BACHELOR OF HOTEL MANAGEMENT & CATERING TECHNOLOGY (CBCS-2018 COURSE)
B.H.M.C.T. Sem-V :SUMMER- 2022
SUBJECT : ACCOUNTING SKILLS FOR HOTELS

Day : Thursday

Date : 7/7/2022

S-19955-2022

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 (12)
System of Hotel Accounts:

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

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