

**B.Sc. (Hospitality & Hotel Administration)(CBCS 2016 Course Sem-IV
: SUMMER - 2019
SUBJECT: ACCOUNTING SKILLS FOR HOTELS**

Day: Monday
Date: 22/04/2019

Time: 02.00 PM To 04.30 PM
Max. Marks: 60

S-2019-2436

N.B:

- 1) All questions are **COMPULSORY**.
- 2) Figures to the right indicate **FULL** marks.
- 3) Answers to both the sections should be written in **SAME** answer book.
- 4) Use of non-programmable **CALCULATOR** is allowed.
- 5) Assume suitable data if necessary.

SECTION-I

Q.1 State whether True or False: **(06)**

- a) Machinery is a Nominal Account.
- b) Goodwill is a fictitious Asset.
- c) Money invested in business is known as Drawings.
- d) Narration is not Compulsory.
- e) Journal is a book of original entry.
- f) Closing stock is always valued at Cost Price.

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

- a) Objectives of Hotel Accounting.
- b) Importance of Trial Balance.
- c) Going Concern Concept.

Q.3 From the following Trial balance of Paradise Traders as on 31st March 2015, **(12)**
Prepare Trading and Profit and Loss A/c for the year ended 31st March 2015
and Balance Sheet as on that date.

Trial Balance

Particulars	Rs.	Particulars	Rs.
Stock on 1/4/2014	12,000	Capital	50,000
Salaries	20,000	Commission	2,000
Plant and Machining	30,000	Sales	70,000
Rent	10,000	Creditors	18,000
Cash in Hand	15,000		
Purchases	35,000		
Printing and Stationery	5,000		
Carriage out ward	8,000		
Wages	5,000		
Total	1,40,000	Total	1,40,000

Adjustment:

- a) Closing stock of goods as on 31/3/2015 was valued at Rs. 25,000.
- b) Depreciate Plant and Machinery @10%p.a.
- c) Staff meals during the year amounted to Rs. 15,000.

P.T.O.

OR

- a) Journalise the following transitions in the books of Sunil. **(06)**
2016 April. 1. Mr. Sunil started business with cash Rs. 30,000.
2. Purchase goods for cash Rs. 2,000.
3. Paid office rent Rs. 1,500.
5. Deposited Rs. 4,000 into bank.
7. Cash Sales Rs. 5,000.
9. Paid house rent Rs. 1,000.
- b) From the information given below prepare special functions Day Book. **(06)**
2015 Nov.4. Bill No. 221 Dinner to members of Boat club 200 covers @Rs.350 per cover, Wine Tobacco Rs. 25,000 and account to Mr. Patel Secretary.
Nov. 12. Bill No. 521 Wedding buffet for 500 Covers @ Rs. 425 per cover Sundry extra Rs. 6,000 account to Mr. Pawar.
Nov. 27. Bill No.776 Annual Dinner for 700 members of SBI @ Rs. 300 per cover, Wine and Tobacco Rs. 30,000 account to Mr. Jain-Manager.

SECTION-II

- Q.4** Draw the specimen of: **(06)**
- a) Draw the Specimen of Garage and Parking.
b) Draw the Specimen of V.P.O. Voucher.
- Q.5** Answer **ANY TWO** of the following: **(12)**
- a) State Various Reasons for grating of allowances.
b) State the advantages of Uniform System of Accounting.
c) Difference between Guest Weekly bill and V.T.L.
- Q.6** From the following information Prepare a Consolidated Income Statement **(12)**
Under Uniform System of Accounting.
- | | | |
|--------------------------|--|------------|
| a) Revenue | | Rs. |
| Rooms | | 7,00,000 |
| Food | | 4,50,000 |
| Beverages | | 2,00,000 |
| b) Cost of Sales | | Rs. |
| Food | | 2,70,000 |
| Beverages | | 80,000 |
| c) Payroll | | Rs. |
| Rooms | | 1,40,000 |
| Food | | 90,000 |
| Beverage | | 40,000 |
| d) Other expenses | | Rs. |
| Rooms | | 70,000 |
| Food | | 45,000 |
| Beverage | | 20,000 |

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e) Undistributed Expenses	Rs.
Administration expenses	1,50,000
Marketing expenses	40,000
Repairs	55,000
f) Fixed Expenses	Rs.
Insurance	30,000
Depreciation	75,000
Tax @ 30%	

OR

a) Find out Cost of Food Sales. (06)

Particulars	Rs.	Particulars	Rs.
Stock of food 1 st April 2016	45,000	Guest food Complementary	7,000
Purchase of food	3,95,000	Transfer to Bar department	23,000
Purchase Returns	15,000	Other credits to cost	2,000
Stock of food on 30 th April 2016	35,000	Transfer from Bar to food department	17,000
Staff meals	75,000		

b) Prepare Departmental Income Statement of laundry as per Schedule No.6 (06)
Revenue Rs. 75,000, Cleaning Supplies Rs. 15,500, Uniform Rs. 3,000, Printing and Stationery Rs. 9,000, Wages and Salaries Rs. 5,000, Laundry Supplies Rs. 7,500, Other expenses Rs. 2,000, Employee benefits Rs. 2,000, Cost of guest laundry Rs. 12,000, Cost of concessionaries Rs. 6,000. Cost of houses laundry charged to

Rooms	Rs. 7,000
Food	Rs. 3,000

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