AC – 20/04/2024
Item No. – 8.30 (N) Sem II (2b)

As Per NEP 2020

University of Mumbai

Syllabus for Basket of OE	
Board of Studies in Hospitality Studies	
UG First Year Programme	
Semester	**II**
Title of Paper	**Credits**
I) Hotel Accountancy	**2**
From the Academic Year	**2024-25**

Sr. No.	Heading	Particulars
1	**Description of the course :** **Including but Not limited to :**	**Hotel Accountancy** Hotel accounting is extremely important for understanding the overall health and trajectory of your hotel's finances. It allows you to understand more about your revenue and profitability, and all the financial factors that influence your property's operations. Revenue Manager,F&B controller
2	**Vertical :**	**Open Elective**
3	**Type :**	**Theory**
4	**Credit**:	**2 credits**
5	**Hours Allotted :**	**30 Hours**
6	**Marks Allotted**:	**50 Marks**
7	**Course Objectives**: 1. Identify and record transactions 2. Keep accounts of cash 3. Control over assets and liabilities 4. Provide economic data on business 5. Help tax fixation 6. Accuracy of accounts	

8	**Course Outcomes**: 1) Understand the rules of accounts. 2) Can pass journal entry. Can prepare the ledger. 3) Can prepare subsidiary books. 4) Can prepare single-column cash books. 5) Can classify the cost. Can prepare a sole trader final account.
9	**Modules**:-
	Module 1:
	Introduction to Accounting & Double Entry Book-Keeping **1.1** Terms (Book Keeping, Account, Capital, Asset, Liabilities, Drawing, Goods, Debtor, Creditors, Solvent, Insolvent, Purchases, Sales, Bad debts, Stock) **1.2** Nature, Importance, Objectives & advantages of Accounting **1.3** Nature & advantages of Double Entry Book – Keeping **1.4** Classification of accounts **Journal** **2.1** Meaning, Importance and Utility of Journal **2.2** Specimen of Journal **2.3** Sub – divisions of goods account **2.4** Discounts – Trade Discount and Cash Discount **2.5** Practical Problems **Ledger** **3.1** Meaning & Importance of ledger & its format **3.2** Difference Between a Journal and a Ledger **3.3** Posting entries & balancing ledger account **3.4** Utility of Ledger **3.5** Practical Problems

Subsidiary Books

4.1 Meaning and Advantages of Subsidiary Books

4.2 Types of Subsidiary Books and Cash Book

4.3 Simple Practical problems on Purchase Book, Sales Book, Purchase – Return Book & Sales Return Book, Cash Book (Single Column)

Module 2:

Trial Balance

5.1 Meaning and Objectives of Trial Balance

5.2 Format

5.3 Practical Problems

Final Accounts of sole – Trader (with Adjustments)

6.1 Importance & need for preparation of Final Accounts

6.2 Practical Problems covering the following adjustments: -

Closing stock

Prepaid Expenses

Outstanding Expenses

Depreciation

Bad Debts & Provision for Bad debts

Introduction of Cost Accounting

7.1 Meaning and Objectives of Cost Accounting

7.2 Difference between Financial Accounting & Cost Accounting

7.3 Classification of Cost

- Fixed Cost
- Variable Cost
- Capital Expenditure
- Revenue Expenditure
- Food Cost
- Beverage Cost
- Labour Cost
- Overhead Cost

11	**Reference Books:** 1. Hotel Accounting & Financial Control by Ozi A. D'cunha and Gleson O. D'cunha, The Dicky's Enterprise, Mumbai. 2. Book - Keeping and Accountancy Std XI, by publisher Vivek Uttam Gosavi, Controller Maharashtra State Textbook Bureau, Prabhadevi Mumbai. 3. Cost account TYBCom sem V, by Varsha Ainapure, Manan Prakashan, Mumbai 4. Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai. 5. Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi	
12	**Internal Continuous Assessment: 40%**	**External, Semester End Examination 60%** **Individual Passing in Internal and External Examination**
13	**Continuous Evaluation through:**	Class Tests, project, assignment etc.
14	**Format of Question Paper:** **Theory Courses Evaluation Scheme for First Year (UG) under NEP** **For theory courses with 2 credit points total marks Allotted would be 50** **Internal Assessment: 20 marks** **External Assessment: 30 marks**	

Nature of Examination	**Bifurcation of Marks**				**Time**	**Total Marks**
I. Internal Assessment for Theory Courses						
Continues Internal Assessment (CIA) Assignment	**Sr. No**	**Examination**	**Module**	**Marks**	**Time**	**Total Marks**
	1	Class Test	Module I or on Completed syllabus	10	30 Min	20
	2	Assignments / Case Study / Presentations / Project / Group Discussion / Ind. Visit. / Tutorial		10	30 Min	

Note: Class Test
1. MCQ's – 5 marks.
2. Answer in One line -10 marks.
3. Answer in brief (3 out of 6 questions) -15 marks.

II. External Assessment for Theory Courses						
Semester End Examination	**Question No**	**Paper Pattern (**Theory question paper pattern: All questions are compulsory.)	**Unit**	**Marks**	**Time**	**Total Marks**
	Q. 1	Match the Column/Fill in the blanks/Multiple Choice Questions (**1/2 Mark each)**	From All modules	5	1 Hour	30
	Q. 2	Answer in one sentence **(1 Mark each)**	From All modules	10		
	Q. 3	Short Notes **(Attempt any 3 out of 6)**	3 questions per module to be set. Each student will choose 1 question per module.	15		

Sign of the BOS Chairman
Name of the Chairman
Name of the BOS

Sign of the Offg. Associate Dean
Name of the Associate Dean
Name of the Faculty

Sign of the Offg. Dean
Name of the Offg. Dean
Name of the Faculty