

BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(MID SEMESTER EXAMINATION SS/2025)

CLASS: BHM
BRANCH: BHM

SEMESTER : I
SESSION : MO/2025

SUBJECT: BH25105 HOTEL ACCOUNTING

TIME: 02 Hours

FULL MARKS: 25

INSTRUCTIONS:

1. The question paper contains 5 questions each of 5 marks and total 25 marks.
 2. Attempt all questions.
 3. The missing data, if any, may be assumed suitably.
 4. Tables/Data handbook/Graph paper etc., if applicable, will be supplied to the candidates
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|--|-----|---------|---------|
| Q.1(a) Which of the following will not be recorded in the books of accounts and why? | [2] | CO
1 | BL
3 |
| (i) Purchase of goods | | | |
| (ii) Rent paid | | | |
| (iii) Skill set of workers | | | |
| Q.1(b) Define Cost Concept and Convention of Consistency? | [3] | 1 | 2 |
| | | | |
| Q.2(a) State the three golden rules of accounting? | [2] | 1 | 1 |
| Q.2(b) What are cash transactions and credit transactions? | [3] | 1 | 2 |
| | | | |
| Q.3(a) Journalized the following transactions below: | [5] | 1 | 3 |
| (i) Started Business with cash Rs. 50,000 | | | |
| (ii) Paid into bank Rs. 40,000 | | | |
| (iii) Sold goods to Mohan Rs. 22,000 | | | |
| (iv) Goods returned by Mohan Rs. 2,000 | | | |
| (v) Goods purchased from Shayam Rs. 31,500 | | | |
| | | | |
| Q.4(a) What is the meaning of ledger? | [2] | 1 | 2 |
| Q.4(b) Prepare cash ledger for the above journalized transactions. | [3] | 1 | 3 |
| | | | |
| Q.5(a) Prepare the Trial Balance from the following balances: | [5] | 4 | 3 |

In Rs.

Capital A/c	80,000	Drawings A/c	1,500
Cash A/c	47,700	Discount Received A/c	200
Purchase A/c	79,000	Salary A/c	2,000
Sales A/c	50,000		

:::23/09/2025:::E