

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

**B.Sc. (H. & H.A.) Sem-V :SUMMER : 2023  
SUBJECT : ACCOUNTING SKILLS FOR HOTELS**

Day : Thursday

Time : 10:00 AM-12:30 PM

Date : 1/6/2023

**S-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) Cash Discount    ii) Bad Debts    iii) Nominal A/c  
iv) Ledger    v) Insolvent    vi) Balance Sheet

**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**

**a)** Journalize the following transaction in the books of Ramu **(06)**

- i) On April 1<sup>st</sup> Mr Ramesh started a business with Rs 30000
- b) On April 2<sup>nd</sup> Mr.Ram Purchased the Furniture for the business for cash Rs 3000
- c) On April 3<sup>rd</sup> an account is opened with the bank by depositing Rs 2000
- d) April 4<sup>th</sup> Purchased goods worth Rs 1000 From Darshan
- e) April 6<sup>th</sup> Sold goods to Madan Lal for Cash Rs 500
- f) April 9<sup>th</sup> Paid to office staff Rs 40000 as salary to March.

**b)** Differentiate between Trial Balance & Balance sheet : **(06)**

**PTO**

**SECTION – II**

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

- 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

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