ADVANCED ACCOUNTS (SEMESTER - 4)

CS/BHM/SEM-4/HM-410/09

1.	Signature of Invigilator				a a	200	10 m	h	₽	
2.	Signature of the Officer-in-Charge).								
	Roll No. of the Candidate									

CS/BHM/SEM-4/HM-410/09

ENGINEERING & MANAGEMENT EXAMINATIONS, JUNE - 2009 ADVANCED ACCOUNTS (SEMESTER - 4)

Time: 3 Hours [Full Marks: 70

INSTRUCTIONS TO THE CANDIDATES:

- 1. This Booklet is a Question-cum-Answer Booklet. The Booklet consists of **36 pages**. The questions of this concerned subject commence from Page No. 3.
- 2. a) In **Group A**, Questions are of Multiple Choice type. You have to write the correct choice in the box provided **against each question**.
 - b) For **Groups B** & **C** you have to answer the questions in the space provided marked 'Answer Sheet'. Questions of **Group B** are Short answer type. Questions of **Group C** are Long answer type. Write on both sides of the paper.
- 3. **Fill in your Roll No. in the box** provided as in your Admit Card before answering the questions.
- 4. Read the instructions given inside carefully before answering.
- 5. You should not forget to write the corresponding question numbers while answering.
- 6. Do not write your name or put any special mark in the booklet that may disclose your identity, which will render you liable to disqualification. Any candidate found copying will be subject to Disciplinary Action under the relevant rules.
- 7. Use of Mobile Phone and Programmable Calculator is totally prohibited in the examination hall.
- 8. You should return the booklet to the invigilator at the end of the examination and should not take any page of this booklet with you outside the examination hall, **which will lead to disqualification**.
- 9. Rough work, if necessary is to be done in this booklet only and cross it through.

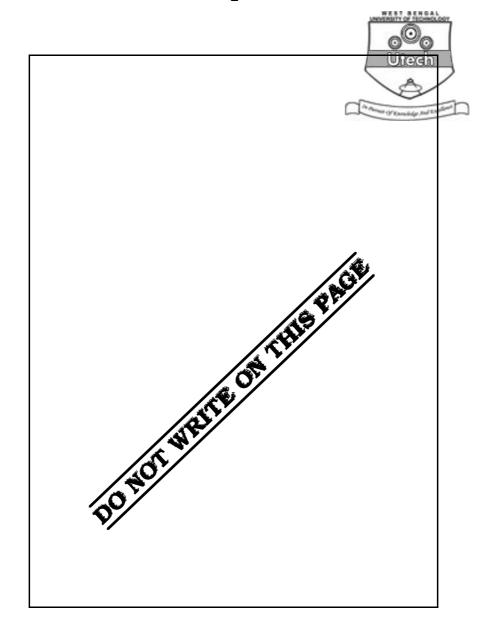
No additional sheets are to be used and no loose paper will be provided

FOR OFFICE USE / EVALUATION ONLY Marks Obtained Group - A Group - B Group - C Question Number Marks Obtained Marks Obtained

Head-Examiner/Co-Ordinator/Scrutineer

4731 (18/06)







ENGINEERING & MANAGEMENT EXAMINATIONS, JUNE 2009 ADVANCED ACCOUNT

SEMESTER - 4

Time: 3 Hours]	[Full Marks : 70
Time : o Hoars	[Tall Mails . To

GROUP - A

			(Multiple Choice '	Туре 🤄	Juestions)	
1.	Choo	ose th	e correct alternatives for any <i>ter</i>	n of the	e following :	10 ∞ 1 = 10
	i)		Raj, owner of the firm, withous osnal use. The entry to be record		-	
		a)	Cash Account Dr.	b)	Drawings A/c Dr.	
			to Bank A/c		to Bank A/c	
		c)	Bank A/c Dr.	d)	Drawings A/c Dr.	
			to Cash A/c		to Mr. Raj A/c.	
	ii)	A cr	edit sale of goods to Shivendra	should	be debited to	
		a)	Sales A/c	b)	Goods A/c	
		c)	Shivendra's A/c	d)	Purchase A/c.	
	iii)	Com	nmission received is an exmple o	of		
		a)	Real A/c	b)	Nominal A/c	
		c)	Impersonal A/c	d)	Personal A/c.	

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iv)	A return inward book is maintained by a business to record							
	a)	returns of goods sold for cash		Utech				
	b)	returns of goods purchased on	credit	A Aleman (V Executing Fail Execution)				
	c)	returns of goods sold on credit	-					
	d)	returns of capital goods sold o	n credi	t.				
v)	Whic	ch of the following is an Intangib	ole Asso	et ?				
	a)	Furniture	b)	Patents				
	c)	Computers and accessories	d)	Vehicles.				
vi)	Whic	ch of the following is an example	e of a re	eal account ?				
	a)	Salaries A/c	b)	Cash A/c				
	c)	Ram's A/c	d)	Repairs to Machinery A/c.				
vii)	The	idea of separation of the owner's	s busin	ess transactions is referred to	as			
	a)	net worth	b)	entity concept				
	c)	prudence principle	d)	full disclosure concept.				
viii)	A Jo	ournal is						
	a)	a book of accounts	b)	a financial statement				
	c)	a book of original entry	d)	a ledger.				

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	ix)	Cash	book is a				
		a)	ledger account	b)	subsidiary book		
		c)	journal as well as ledger	d)	none of these.		
	x)	Profi	t and Loss Account is a				
		a)	Nominal account	b)	Real account		
		c)	Personal account	d)	none of these.		
xi) Recording of fixed assets at cost ensures adherence of							
		a)	going concern concept	b)	cost concept		
		c)	conservation concept	d)	both (a) & (b).		
	xii)	Depr	reciation is provided on				
		a)	Current assets	b)	Fixed assets		
		c)	Fictitious assets	d)	none of these.		
			GROU				
			(Short Answer T	ype Qu	estions)		
			Answer any three	of the f	following.	3 ∞ 5 = 15	
2.	Discu	uss ab	out the advantages of Bank Re	concilia	tion Statement.		
3.	What do you mean by food costing? Discuss about its objects and advantages.						

4.

Write a short note on Petty Cash Book.



5. Briefly describe the meaning of 'deferred revenue expenditure'.

5

6. Explain the advantages of Visitors' Tabular Ledger Or Guest Le

GROUP - C

(Long Answer Type Questions)

Answer any three of the following.

 $3 \propto 15 = 45$

7. Record the following transactions in the double column cash book with cash and bank column:

2008

- Aug, 1 Cash in hand Rs. 55,000
 - 1 Cash at bank Rs. 1,24,800
 - 3 Paid salary to staff by cheque Rs. 42,000
 - 6 Received from Gora cash Rs. 6,000 and a cheque Rs. 30,000 and the cheque was sent to bank.
 - 7 Withdraw cash from Bank for office use Rs. 45,000
 - 9 Purchase Hotel Equipment by cash Rs. 38,000
 - 15 Donation to club by cheque of Rs. 2,500
 - 16 Paid Paul & Co. by cheque Rs. 23,000
 - 20 Purchase raw material cost of Rs. 12,000
 - 23 The Proprietor withdrew from office cash for his personal use Rs. 3,000
 - 27 Sold goods to Abhijit for cash Rs. 12,000
 - 30 Deposited office cash into bank Rs. 25,000
 - 31 Interest credited by Bank of Rs. 1,000 & Bank charges debited by Bank of Rs. 500.



8. Mr. A arrives in Mumbai and checks into a room in a five star hotel at 4 p.m. on 1st June, 2009 at Rs. 5,000 per day plus 10% for service charges on European plan.

Check-out time in the hotel is 12 noon. Calculate the amount payable by Mr. *A* in each of the following circumstances :

i) If Mr. A checks out at 10 p.m. on the same day

ii) If Mr. A checks out at 9 a.m. on 2nd June, 2009

iii) If Mr. A checks out at 6 a.m. on 2nd June, 2009

iv) If Mr. A checks out at 4 p.m. on 3rd June, 2009.

Show also the amount payable by Mr. A, if the charges were payable at the rate of Rs. 5,000 for a stay of every 24 hours or part thereof plus service charges at 10%.

 From the following Trial Balanace and other information prepare a Trading, Profit & Loss Account and a Balance Sheet in respect of Hotel & Co. as on December 31, 2008.

	Dr. (Rs.)	Cr. (Rs.)
Captial		1,00,000
Drawing	1,000	
Building	1,00,000	
Plant & Machinery	45,000	
Furniture	20,000	
Equipment	10,000	
Stock (01-01-07)	15,000	
Debtors	8,000	
Cash in hand	1,500	
Cash at bank	2,000	
Purchase (veg. & non-veg. items)	30,000	

Contd...



Dr (Do

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Creditors Bills payable Loan	Dr. (Rs.)	Cr. (Rs.). 0 0 0 0 0 0 0 0 0 0 0 0 0
Returns outward		2,000
Sales (food & others)		1,30,000
Wages	8,700	
Salaries	4,500	
Power & fuel	2,500	
Carriage inward	500	
Insurance	4,000	
Rates & Taxes	6,500	
Bad debts	500	
Advertisement	2,300	
	2,62,000	2,62,000

Adjustments:

- i) Closing Stock is valued at Rs. 20,000.
- ii) Depreciate on Building @ 5%, Plant & Machinery @10%, Furniture @20% and on Equipment @10%
- iii) Wages unpaid Rs. 300 and Salary unpaid Rs. 500
- iv) Insurance prepaid Rs. 500.
- 10. Following is the information in respect of Hotel Miva Mar for 14th April, 2009.

You are required to write up Visitors (Guest) Ledger in respect of the same given that there are no opening balanace:

a) The hotel has four rooms with room charges @Rs. 3,000 per day and one suite @ Rs. 5,000 per day. An advance of Rs. 5,000 is taken from each customer in cash except from Gold Card Holders.



- b) Room No. 3 was vacant and Room No. 4 was occupied after 2 P.M. for which the Manager has agreed to grant a rebate of 30% on room charges of the guest for that day. The guest in the suite checked out on that day.
- c) Details of other expenses & facilities used by the guests are as under:

Particulars	Room - 101	Room - 102	Room - 103	Room - 104	Room - 105
	Rs.	Rs.	Rs.	Rs.	Rs.
Food	1,500	1,000		1,000	1,500
Beverage	100	300		100	150
Wine	1,000				1,500
Cigarettes	300	200		100	200
Laundry	300	200	_	100	300
Telephone					
and telex	200	100	_	100	_
Health Club					
500	500	_	_	400	_
Car Rental	_	_	_	_	1,000
Sundries	500	100		200	100

11. Write short notes on any three of the following:

3 ∞ 5

- a) Bank overdraft
- b) Advertisement expenses
- c) Bad debts
- d) Written Down Value (WDV) method of depreciation
- e) Cash flow statement
- f) FIFO.

END