

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-V : WINTER :- 2021
SUBJECT: ACCOUNTING SKILLS FOR HOTELS

Day : Friday
 Date 28-01-2022

W-19890-2021

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) 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) VPO | ii) Bad Debts | iii) Voucher | |
| b iv) Ledger | v) Insolvent | vi) Drawings | |
- Q.2** Attempt **ANY TWO** of the following : **(12)**
- a) Explain Business Entity Concept
 - b) What is utility of journal
 - c) Explain with examples classification of Accounts
- Q.3** Following is a Trial Balance of Amir Trader as on 31 st 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 Ramesh **(06)**
- 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)**

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) What is the Difference Between Guest Weekly Bill and Visitor Tabular Ledger
 c) State the utility of Uniform system of Accounting.

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

Sales:		Cost of Sales:	
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/-		
Pay-roll related expenses:		Other expenses:	
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/-	Fixed charges:	
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) Differentiate between the following **(12)**
 a) Income statement and Balance sheet
 b) Gross profit and Net profit
