

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-V : WINTER : 2024
SUBJECT: ACCOUNTING SKILLS FOR HOTELS

Day : Monday
Date : 25/11/2024

W-19890-2024

Time : 10:00 AM-12:30 PM
Max. Marks : 60

N.B.

- 1) All questions are **COMPULSORY**.
- 2) Figures to the **RIGHT** indicate **FULL** marks.
- 3) Answers to both sections should be written in the **SAME** answer book.
- 4) Use of a non-programmable **CALCULATOR** is allowed.

SECTION – I

- Q.1** Explain the following terms **(06)**
i) Trade Discount ii) Goodwill iii) Nominal A/c
iv) Intangible Assets v) Insolvent vi) Liabilities
- Q.2** Attempt **ANY TWO** of the following : **(12)**
a) What do you understand by Hotel Departmental Accounting? Explain any five advantages.
b) What is the utility of a journal ?
c) Explain with examples the classification of Accounts.
- Q.3** From the following data, prepare a Balance Sheet of M/s. XYZ Co. Ltd. for the period ending 31st March 2013:: **(12)**

Capital	2,50,000/-	Drawings	30,000/-
Net profit	25,000/-	Creditors	20,000/-
Bank	40,000/-	Debtors	25,000/-
Building	2,00,000/-	Furniture	40,000/-
Bills payable	20,000/-	Cash	5,000/-
Closing stock	10,000/-	Bills receivable	5,000/-
Tools & equipment	20,000/-	Bad debts	1,000/-
Provision for doubtful debts	2,000/-	Bank loan	50,000/-
Tax payable	7,000/-		

OR

- Q.3** Journalize the following transaction in the books of Ramu **(06)**
A)
- i) On April 1st Mr. Ganoo started a business with Rs 40000
 - ii) On April 2nd Mr. Raj Purchased the Furniture for the business for cash Rs 4000
 - iii) On April 3rd an account is opened with the bank by depositing Rs 1000
 - iv) April 4th Purchased goods worth Rs 500 From Baban
 - b) April 6th Sold goods to Maddy for Cash Rs 5000
 - vi) April 9th Paid to office staff Rs 100000 as salary to Feb.
- B) Differentiate between Equity share and Preference share. **(06)**

PTO

SECTION – II

Q.4 Draw the Specimen of:: (06)

- a) Allowance Voucher
- b) VPO Voucher

Q.5 Attempt ANY TWO of the following : (12)

- a) State the types of Discount
- b) Distinguish between any two of the following:
Direct expenses and indirect expenses Direct Expenses
- c) What is meant by Uniform System of Hotel Accounts? Explain its advantages.

Q.6 Under mentioned is the financial data of a hotel. Prepare Room Department Income Schedule (Under Uniform System of Hotel Accounts). (12)

	Rs.
Sales / Revenue:	
Transient – Regular	5,00,000/-
Transient – Group	6,00,000/-
Permanent	7,00,000/-
Extra Revenue	50,000/-
Salary & Wages	2,00,000/-
Insurance – Incentives	50,000/-
Commission	10,000/-
Linen expenses	20,000/-
Dry cleaning	20,000/-
Allowances (Rooms)	15,000/-
Contract cleaning	75,000/-
Operating supplies	80,000/-
Laundry	20,000/-
Other expenses	70,000/-

OR

Differentiate between the following : (12)

- a) Book Keeping & Accounting
- b) Gross profit and Net profit
