

(4 &amp; 9) Seat No.: \_\_\_\_\_

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**SARDAR PATEL UNIVERSITY**  
**F.Y. B.B.A (Hon) 4 Years Examination, I Semester (NC)**  
**THURSDAY, 16 March, 2017**  
**02:00 p.m. to 04:00 p.m.**

**UM01CBBH/TO5:- Accounting for Hospitality & Tourism Travel Mgt**

**Total Marks: 60**

**Note: 1. Figures to the right indicate marks of the questions.**  
**2. Answers should be precise and to the point.**

- Q-1 [A] Define "Accounting". Explain the objectives of Accounting. (07)  
 [B] Write short note on:- (08)  
 (1) Business Entity Concept  
 (2) Going concern Concept

**OR**

- Q-1 [A] Briefly explain the following basic principles of Accounting. (06)  
 (1) Matching Principle  
 (2) Convention of Consistency  
 [B] Distinguish between Capital & Revenue Expenditure (05)  
 [C] Classify the various Accounts with its debit/credit rules. (04)
- Q-2 [A] Define Journal. Write the importance of Journal. (05)  
 [B] Enter the following transactions in the book of Shri Raman for the month of July 2016. (10)

- |        |   |
|--------|---|
| August | Raman started business with cash RS. 12,000, furniture  |
| 2015 1 | RS. 5000 & stock of goods of RS.2000.   |
| " 6    | Bought goods of RS. 10000 at 10% trade discount from Shivali, on the condition that 5% cash discount will be allowed if payment is made within 15 days. Paid half the amount by cheque. |
| " 9    | Sold goods on credit to Rita RS. 3000 & to Reena for cash RS. 2000.   |
| " 11   | Raman paid RS. 1000 for his son's tuition fees.   |
| " 14   | Given goods worth RS. 500 to flood relief fund.   |
| " 17   | Received an order from Raj for supplying goods RS. 2000.  |
| " 18   | Drew for personal use out of bank RS. 3000 & paid bank charges RS. 100.   |
| " 20   | Paid salary in cash to Sneha RS. 1000 & paid cheque Rs.1000 for stationery.   |
| " 25   | Deposited Rs 3000 in Bank..   |
| " 27   | Paid salary Rs 5000 by cheque..   |

**OR**

(P.T.O.)

- Q-2 [A] Define Subsidiary. Write in brief various subsidiary books. (05)  
 [B] Post the following journal entries into the ledger and find out the balance:- (10)

Date	Particulars	L.F	Debit RS.	Credit RS.
2013 May, 1	Cash A/c Dr To Capital A/c		33000	33000
" 3	Purchase A/c Dr To Radhey A/c		15000	15000
" 4	RadheyA/c Dr To Cash A/c		10000	10000
" 7	Furniture A/c Dr To Cash A/c		2500	2500
" 10	Ashish's A/c Dr To Sales A/c		12000	12000
" 12	Rent A/c Dr Carriage A/c Dr To Cash A/c		1000 250	1250
" 15	Cash A/c Dr To Sales A/c		8000	8000
" 20	Sales-return A/c Dr To Ashish's A/c		800	800
" 22	Cash A/c Dr To Ramesh's A/c		5000	5000
" 24	Salary A/c Dr To Cash A/c		1200	1200
" 27	Cash A/c Dr To Ashish's A/c		8000	8000
" 31	Dhara's A/c Dr To Cash A/c		3000	3000
	<b>Total</b>		<b>99750</b>	<b>99750</b>

- Q-3[A] Define "Depreciation". Briefly explain the causes of depreciation. (05)  
 [B] Het Ltd. has purchased machinery of RS. 48,000 on 1-04-2012. (10)

Installation charges paid RS. 2000. Rate of depreciation is 10% p.a. company follows SLM method of depreciation. Another transactions are as follows:-

On 1-10-2012 Second machinery purchased RS. 60,000.

On 1-04-2013 Third machinery purchased RS 40,000.

On 1-10-2014 First machinery sold by 10% loss.

Prepare Machinery & Depreciation A/c up to 31-03-2014.

OR

- Q-3 [A] Write a short note on Causes of Depreciation. (05)  
 [B] Ankit Ltd. has purchased machinery of RS. 58,000 on 1-04-2012 with (10)

installation charge of RS. 2000. Depreciation rate is 10% as W.D.V method. On 31-03-2015 they sold machinery at 10% loss. Prepare Machinery & Depreciation a/c for three years.

- Q-4 From the following Trial balance of Shri Vidhi, prepare trading a/c, profit & loss a/c for the year ending 31-03-2016 & balance sheet as on that date. (15)

Debit Balances	Amount	Credit Balances	Amount
Sundry Debtors	31,000	Capital	1,25,000
Purchase	70,000	Sundry Creditors	21,000
Discount	3,000	Sales	1,35,000
Productive wages	17,500	6% Loan (1-7-2012)	38,000
Motorcar	5,000		
Stock (1-4-2012)	58,500		
Salaries	12,000		
Traveling Expenses	5,000		
Carriage Inward	2,350		
Insurance	5,550		
Commission	1,425		
Machinery	45,000		
Building	20,000		
Rent & Taxes	6,000		
Cash on hand	2,500		
Bank Balance	24,170		
Repairs	550		
Sundry Expenses	1,955		
Interest on 6% Loan	1,500		
Advertisement Expenses	6,000		
	<b>3,19,000</b>		<b>3,19,000</b>

Adjustment:-

- (1) Closing stock is valued at RS.80, 000 on 31-3-2013.
- (2) Depreciation Building by 2.5%, Machinery by 5% & Motorcar by 7.5%. There was an addition of RS. 5,000 to Building on 1-10-2012.
- (3) Prepaid rent & taxes RS. 400
- (4) Provide reserve for discount 2.1/2% on debtors & creditors.
- (5) Outstanding Insurance RS. 200.
- (6) Provide Reserve for Bad-debts RS. 1,500.
- (7) 60% advertisement expenses are carried forward to next year.

OR

- Q-4 Draw the specimen of Profit and loss account, Profit and loss App Account and Balance sheet with imaginary figures. (15)

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