

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-V : WINTER : 2023
SUBJECT : ACCOUNTING SKILLS FOR HOTELS

Day : Thursday

Time : 10:00 AM-12:30 PM

Date : 23-11-2023

W-19890-2023

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** Explain the following terms (06)
- i) VPO ii) Bad Debts iii) Voucher
iv) Ledger v) Insolvent vi) Drawings
- Q.2** Attempt **ANY TWO** of the following : (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** From the following data, prepare a Balance Sheet of M/s. XYZ Co. Ltd. for the period ending 31st March 2013:: (12)

Capital	2,50,000/-	Drawings	30,000/-
Net profit	25,000/-	Creditors	20,000/-
Bank	40,000/-	Debtors	25,000/-
Building	2,00,000/-	Furniture	40,000/-
Bills payable	20,000/-	Cash	5,000/-
Closing stock	10,000/-	Bills receivable	5,000/-
Tools & equipment	20,000/-	Bad debts	1,000/-
Provision for doubtful debts	2,000/-	Bank loan	50,000/-
Tax payable	7,000/-		

OR

- Q.3** Journalize the following transaction in the books of Ramu (06)
- A)**
- 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 : (06)

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SECTION – II

Q.4 Draw the Specimen of:
a) Allowance Voucher
b) VPO Voucher (06)

Q.5 Attempt **ANY TWO** of the following : (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 Under mentioned is the financial data of a hotel. Prepare Room Department (12)
Income Schedule (Under Uniform System of Hotel Accounts).

Sales / Revenue:	
Transient – Regular	5,00,000/-
Transient – Group	6,00,000/-
Permanent	7,00,000/-
Extra Revenue	50,000/-
Salary & Wages	2,00,000/-
Insurance – Incentives	50,000/-
Commission	10,000/-
Linen expenses	20,000/-
Dry cleaning	20,000/-
Allowances (Rooms)	15,000/-
Contract cleaning	75,000/-
Operating supplies	80,000/-
Laundry	20,000/-
Other expenses	70,000/-

OR

Differentiate between the following : (12)
a) Book Keeping & Accounting
b) Gross profit and Net profit
