

ROLL No.....

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

COURSE : 2<sup>nd</sup> 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 <sup>th</sup> 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/-	
<b>TOTAL:</b>	<b>8,09,000/-</b>	<b>8,09,000/-</b>

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)

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ACADEMIC YEAR 2014-2015

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SUBJECT : Accountancy  
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. The Trial Balance given below contains certain mistakes. Redraft the Trial Balance:

Particulars	Debit (Rs.)	Particulars	Credit (Rs.)
Machinery	17,000/-	Capital	73,600/-
Bad Debts	2,800/-	Interest received	2,600/-
Bank overdraft	10,000/-	Sales	1,04,000/-
Building	60,000/-	Debtors	60,000/-
Cash	400/-	Furniture	5,600/-
Purchase return	2,600/-		
Discount received	3,000/-		
Purchases	1,00,000/-		
Creditors	50,000/-		
	<b>2,45,800/-</b>		<b>2,45,800/-</b>

(10)

OR

- (a) What is the meaning and purpose of Trial Balance?
- (b) Explain the methods of preparing Trial Balance.

(5+5=10)

Q.2. What is the meaning of Journal? Explain the contents of Journal format and show how posting is done in it by any two imaginary transactions.

(10)

- Q.3. (a) Explain briefly **any five** Generally Accepted Accounting Principles.
- (b) How Accounting, Book-keeping and Accountancy are different?

(2 ½ +2 ½ =5)

Q.4. What do you understand by Bank Reconciliation Statement? Briefly explain **any four** reasons for preparing this statement.

(5)

Q.5. Enter the following transactions in suitable Cash Book:

2013		In Rupees
April 1	Cash balance	50,000/-
	Bank balance	1,70,000/-
April 6	Rent paid by cheque	20,000/-
April 10	Goods purchased for	35,000/-
April 18	Received interest in cash	7,000/-
April 22	Withdrawn from bank for office use	15,000/-
April 27	Sold goods for cash	17,000/-
April 29	Paid wages	3,000/-
April 30	Purchased stationery	4,000/-
April 30	Received cheque from Rishi	10,000/-
April 30	Paid to Hari by cheque	25,000/-

(10)

OR

- (a) Why Cash Book is maintained in the business?
- (b) Give format of three column cash book.
- (c) What is the difference between Cash Book and Petty Cash Book?
- (d) What is 'Contra Entry'?

(2+3+3+2=10)

- Q.6. (a) Explain why 'Ledger' is the principal book of business. Give the procedure for balancing Ledger account.
- (b) Differentiate Ledger and Journal.

(5+5=10)

OR

Post the following transactions into Ledger. Balance each Ledger at the end of the month:

04.05.2013	Purchased furniture worth Rs.65,000/-
13.05.2013	Paid wages Rs.5,000/-
21.05.2013	Sold goods to M/s. Durga Traders for Rs.80,000/-
24.05.2013	Purchased equipment and paid cheque of Rs.27,000/- for it.
28.05.2013	Purchased stationery for Rs.3,000/-
30.05.2013	Sold goods for Rs.90,000/-

(10)

Q.7. Journalise the following transactions:

- 01.04.2013 Mr. Shiv started business with cash Rs.5,00,000/-  
 02.04.2013 Purchased goods from M/s. Lakshmi Rs.35,000/-  
 10.04.2013 Deposited into bank Rs.3,00,000/-  
 14.04.2013 Paid by cheque the telephone charges Rs.7,000/-  
 20.04.2013 Sold to Vishnu goods worth Rs.14,000/-  
 22.04.2013 Withdrew for personal use Rs.6,000/- from business  
 22.04.2013 Vishnu returned goods worth Rs.200/- as being defective  
 25.04.2013 Paid M/s. Lakshmi Rs.15,000/-  
 27.04.2013 Vishnu settled his account by paying cheque Rs.13,500/-  
 30.04.2013 Paid rent by cheque Rs.12,000/-

(10)

OR

Explain the three types of Accounts with examples. Give their respective rules of journalizing the transactions. Is it possible to pass a single journal entry for two or more transactions?

(6+3+1=10)

Q.8. State in which subsidiary books the following transactions will be recorded:

- Credit sale of assets.
- Cash purchases of goods.
- Loss of goods by fire.
- Credit sale of goods.
- Return of goods to the business which was sold earlier.
- Furniture purchased for cash.
- Withdrawal of goods for personal use from the business.
- Purchased machinery on credit.
- Goods purchased earlier returned back to the supplier as being damaged.
- Sold goods in cash.

(10)

Q.9. (a) Explain the meaning and purpose of preparing Final Accounts.  
 (b) Identify the following under Capital Expenditure, Revenue Expenditure and Deferred Revenue Expenditure:

- Maintenance charges paid for machinery of the business.
- Purchased laundry machine for commercial use.
- Installed photocopier in the office.
- Purchased material for production.
- Expenditure on purchase of stationery.
- Expenditure incurred on research and experiments.

(4+6=10)

Q.10. From the following Trial Balance, prepare Trading Account and Profit & Loss Account for the year ended 31<sup>st</sup> March 2013 and a Balance Sheet as on that date:

TRIAL BALANCE AS ON 31<sup>ST</sup> MARCH 2013

Particulars	Debit (Rs.)	Credit (Rs.)
Capital		2,00,000/-
Drawings	17,000/-	
Plant & Machinery	1,20,000/-	
Furniture	26,000/-	
Debtors	36,000/-	
Creditors		26,000/-
Purchases	20,000/-	
Sales		42,000/-
Wages	8,000/-	
Cash at Bank	26,000/-	
Salaries	8,000/-	
Repairs	1,900/-	
Opening stock	16,000/-	
Rent	4,500/-	
Manufacturing expenses	1,500/-	
Bills payable		23,500/-
Bad debts	5,000/-	
Carriage	1,600/-	
	<b>2,91,500/-</b>	<b>2,91,500/-</b>

## Adjustments:

- The value of closing stock is Rs.16,000/-
- Outstanding wages Rs.1,500/-
- Prepaid rent is Rs.500/-
- Depreciate Plant & Machinery by 10% and Furniture by 15%.

(20)

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NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
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ACADEMIC YEAR 2015-2016

COURSE : 2<sup>nd</sup> 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. What are Golden Rules of Accounts? Explain them with the help of a chart and examples.

OR

Explain any five accounting concepts and conventions with examples.

(10)

Q.2. Journalise the following transactions:

2004	Particulars	Amount (Rs.)
March 4	Ram started business with cash	4,00,000/-
March 5	Deposited into bank	20,000/-
March 6	Purchased furniture by paying cheque	25,000/-
March 6	Purchased machinery from Rajkamal Electricals	40,000/-
March 8	Loan given to Mahesh by cheque	50,000/-
March 10	Goods purchased from Mohan	70,000/-
March 11	Paid to Mohan in full settlement	69,500/-
March 20	Sold goods to Vinod, Trade Discount 15%	30,000/-
March 21	Purchased computer from Ram Electronics on credit	45,000/-
March 31	Cash received from Vinod	25,000/-

OR

Explain the process of journalizing and journal book with the formats.

(10)

Q.3. Explain Bank Reconciliation Statement. What are the causes for the difference between Cashbook and Passbook?

(10)

Q.4. What is Capital and Revenue Expenditure? Explain with examples.

(5)

Q.5. Prepare the accounts of Jaiswal and Co. from the following information:

2004	Particulars	Amount (Rs.)
Dec 1	Balance due from Jaiswal & Co.	10,000/-
Dec 4	Cash sales to Jaiswal & co.	4,000/-
Dec 8	Bought furniture from Jaiswal & Co.	20,000/-
Dec12	Jaiswal & Co. purchased goods from us	6,000/-
Dec15	Jaiswal & Co. returned goods	400/-
Dec20	Jaiswal and Co. settled his accounts by cheque and received discount	300/-

(10)

Q.6. Enter the following in subsidiary books:

2004	Particulars	Amount (Rs.)
Feb 1	Sold goods to Gopal Traders	3,300/-
Feb 3	Sold goods to Hari & Co.	16,200/-
Feb 8	Goods returned by Gopal Traders	50/-
Feb12	Sold goods to Krishna	14,200/-
Feb15	Goods returned by Hari & Co.	200/-
Feb18	Sold goods to Sairam	1,500/-
Feb20	Goods returned by Krishna	300/-
Feb28	Goods returned by Sairam	1,500/-

OR

Explain the sub-division of a journal. Give all the formats of subsidiary books and explain each.

(10)

Q.7. Prepare a three column cash book for recording the following transactions:

2011	Particulars	Amount (Rs.)
March 1	Cash in hand	10,000/-
March 1	Cash at bank	8,000/-
March 2	Sold goods for cash with cash discount @10%	6,000/-
March 5	Paid by cheque for direct purchases	1,500/-
March 7	Paid rent in cash	1,000/-
March 9	Deposited cash into bank	2,000/-
March 10	Received cheque from Arun after a discount of Rs.100/-	900/-
March 11	Received commission in cash	700/-
March 12	The cheque received from Arun was dishonoured	900/-
March 14	Paid cash wages	100/-

(10)

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

- (i) Closing stock valued at 40,000/-
- (ii) Depreciate furniture and fixture @10%, plant and machinery @20%
- (iii) Wages outstanding 2,000/-
- (iv) Salaries prepaid 1,000/-

Particulars	Debit (Rs.)	Credit (Rs.)
Sales		1,00,000/-
Capital		2,00,000/-
Furniture & fixtures	50,000/-	
Plant & Machinery	80,000/-	
Debtors	30,000/-	
Creditors		20,000/-
Bank Overdrafts		10,000/-
Purchase	20,000/-	
Wages	10,000/-	
Cash in hand	20,000/-	
Power & fuel	9,000/-	
Carriage outwards	6,000/-	
Rent	20,000/-	
Electricity	5,000/-	
Advertisement	15,000/-	
Salary	10,000/-	
Drawings	45,000/-	
Opening Stock	10,000/-	
	<b>3,30,000/-</b>	<b>3,30,000/-</b>

(20)

Q.9. What is Trial Balance? Explain the methods of preparing Trial Balance.

OR

What is Trial balance? Explain what are the advantages of Trial Balance.

(10)

Q.10. State True or False:

- (a) Petty cash book is called as subsidiary book and ledger account.
- (b) Discount allowed is a loss.
- (c) Real account says debit the receiver credit the giver.
- (d) Outstanding salary is a liability.
- (e) Every transaction has minimum two accounts.

(5)

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NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
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ACADEMIC YEAR 2016-2017

COURSE : 2<sup>nd</sup> 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		Rs.
March 4	Ram started business with cash	4,00,000/-
March 5	Deposited into bank	2,00,000/-
March 6	Purchased furniture	25,000/-
March 6	Purchased machinery	40,000/-
March 8	Loan given to Mahesh by cheque	50,000/-
March 10	Goods purchased from Mohan	70,000/-
March 11	Paid to Mohan in full settlement	69,500/-
March 20	Sold goods to Vinod, trade discount 15%	30,000/-
March 21	Purchased computer from Data Base	45,000/-
March 31	Received from Vinod in full settlement	25,000/-

(10)

Q.2. What is meant by accounting concepts? Briefly explain the accounting concepts which guide the accountant at the recording stage?

OR

What do you understand by Double Entry system? Discuss its objects and advantages.

(10)

Q.3. Explain the rules of journalizing various types of accounts with suitable example.

OR

Explain various types of subsidiary books with appropriate proforma of each books.

(10)

Q.4. Post the following transaction directly into Ledger and find the balances.

2011		Rs.
April 1	Gautam started business with cash	2,00,000/-
April 2	Good purchased from Mahendra	12,000/-
April 12	Goods sold to Narendra	15,000/-
April 16	Wages paid	26,000/-
April 27	Received from Narendra	12,000/-
April 28	Paid to Mahendra	10,000/-
April 30	Purchased postal stamps	2,000/-

(10)

Q.5. What is a Trial Balance? What are its objectives? Discuss various method of preparation of Trial Balance.

OR

Prepare a Trial Balance from the following:

Sl. No.	Particulars	Amount in Rs.
1.	Capital	2,70,000/-
2.	Interest Allowed	11,880/-
3.	Drawing	27,000/-
4.	Octroi duty	21,600/-
5.	Sale return	16,200/-
6.	Purchase return	5,400/-
7.	Commission received	2,700/-
8.	Discount allowed	1,620/-
9.	Loan	43,200/-
10.	Repair & maintenance	59,400/-
11.	Sales	7,02,000/-
12.	Purchase	4,32,000/-
13.	Cash	54,000/-
14.	Bank overdraft	27,000/-
15.	Creditors	32,400/-
16.	Debtors	54,000/-
17.	Furniture	27,000/-
18.	Building	2,16,000/-
19.	Machinery	1,62,000/-

(10)

- Q.6. (a) Differentiate between Capital Expenditure and Revenue Expenditure  
 (b) State whether the following items are capital or revenue:  
 (i) Received premium of Rs.15,000/- on issue of shares.  
 (ii) Rs.30,000/- spent on the construction of student common room.  
 (iii) Rs.1,000/- incurred on repairs of the student common room table and chair.  
 (iv) Expenses incurred on reconstruction of building Rs.10,200/-.  
 (v) Legal expenses of Rs.2,00,000/- incurred at the time of purchase of an asset.

(5+5=10)

- Q.7. Enter the following transactions in the three column cash book of Ram & Sons:

2016

		Rs.
March 1	Cash in hand	900/-
March 1	Cash at bank	4,500/-
March 7	Cash sales	4,000/-
March 8	Purchased goods and issued cheque	3,500/-
March 10	Cash deposited into bank	2,000/-
March 12	Received from Gupta	1,680/-
	Discount allowed	20/-
March 14	Cash withdrawn for office purpose	2,000/-
March 15	Paid to Ramesh Kumar in cash	3,000/-
	Discount allowed by him	20/-
March 31	Deposited cash into bank	2,000/-

(10)

OR

Explain in one or two lines:

- (a) Business (b) Capital (c) Intangible asset (d) Debtor  
 (e) Liability (f) Wasting asset (g) Goodwill (h) Credit note  
 (i) Debit note (j) Bad debt

(10x1=10)

- Q.8. Define Bank Reconciliation statement and list down the causes of difference in the cash book and pass book balances.

(10)

- Q.9. On 31<sup>st</sup> March 2015, the following trial balance was extracted from the books of Rahim:

Debit Balance		Rs.	Credit Balance		Rs.
01	Drawing	5,000/-	01	Capital	30,000/-
02	Debtors	20,000/-	02	Creditors	10,000/-
03	Interest on loan	300/-	03	Loan	9,500/-
04	Cash	2,000/-	04	Provision for bad debt	700/-
05	Opening stock	6,800/-	05	Sales	1,10,000/-
06	Motor vehicles	10,000/-	06	Return outward	1,500/-
07	Bank	3,500/-	07	Bills payable	2,000/-
08	Land & Building	12,000/-	08	Rent received	300/-
09	Bad debt	500/-	09	Discount	500/-
10	Purchases	66,000/-			
11	Return inward	8,000/-			
12	Carriage outwards	2,500/-			
13	Carriage inward	3,000/-			
14	Salaries	9,000/-			
15	Rent & insurance	3,000/-			
16	Advertisement	3,500/-			
17	General expenses	3,400/-			
18	Bills receivable	6,000/-			
TOTAL:		1,64,500/-	TOTAL		1,64,500/-

- Prepare Trading account and Profit & Loss account for the year ended 31<sup>st</sup> March 2015 and Balance Sheet as on that date after taking into account the following:

- Salaries outstanding Rs.200/-
- Pre-paid Insurance Rs.200/-
- Stock on 31<sup>st</sup> March 2015 was valued at Rs.7,000/-

(5+5+10=20)

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