

**BACHELOR OF HOTEL MANAGEMENT & CATERING TECHNOLOGY (CBCS-2018 COURSE)**  
**B.H.M.C.T. Sem-V : WINTER : 2024**  
**SUBJECT: ACCOUNTING SKILLS FOR HOTELS**

Day : Monday  
Date : 25/11/2024

**W-19955-2024**

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 1<sup>st</sup> Mr. Ganoo started a business with Rs 40000
  - ii) On April 2<sup>nd</sup> Mr. Raj Purchased the Furniture for the business for cash Rs 4000
  - iii) On April 3<sup>rd</sup> an account is opened with the bank by depositing Rs 1000
  - iv) April 4<sup>th</sup> Purchased goods worth Rs 500 From Baban
  - b) April 6<sup>th</sup> Sold goods to Maddy for Cash Rs 5000
  - vi) April 9<sup>th</sup> 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 :

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

(12)

\*\*\*\*\*