

[41,43]

**SARDAR PATEL UNIVERSITY**  
**B.B.A (Hon-HM) (SEMESTER-I) EXAMINATION,**  
**Saturday, 25 April 2015**  
**02:30 P.M. To 04:30 P.M.**

**UM01CBBH/T05: ACCOUNTING FOR HOSPITALITY & TOURISM TRAVEL**  
**MANAGEMENT**

Total Marks: 60

- Q-1.** [A] Define Accounting and explain its scope and objective in detail. [08]  
 [B] What are the accounting concepts and conventions? Explain any three in detail. [07]

OR

- Q-1.** [A] Write the rules of Account. [08]  
 From the following transaction write whether it is cash or credit transaction with explanation:  
 1) Paid salary of Rs.1000 in cash  
 2) Sold goods for cash Rs. 300  
 3) Paid wages of Rs.500  
 4) Sold furniture of Rs.150 to Ramesh  
 5) Brought stationary of Rs.200  
 [B] Write the difference between capital and revenue expenses & income in detail [07]

- Q-2.** From the following transaction write Journal entry in the books of Mr.Akash [15]  
 2014 Jan  
 1) Akash started business with cash Rs.10000, furniture Rs.500 and stock of goods Rs.1000.  
 2) As more money is needed in business, a loan of Rs. 1500 at 8% interest is taken from Vikram.  
 3) Opened a bank account and paid Rs. 7500 in it.  
 4) Sold goods to Sapana Rs.250 for which cash of Rs.150 received.  
 5) Purchased a table of Rs.200 for shop and a chair of Rs.150 for home from A-1 furniture mart for cash.  
 6) Given goods worth Rs.130 to flood relief fund.  
 7) Received an order from sarita for supplying goods Rs.100  
 8) Sent goods to Sarita as per order.  
 9) Paid salary in cash to Shilpa Rs.100 and paid by cheque Rs.110 for stationary.  
 10) Akash paid Rs. 125 for his sons tuition fees.

OR

**Q-2. [A]** Record the following transaction of Zankhana desai, in her journal and post them into ledger. [10]

- 1) Started a business with cash Rs.10000
- 2) Purchased goods from Krutika for cash Rs.2000
- 3) Sold goods to Niharika Rs. 1500 and paid carriage Rs.100 on her behalf.
- 4) Purchased a cupboard Rs.2800
- 5) Paid rent Rs. 850 and paid salary to the accountant Rs.1000
- 6) Received commission Rs.1200 from Nisha.

**[B]** Write the difference between Journal and Ledger. [05]

**Q-3. [A]** Write the meaning of Depreciation. What are the objectives of providing Depreciation? [07]

**[B]** What are the causes of Depreciation? Explain in detail Give the method name of Depreciation. [08]

**OR**

**Q-3.** On 1-4-2006 in the books of J.P Industries Machine account showed a debit balance of Rs. 80000. This was purchased before five years. Depreciation on machinery is provided on straight line method at 10% p.a. On 30-9-2006 a machine was sold at a loss of 20% on book value. Write journal entries in the books of company and prepare machinery account. [15]

**Q-4.** From the following Trial Balance of Ketan Shah, prepare Trading, profit and loss Account and Balance Sheet for the year ending 31<sup>st</sup> March, 2013. [15]

**Trial Balance**

Dr. Balances	Rs.	Cr. Balances	Rs.
Opening stock(1-4-2012)	17000	Capital	100000
Purchases	96100	Creditors	55600
Wages	7400	Sales	172000
Carriage inward	5400	Rent	2400
Carriage outward	2000		
Salary	6000		
Building	80000		
Furniture	4600		
Dep.on furniture	500		
Debtors	81000		
Insurance premium	1600		
Printing & stationary	2500		
Sundry exp	4400		
Repairs	1000		
Cash on hand	12500		
Drawings	8000		
	<b>330000</b>		<b>330000</b>

- 1) Value of closing stock was Rs.7600.
- 2) Rs. 1200 was outstanding salaries.
- 3) Dep. on Building by 5%.
- 4) Insurance paid in advanced Rs.100.
- 5) Rent received in advanced was Rs.300.
- 6) Credit purchased of Rs.700 was not recorded in the books of account.

**OR**

**Q-4.**

Prepare Trading a/c, Profit and loss a/c and Balance Sheet with estimated figures.

**[15]**

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