

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-V : SUMMER : 2025
SUBJECT: ACCOUNTING SKILLS FOR HOTELS

Day : Wednesday
Date : 04/06/2025

S-19890-2025

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) Answers to both sections should be written in the **SAME** answer book.
- 4) Use of a non-programmable **CALCULATOR** is allowed.

SECTION - I

Q.1 Explain the following terms **(06)**

- i) Debentures ii) Contingent liabilities iii) Current Assets
- iv) Outstanding Expenses v) Fixed Assets vi) Goodwill

Q.2 Attempt **ANY TWO** of the following : **(12)**

- a) What do you understand by Hotel Departmental Accounting? Explain any five advantages.
- b) What do you mean by a Uniform System of Hotel Accounts?
- c) Explain with examples the classification of Accounts

Q.3 Prepare Balance Sheet from the balances extracted on 31st December 2010 in report form (vertical form): **(12)**

Debit Balances		Credit Balances	
Particulars	Amount in ₹	Particulars	Amount in ₹
Cash at Bank	4,800/-	Bills payable	3,200/-
Cash in hand	1,200/-	Creditors	61,300/-
Furniture	7,500/-	Capital	3,32,300/-
Debtors	82,900/-	Debentures	40,000/-
Motor car	40,000/-	Long-term loan	10,000/-
Building	1,50,000/-		
Plant & Machinery	1,20,000/-		
Bills receivable	4,400/-		
Investments (short-term)	20,000/-		
Equipment	10,000/-		
Drawings	6,000/-		

OR

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

- i) On April 1st Mr. Ganoo started a business with Rs 40000
- ii) On April 2nd Mr. Raj Purchased the Furniture for the business for cash Rs 4000
- iii) On April 3rd an account is opened with the bank by depositing Rs 1000
- iv) April 4th Purchased goods worth Rs 500 From Baban
- v) April 6th Sold goods to Maddy for Cash Rs 5000
- vi) April 9th Paid to office staff Rs 100000 as salary to Feb.

b) Differentiate between Equity share and preference share **(06)**

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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:
Direct expenses and indirect expenses Direct Expenses
- c) What is meant by Uniform System of Hotel Accounts? Explain its advantages.

Q.6 Prepare an Income Statement of Food & Beverage department from the following information under Uniform System of Hotel Accounts: (12)

Particulars	Amount ₹	Particulars	Amount ₹
Food Revenue	2,36,000/-	Beverage cost	23,000/-
Cost of food sale	92,600/-	Employee benefits	20,000/-
Salaries & Wages	30,800/-	Rates & Taxes	14,000/-
China & Glassware	29,000/-	Interest paid	5,000/-
Laundry & Dry cleaning	4,000/-	Repairs	1,500/-
Operating supplies	10,000/-	Sundry expenses	1,200/-
Insurance	10,000/-	Beverage Revenue	90,000/-
Gas & Electricity	27,000/-	Publicity	6,000/-

OR

Differentiate between the following : (12)

- a) Book Keeping & Accounting
- b) Gross profit and Net profit
