

Seat No: 

[0607]/HMC125/2025/BHMCT\_SEM2\_Revised

FYBHMCT (Second Semester) Examination, 2025

HMC125 - HOTEL ACCOUNTS

(REV.2023 Pattern)

Time: 1 Hr. 30 Mins.

Maximum Marks: 25

Instructions: -

- (i) Solve any five questions  
(ii) All questions carry equal marks.  
(iii) Draw diagrams wherever necessary.  
(iv) Use Only Pocket Calculator.

Q1. Explain the terms:

- A) Discount [ 1 ]  
B) Imprest System [ 1 ]  
C) Ledger [ 1 ]  
D) Credit Balance [ 1 ]  
E) Subsidiary Books [ 1 ]

Q2. Enter the following transactions in cash book with cash, bank and discount columns of Mehta Brothers for April 2024. [ 5 ]

April 1 2024 Cash in hand ₹13,000 and bank balance ₹24000.

April 3 2024 Cash sales ₹80,000@10% trade discount.

April 5 2024 Cash purchases ₹60,000 at 10% trade discount & 5% cash discount.

April 7 2024 Deposited cash into bank ₹20,000.

April 22 2024 Received cross cheque of ₹6000 from Prabhakar.

Q3. Calculate the Capital from the following by preparing a Trial Balance. [ 5 ]

Particulars Amount (Rs)

Building	₹ 20,000
Furniture	₹ 15,000
Bills Payable	₹ 18,000
Debtors	₹ 30,000
Investment	₹ 10,000
Creditors	₹ 20,700
Cash and Bank	₹ 5,000
Outstanding Wages	₹ 1,250
Plant and Machinery	₹ 20,000