

**GUJARAT TECHNOLOGICAL UNIVERSITY****Diploma Hotel Management & Catering Technology First year examination May 2010****Subject code: 510006****Subject Name: Basic Hotel Accounting****Date: 25 / 05 / 2010****Time: 11.00 am – 01.30 pm****Total Marks: 70****Instructions:**

1. Attempt all questions.
2. Make suitable assumptions wherever necessary.
3. Figures to the right indicate full marks.

**Q.1**

- |     |   |           |
|-----|---|-----------|
| (a) | What are the importances of account in hotel? | <b>06</b> |
| (b) | Describe Classification of Account.           | <b>06</b> |
| (c) | What is Accounting?                           | <b>02</b> |

**Q.2**

- |     |  |           |
|-----|--|-----------|
| (a) | What are the important points required for writing Accounts? | <b>07</b> |
| (b) | Explain the importance of journal.                           | <b>07</b> |

**OR****Q.3**

- |     |  |           |
|-----|--|-----------|
| (b) | How do you prepare the Basic Cost Sheet? | <b>07</b> |
|     | Write short notes of the following       |           |
| (a) | Journal                                  | <b>04</b> |
| (b) | Ledger                                   | <b>05</b> |
| (c) | Debit                                    | <b>05</b> |

**OR****Q.3**

- |     |                                    |           |
|-----|------------------------------------|-----------|
|     | Write short notes of the following |           |
| (a) | Profitability Ratios               | <b>05</b> |
| (b) | Working Capital                    | <b>05</b> |
| (c) | Credit                             | <b>04</b> |

**Q.4**

- |     |   |           |
|-----|---|-----------|
| (a) | Describe the rules of Accounting Writing  | <b>06</b> |
| (b) | Explain the terminology used in account   | <b>02</b> |
| (c) | Draw & describe Classification of Account | <b>06</b> |

**OR****Q. 4**

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|-----|---|-----------|
|     | Enter the following transactions in the Books of Mr. Anil & Company |           |
| (a) | Jan1,2010 Anil started business by bringing Rs.3,4000 in cash       | <b>05</b> |
| (b) | Feb2,2009 purchased raw materials in cash Rs. 7500                  | <b>05</b> |
| (c) | Jan5,2009 paid salary Rs.500  | <b>04</b> |

**Q.5**

- |     |  |           |
|-----|--|-----------|
|     | Prepare a journal from the following points:                         |           |
| (a) | May1, 2010 Purchased goods of RS.3, 000.                             | <b>04</b> |
| (b) | May 5, 2010 Sold goods of Rs.7, 000 from Kanchan.                    | <b>05</b> |
| (c) | May9,2010 Purchased Furniture of Rs.10,000 from arun Furniture Mart. | <b>05</b> |

**OR****Q.5**

- |     |  |           |
|-----|--|-----------|
|     | Enter the following transactions in the Books of Mr. Y & Z company |           |
| (a) | Feb1, 2009 sold goods of Rs.5, 550 to Gagan.                       | <b>04</b> |
| (b) | Feb3, 2009 purchased machinery for Rs. 2500.                       | <b>05</b> |
| (c) | Feb23,2009 paid rent Rs.5000.                                      | <b>05</b> |

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