

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-V : WINTER: 2025
SUBJECT: ACCOUNTING SKILLS FOR HOTELS

Day : Monday
Date : 24/11/2025

W-19890-2025

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) Answer to both the sections should be written in **SAME** answer book.
- 4) Use of non-programmable **CALCULATOR** is allowed.

SECTION - I

Q.1 a) Explain the following terms **(1X6=6)**

- | | | |
|------------|---------------|--------------|
| i) VPO | ii) Bad Debts | iii) Voucher |
| iv) Ledger | v) Insolvent | vi) Drawings |

Q.2 Attempt **ANY TWO** of the following : **(6X2=12)**

- a) What do you understand by Hotel Departmental Accounting? Explain any five advantages.
- b) What is utility of journal
- c) Explain with examples classification of Accounts

Q.3 Prepare a Balance Sheet from the following information: **(12X1=12)**

Particulars	Amount (₹)	Particulars	Amount (₹)
Creditors	70,000/-	Bills payable	40,000/-
Capital	2,50,000/-	Drawings	20,000/-
Net profit	23,000/-	Cash	16,000/-
Bank	40,000/-	Bills receivable	20,000/-
Debtors	15,000/-	Closing stock	1,00,000/-
Furniture's	15,000/-	Plant	57,000/-
Land	10,000/-		

OR

a) Journalize the following transaction in the books of Ramu **(6X1=6)**

- i) On April 1st Mr Ramesh started a business with Rs 30000
- b) On April 2nd Mr. Ram Purchased the Furniture for the business for cash Rs 3000
- c) On April 3rd an account is opened with the bank by depositing Rs 2000
- d) April 4th Purchased goods worth Rs 1000 From Darshan
- e) April 6th Sold goods to Madan Lal for Cash Rs 500
- f) April 9th Paid to office staff Rs 40000 as salary to March.

b) Differentiate between Trial Balance & Balance sheet : (6X1=6)

SECTION - II

Q.4 Draw the Specimen of:: (3X2=6)

- a) Visitors Tabular Ledger.
- b) VPO Voucher

Q.5 Attempt ANY TWO of the following : (6X2=12)

- a) State the types of Discount
- b) Distinguish between any two of the following:
(a) Current assets and Current liabilities:
- c) What is meant by Uniform System of Hotel Accounts? Explain its advantages.

Q.6 Prepare an Income statement of the Food & Beverage department from the information given below: (12X1=12)

Particulars	Amount	Particulars	Amount
Food Sales	12,55,000	Kitchen fuel	1,32,000
Beverage Sales	3,25,000	Laundry	25,000
Food Allowance	5,000	Music	65,000
Beverage Allowance	3,000	Other expenses	6,300
Cost of Sale-Food	4,80,000	Cleaning expenses	14,000
Cost of Sale –Beverage	1,75,000	Employee benefits	25,000
Salaries	1,25,000		

OR

- a) Differentiate between the following (6X2=12)
 - a) Book Keeping & Accounting
 - b) Gross profit and Net profit
