



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Hotel Management And Catering Technology

Level: UG

Branch: Hotel Management & Catering Technology and  
Hospitality and Tourism Administration

Course / Subject Code: BH03000051

Course / Subject Name : Basic Hotel Accounting

w. e. f. Academic Year:	2025-26
Semester:	3
Category of the Course:	Multidisciplinary Course

<b>Prerequisite:</b>	Student should have the basic knowledge on accounts
<b>Rationale:</b>	This course enhances the productivity, maintaining the professional image and building credibility of the students

## Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes	RBT Level
01	Explain fundamentals of accounting.	Understanding
02	Identify the importance of accounting in professional setup	Remembering
03	Elaborate effective professional accounting techniques	Creating
04	Evaluate the accounting procedure for hotel operations	Applying
05	Get ready students for the accounting Process	Evaluate

\*Revised Bloom's Taxonomy (RBT)

## Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
3	0	0	3	70	30	50	0	150

## Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Accounting Theory	5	10%



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	<ul style="list-style-type: none"> <li>• Business Transaction and Basic Terminology, Need To Study Accounting,</li> <li>• Accounting functions, Principles - Concepts and Conventions.</li> </ul>		
2.	<p><b>Account Records</b></p> <ul style="list-style-type: none"> <li>• Principles of Double Entry System, Journal Entries, Ledger</li> <li>• Subsidiary Books – Cash book with types, Sales, Purchase books, Purchase return, Sales return, Bills receivable, Bills Payable, Petty Cashbook</li> </ul>	10	20%
3.	<p><b>Depreciation &amp; Financial Statements:</b></p> <ul style="list-style-type: none"> <li>• Depreciation: Concept, Rationale And Methods, SLM &amp; WDV(Straight Line method &amp; Written Down Value Method)</li> <li>• Trial Balance: Importance, Methods and Limitations</li> <li>• Preparation of Final Accounts: Trading and P &amp; L account, Balance sheet with Basic Adjustments</li> </ul>	10	20%
4.	<p><b>Analysis Of Financial Statements</b></p> <ul style="list-style-type: none"> <li>• Introduction to Financial analysis, nature, Importance and uses of Financial Ratios, Types of financial ratios: (Liquidity, Debt, Profitability, Coverage and Market Value Ratios Etc.)</li> <li>• Fund Flow Statement: Its meaning, objectives and preparation. Cash flow statement: Its meaning, objectives, preparation. Differentiate Between cash flow statement and fund flow statement</li> </ul>	10	25%
5.	<p><b>CONCEPT OF COST-ELEMENTS OF CASH</b></p> <ul style="list-style-type: none"> <li>• Ingredient Costing</li> <li>• Hotel cost Sheet</li> <li>• Food cost sheets</li> <li>• Cost of Menu</li> </ul> <p><b>HOTEL ACCOUNTS</b></p> <ul style="list-style-type: none"> <li>• Guest Ledger</li> <li>• Arrival Departure</li> </ul> <p><b>BUDGETING &amp; CONTROL</b></p> <ul style="list-style-type: none"> <li>• Types of Budget &amp; controlling (Core departments)</li> <li>• Advantages &amp; limitations of budgeting</li> </ul>	10	25%
	<b>Total</b>	<b>45</b>	<b>100</b>



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## Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks (in %)					
R Level	U Level	A Level	N Level	E Level	C Level
20%	20%	15%	20%	10%	15%

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

## References/Suggested Learning Resources:

### Text Books:

1. S.N. & S.K. Maheshwari, Management Accounting G.S Rawat
2. Elementary of Accountancy. S.A Siddiqui

### Reference books:

1. Comprehensive Accountancy. J.RBoliboi Book-keeping. Dr R.K Gupta & Vardhaman
2. Food & Beverage Service & Management by Bobby George & Sandeep Chatterjee
3. Front Office Management by S K Bhatnagar
4. Hotel Housekeeping by G. Raghubalan Smritee Raghubalan
5. International Cuisine & Food Production Management by Parvinder S. Bali

### (b) Open source software and website:

1. <https://epgp.inflibnet.ac.in/>

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