

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

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

Day : Thursday

Time : 10:00 AM-12:30 PM

Date : 1/12/2022

**W-19890-2022**

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) Journal | ii) Narration | iii) Voucher |  |
| iv) Ledger | v) V.P.O.     | vi) Drawings |  |

- Q.2** Attempt **ANY TWO** of the following : **(12)**
- a) Explain the difference between Book keeping and Accountancy
  - b) What is Trial Balance? Why it is prepared?
  - c) Explain Consistency concept.

- Q.3** Following is a Trial Balance of Kolapkar 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		
<b>Total</b>	<b>1090000</b>	<b>Total</b>	<b>1090000</b>

**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 transaction in the books of Ganesh **(06)**
- i) On May1<sup>st</sup> Mr Ramesh started a business with Rs 130000
  - b) On May 2<sup>nd</sup> Mr.Ram Purchased the Furniture for the business for cash Rs 4000
  - c) On May3<sup>rd</sup> an account is opened with the bank by depositing Rs 55000
  - d) May 4<sup>th</sup> Purchased goods worth Rs 500 From Darshan
  - e) May 6<sup>th</sup> Sold goods to Madan Lal for Cash Rs 100
  - f) May 9<sup>th</sup> Paid to office staff Rs 140000 as salary to November.
- b)** Differentiate between Cash Discount & Trade Discount : **(06)**

**SECTION – II**

- Q.4** Draw the Specimen of:  
 a) Garage Parking Schedule  
 b) Allowance Voucher **(06)**

- Q.5** Attempt **ANY TWO** of the following : **(12)**  
 a) State the types of Discount  
 b) What are the objective of Hotel Accounting?  
 c) Explain Double Entry System of accounting.

- Q.6** From the following information, prepare Income Statement under Uniform System of Hotel Accounts: **(12)**

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