

**B.SC. (HOSPITALITY & HOTEL ADMINISTRATION)(CBCS  
2016 COURSE SEM-IV SUMMER - 2018  
SUBJECT: ACCOUNTING SKILLS FOR HOTELS**

Day: **Thursday**  
Date: **12/04/2018**

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

**S-2018-2130**

**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** Fill in the blanks: **(06)**

- a) \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ are the objective of hotel accounting.
- b) A person who's Assets is more than liabilities are known as \_\_\_\_\_.
- c) An amount withdraw from business is known as \_\_\_\_\_.
- d) \_\_\_\_\_ is recorded in chronological order.

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

- a) Explain double entry system of accounting.
- b) What do you mean by special functions?
- c) Explain Money Measurement Concept.

**Q.3** Following is the Trial Balance and additional information as on 31<sup>st</sup> March 2016, you are required to prepare Trading and Profit and Loss A/c for the year ended 31<sup>st</sup> March 2016 and Balance Sheet as on that date. **(12)**

**Trial Balance**

Particulars	Rs.	Particulars	Rs.
Land and Building	50,000	Capital A/c	80,000
Opening stock	20,000	Sales	1,25,000
Salaries	15,000	Bills payable	5,000
Rent	20,000	Loan	30,000
Furniture	25,000		
Debtors	22,000		
Printing and Stationery	18,000		
Wages	16,000		
Discount allowed	4,000		
Advertisement	10,000		
Purchases	40,000		
<b>Total</b>	<b>2,40,000</b>	<b>Total</b>	<b>2,40,000</b>

**Adjustment:**

- a) Closing stock of goods as on 31/3/2016 was valued at Rs. 35,000.
- b) Depreciate Furniture @10%p.a.
- c) Staff meals during the year amounted to Rs. 15,000.

**P.T.O.**

**OR**

- a) Journalise the following transitions. (06)  
**2015 May.** 1. Commenced business with Cash Rs. 50,000.  
4. Goods Purchased on credit Rs. 1,000 from Mr. Rajesh.  
6. Paid Salary Rs. 2,000.  
7. Paid into bank Rs. 1,000.  
9. Received commission Rs. 500.  
11. Goods sold for cash Rs. 3,000.
- b) State the golden rules of Debit and Credit. (06)

**SECTION-II**

- Q.4** State with reasons whether the following statements are True or False. (06)
- a) Staff meals are deducted from cost of sales.  
b) Guest weekly bill records the transaction of all guest staying in the hotel.  
c) Taxi bill paid by the front office is recorded in V.P.O. Voucher.
- Q.5** Answer **ANY TWO** of the following: (12)
- a) Explain processing of guest weekly bill.  
b) Disadvantages of V.T.L.  
c) Distinguish between Allowance and Discount.
- Q.6** From the following information Prepare a Consolidated Income Statement (12)  
Under Uniform System of Accounting.

<b>Particulars</b>	<b>Rooms</b>	<b>Food</b>	<b>Bar</b>
Sales (Rs)	21,00,000	6,00,000	9,00,000
Opening Stock (Rs)	-	35,000	42,500
Purchases (Rs)	-	2,25,000	2,90,000
Closing Stock (Rs)	-	20,000	62,500
Payroll Expense (Rs)	4,20,000	1,08,000	1,98,000

Undistributed operating expenses are:

Administration	Rs. 90,000
Marketing	Rs. 75,000
Insurance	Rs. 1,20,000
Depreciation	Rs. 80,000

Total advertisement expenses of Hotel are Rs. 1,08,000 to be distributed to all operating departments in ratio of Sales of respective departments.  
Prepare Income Statement.

...3...

OR

- a) From the following data, Prepare Statement Showing food cost of Restaurant. (06)

Particulars	Rs.
Guest Food Complimentary	11,000
Transfer from Bar to Kitchen	7,000
Staff Meals	9,000
Opening Stock of Food	1,00,000
Closing Stock of Food	70,000
Transfer from Kitchen to Bar	3,000
Purchases of Food Items	5,00,000

- b) i) Draw the specimen of Allowance Voucher. (03)
- ii) Draw the Specimen of Gift Shop Schedule. (03)

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