

**BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION)
(CBCS-2018 COURSE)**

**B.Sc. (H. & H.A.) Semi-V :SUMMER- 2022
SUBJECT : ACCOUNTING SKILLS FOR HOTELS**

Day : Thursday
Date : 7/7/2022

S-19890-2022

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 **(06)**
- | | | | |
|-------------|-----------------|--------------|--|
| i) Creditor | ii) Liabilities | iii) Voucher | |
| iv) Capital | v) V.P.O. | vi) Drawings | |
- Q.2** Attempt **ANY TWO** of the following : **(12)**
- a) What do you mean by 'Uniform System of Accounting'? State advantages of 'Uniform System of Accounting'.
 - b) What is Trial Balance? Why it is prepared?
 - c) What is the income statement? Explain the reasons why income statement is prepared.
- Q.3** Following is a Trial Balance of M/s Abacas Trader as on 31st March 2020 : **(12)**

Trial Balance

Debit	Rs	Credit	Rs
Stock	15000	Capital	200000
Debtors	35000	Sales	855000
Purchase	450000	Creditor	25000
Machinery	250000	Commission	7000
Salary	120000	Purchase Returns	3000
Wages	75000		
Discount	20000		
Rent	45000		
Advertisement	40000		
Cash in Hand	35000		
Sales Returns	5000		
Total	1090000	Total	1090000

Adjustment:

a) Closing Stock was valued at rs 35000

b) Depreciation Machinery @10%

Prepare Trading Account, Profit and loss Account For the year ended 31 st March 2020 & a Balance sheet as on that date.

OR

- a)** Journalize the following transactions and post them in the ledger 2006 **(12)**
- January 1 Commenced business with cash 50000
 - January 3 Paid into bank 25000
 - January 5 Purchased furniture for cash 5000
 - January 8 Purchased goods and paid by cheque 15000
 - January 8 Paid for carriage 500
 - January 14 Purchased Goods from K. Murthy 35000
 - January 18 Cash Sales 32000 January 20 Sold Goods to Ashok on credit 28000

January 25 Paid cash to K. Murthy in full settlement 34200
 January 28 Cash received from Ashok 20000
 January 31 Paid Rent for the month 2000
 January 31 Withdrew from bank for private use 2500

SECTION – II

- Q.4** Draw the Specimen of: (06)
 a) Garage Parking Schedule
 b) Allowance Voucher
- Q.5** Attempt **ANY TWO** of the following : (12)
 a) State the types of Discount
 b) How will you control Food & Beverage sales of a restaurant? Explain in detail.
 c) Explain Double Entry System of accounting.
- Q.6** From the following information, prepare Income Statement under Uniform System of Hotel Accounts: (12)

Sales: Rooms Food & Beverage Telephone Others	4,00,000/- 2,50,000/- 75,000/- 50,000/-	Cost of Sales: Food & Beverage Telephone Others	75,000/- 25,000/- 15,000/-
Pay-roll related expenses: Rooms Food & Beverages Telephone Others Administrative and general expenses Marketing Maintenance	30,000/- 50,000/- 10,000/- 5,000/- 5,000/- 10,000/- 15,000/-	Other expenses: Rooms Food & Beverage Telephone Others Energy cost Fixed charges: Rent Property tax Insurance Depreciation	50,000/- 60,000/- 5,000/- 7,000/- 5,000/- 40,000/- 20,000/- 50,000/- 25,000/-

Income tax @ 40% p.a. on net income.

OR

- a) Attempt **ANY TWO** of the following (12)
 a) How the cost food is sold determined?
 b) What are the advantages of uniform system of accounting?
 c) State the rules of Nominal, Real, Personal Account.
