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**BACHELOR OF HOTEL MANAGEMENT & CATERING TECHNOLOGY (CBCS-2018
COURSE)**

**B.H.M.C.T. Sem-V : WINTER- 2022
SUBJECT : ACCOUNTING SKILLS FOR HOTELS**

Day : Thursday

Time : 10:00 AM-12:30 PM

Date : 1/12/2022

W-19955-2022

Max. Marks : 60

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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.
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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		
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 transaction in the books of Ganesh **(06)**
- i) On May 1st Mr Ramesh started a business with Rs 130000
 - b) On May 2nd Mr. Ram Purchased the Furniture for the business for cash Rs 4000
 - c) On May 3rd an account is opened with the bank by depositing Rs 55000
 - d) May 4th Purchased goods worth Rs 500 From Darshan
 - e) May 6th Sold goods to Madan Lal for Cash Rs 100
 - f) May 9th 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:**(06)**
 a) Garage Parking Schedule
 b) Allowance Voucher

- 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)**

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