

Total No. of Questions: 7

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AISSMS College of Hotel Management and Catering Technology, Pune

Seat No:

[0607]/HMC125/2026/BHMCT_SEM2

FYBHMCT (Second Semester) Examination, 2026

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.

Q1. Explain the terms :

- A) Drawings [1]
- B) Personal Account [1]
- C) Narration [1]
- D) Cash Discount [1]
- E) Balance Sheet [1]

Q2. Prepare a Two Column Cash Book (Cash & Bank Columns) in the books of [5]

Sunrise Hotel from the following transactions for the month of June 2025:

June 1 Started business with cash 50,000

June 8 Deposited into bank 20,000

June 15 Purchased kitchen equipment (paid by cheque) 10,000

June 20 Received cash from room rent 8,000

June 25 Paid salary to staff (cash) 5,000

Q3. Prepare balance sheet from information given below & find out the amount of [5]
Capital.

Building ₹ 7,00,000
Closing Stock ₹ 34,000
Motor Car ₹ 75,000
Creditors ₹ 1,12,000
Bank loan ₹ 2,25,000
Debtors ₹ 45,000
Outstanding salaries ₹ 34,000
Cash ₹ 1,00,000
Outstanding Expenses ₹ 20,000

- Q4. Mr. and Mrs. Rajwade arrived in the Hotel President on 17th Nov. at 12:00 Noon and occupied Room Number 402 on E.P. @ ₹ 12,000. They desired to check out on 18th Nov. at 10:00 P.M. Their charges and credit items are given below. [5]

Nov. 7 Charge items – Lunch; A.N.C.; Telephone ₹ 60; Taxi charge ₹ 300;
Dinner; Deposited ₹ 24,000 in cash as an advance.
Nov. 8 Charge items – E.M.T; Breakfast with one guest ; Local Tour ₹ 4,000;
Snacks ₹ 340; A.N.C; Dinner.
Hotel Tariff – Tea ₹ 80 per cup
Coffer - ₹ 100 per cup
Breakfast ₹ 300 per person
Lunch ₹ 440 per person
Dinner ₹ 600 per person
Apply GST @ 12% on Apartment and Food.
Check Out time 12.00 Noon
Mr. Rajwade Paid ₹ 12,800 in full settlement against his bill and checked out .
Prepare Guests Weekly Bill in columnar form.

- Q5. Bifurcate the following accounts into Real, Personal & Nominal. [5]
Cash A/c, Machinery A/c, Mr. Rajesh A/c, Salary A/c, Furniture A/c, Bank A/c,
Building A/c, Commission A/c, Computer A/c, Rent A/c

- Q6. Write Short Notes on [Any One] [5]
a) Goodwill.
b) Contra Entry.
c) Depreciation.

- Q7. Prepare Jornal for following transactions in the books of MS Ganesh Restaurant [5]
for the month of Jan 2025.
1. Started Business with ₹ 1,00,000/- Cash, ₹ 50,000/- Bank balance.
10. Bought kitchen utensils worth ₹ 6,000/- on Cash.
15. Paid rent ₹ 10,000/-
25. Sold goods worth ₹ 50,000/- on credit to Mr. Ramesh.
