

**BHM II SEMESTER  
MODEL QUESTION**

Subject: Hotel Accounting : 324

Full marks: 60

Pass marks: 27

Time : 3 hrs.

**Candidates are required to give their answer in their own words as far as practicable.**

**Attempt ALL question.**

Group A

***Brief Answer Questions***

1x10=10

1. Explain in brief the meaning of accounting.
2. What is Accounting period concept?
3. What is Capital expenditure?
4. Mention two minor revenue generating department of hotel.
5. Mention any two reason of dishonor of cheque
6. State the meaning of City ledger.
7. State the meaning of debit note.
  
8. Develop the accounting equation from the following:
  - i. Started business with the cash Rs 1, 00,000.
  - ii. Sold goods for Rs 24,000 (cost Rs 20,000)
  
9. Journalize the following transactions:  
Jan 01 Started business with cash Rs 2, 00,000  
Jan 05 purchased goods and paid by cheque Rs 10,000
  
10. Room revenue Rs.7,00,000 and room sold 3500  
***Required: Average room rate achieve***

Group B

***Short Answer Questions***

6x5=30

1. Following transactions Sunrise Trading Concern are given to you:  
  
Feb 1 Purchased from Shrestha & Bros, Kathmandu  
20 tables @ Rs.1,200 each  
4 dozen chairs @ Rs.400 each  
  
Feb 10 Purchased from Harati furniture, Kumaripati  
8 desks @ Rs.1,500 each  
5 sofa sets @ Rs.5,000 each  
Less; 10% trade discount  
  
Feb 27 Purchased goods from Subash company for Rs 20000 on cash.  
  
***Required: a. Purchase Book b. Purchase a/c***
2. Following transactions are given to you:
  - i. Balance as per cash book Rs.80,000.
  - ii. Cheque deposited into the bank but not shown in the pass book Rs.10,000.
  - iii. Cheque issued for Rs.25,000 but only Rs.20,000 presented into bank.
  - iv. Directly deposited into bank by customer Rs 5,000.

- v. Insurance premium 1000 paid by bank.

**Required: Bank Reconciliation Statement**

3. Following information was given to you:

**Sales:**

Rooms Rs. 12,50,000 Bar Rs. 7,50,000

Banqueting Rs. 4,00,000

**Cost of sales:**

Room Rs. 2,25,000 Banqueting Rs. 2,00,000

Bar Rs. 4,30,000

**Salaries:**

Rooms Rs. 2,00,000 Banqueting Rs. 95,000

Bar Rs. 75,000

**Repairs and renewals:**

Rooms Rs. 1,00,000 Banqueting Rs. 16,000

Bar Rs. 11,000

**Other expenses**

Rent and rates Rs. 45,000 Gas and electricity Rs. 15,000

Laundry cleaning Rs. 25,000

**Additional information**

- Gas and electricity are to be shared Banqueting 80% and room 20%
- Others expenses are to be apportioned, Banqueting 50%, Bar 20% and room 30%

**Required: Departmental profit and loss a/c**

4. Prepare guest ledger on the basis of following information

Allowance given by the hotel Rs. 8,000

Beauty parlor Rs 200

Fresh juice Rs. 700

Mini bar Rs. 3500

Dinner Rs. 5,000

Beer for Rs. 3,000

Laundry services Rs. 500

Lunch Rs. 3,000

Room rent total Rs 9,000

5. What is the function of night auditor?

6. Explain the major revenue generating department of a hotel?

1. The Trial Balance of a Binita & company as on 31<sup>st</sup> Chaitra, 2071 is given below:

Debit	Rs.	Credit	Rs.
Opening stock	50,000	Sales	1400,000
Purchases	850,000	Loan	300,000
Wages	90,000	Capital	700,000
Salaries	200,000	Creditors	290,000
Discount	60,000	Bills payable	10,000
Cash	120,000		
Building	600,000		
Debtors	150,000		
Machinery	400,000		
Furniture	50,000		
General expenses	50,000		
Printing	10,000		
Carriage	10,000		
Bad debts	10,000		
Insurance	20,000		
Interest on debenture	30,000		
Total	2700,000	Total	2700,000

**Additional information:**

- (a) Outstanding salary Rs.20,000
- (b) Depreciate Machinery & Furniture by 10%
- (c) Closing stock valued Rs.150,000
- (d) Prepaid wages 20000
- (e) Provision for bad debts 5%

**Required:** (i) Trading Account (ii) Profit & Loss Account (iii) Balance Sheet

2. The balance sheet and income statement of a company ltd are as under.

Liabilities	2013	2014	Assets	2013	2014
Share Capital	100000	200000	Plant	160000	200000
Share Premium	10000	20000	Investments	30000	60000
10 % debenture	50000	—	Account receivable	50000	40000
Bills payable	30000	20000	Inventory	30000	50000
Account payable	40000	70000	Cash at Bank	30000	50000
P/L Account	70000	90000	—	—	—
	<b>3,00,000</b>	<b>4,00,000</b>		<b>3,00,000</b>	<b>4,00,000</b>

Income statement for the year 2014

Sales Revenue	300000
Less :Cost of goods sold	<u>200000</u>
<b>Gross profit</b>	<b>100000</b>
Less: Operating and other cost	15000
Debenture Interest	5000
Depreciation	30000
Loss on sale of plant	
(Book value 30000)	<u>5000</u>
<b>Total operating cost</b>	<b><u>55000</u></b>
Net income for the year	45000
Less :Dividend paid	<u>25,000</u>
<b>Retained earning</b>	<b><u>20,000</u></b>

*Required: Cash flow statement*

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