

**B. SC. (HOSPITALITY & HOTEL ADMINISTRATION) SEM – III**  
**(2010 COURSE) : SUMMER - 2018**  
**SUBJECT : HOTEL ACCOUNTANCY**

Day : **Wednesday**  
Date : **02/05/2018**

Time : **02.00 PM To 05.00 PM**  
Max. Marks : 80

**S-2018-2185**

**N.B.:**

- 1) Attempt **ANY SIX** questions including **Q.No.1** which is **COMPULSORY**.
- 2) Use of pocket **CALCULATOR** is allowed.
- 3) Figures to the right indicate **FULL** marks.
- 4) Assume suitable data, if necessary.

- Q.1** An authorized capital of Hotel Mayuri Ltd., consists of 1,00,000 Equity Shares of ₹ 10 each. Hotel has issued 60,000 Equity Shares of ₹ 10 each for public subscription. **[20]**

**Trial Balance as on 31<sup>st</sup> March, 2015**

Debit balances	₹	Credit balances	₹
Goodwill	2,00,000	<b>Share capital</b>	
<b>Opening Stock</b>		40,000 Equity Shares of ₹ 10 each	4,00,000
Food	1,20,000	10% Debentures	2,00,000
Liquor	80,000	General Reserve	80,000
Tobacco	65,000	Profit and Loss A/c	1,00,000
General Expenses	10,000	Creditors	75,000
Hotel Building	5,00,000	Transfer Fees	45,000
<b>Purchases</b>		Fixed Deposits	1,25,000
Food	3,50,000	Services to Guests	25,000
Liquor	2,50,000	<b>Sales</b>	
Tobacco	1,05,000	Rooms	10,00,000
Telephone	75,000	Restaurant	5,00,000
Kitchen Equipments	1,25,000	Bar	3,00,000
Wages	1,50,000	Banquets	1,50,000
Postage	25,000		
Restaurant Furniture	1,75,000		
Water Charges	35,000		
Director's Fees	60,000		
Office Furniture	1,00,000		
Gas	10,000		
Debenture Interest	10,000		
Banqueting Debtors	25,000		
Salaries	2,00,000		
Room Allowances	30,000		
Glass and China	1,50,000		
Cash in Hand	15,000		
Cast at Bank	1,35,000		
<b>Total</b>	<b>30,00,000</b>		<b>30,00,000</b>

**Additional Information:**

- a) Closing Stock was valued as follows:  
Food ₹ 1,00,000, Liquor ₹ 60,000, Tobacco ₹ 40,000.
- b) Depreciate Building @ 2.5%, Office Furniture @ 5%, Restaurant Furniture @ 7.5% and Kitchen Equipments @ 10%.
- c) Glass China was revalued at ₹ 1,40,000.
- d) Transfer ₹ 20,000 to General Reserve.
- e) Directors proposed 12% dividend to Equity Shareholders.  
Prepare Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c for the year ended 31<sup>st</sup> March, 2015 and Balance Sheet as on that date as per Company's Act.

**P.T.O.**

- Q.2** Write short notes on **ANY THREE** of the following: [12]
- Advantages of a Company
  - Types of Debentures
  - Advantages of V.A.T
  - Importance of Working Capital

- Q.3** Prepare a Guests' Weekly Bill with the help of details given below: [12]
- Name of the hotel – Hotel Rajmajhaal.  
 Name of Guest – Mr. and Mrs. Ravi Patil.  
 Type of Room Tariff – Honeymoon suit @ ₹ 3,500, E.P.  
 E.M.T. / E.M.C. ₹ 35 per cup.  
 A.N.T. / A.N.C. ₹ 50 per cup.  
 Lunch and dinner (per couple) ₹ 700 and ₹ 900 respectively.  
 Service charge @ 10% on Apartment only.  
 Check in / check out time – 12 noon.  
 Checked in on 15<sup>th</sup> October at 4.30 P.M.  
 Desired to check out on 18<sup>th</sup> October at 10.00 A.M.  
 The following were the transactions during their stay.

<b>Oct 15</b>	Charge items :- Food Sundries ₹ 250, Telephone ₹ 17, A.N.T., One cup, Dinner, Deposited ₹ 10,000 as an advance,
<b>Oct 16</b>	Charge items :- E.M.T., Breakfast ₹ 300, Newspaper ₹ 30, Lunch, Cigarattes ₹ 75, Sight seeing tour ₹ 1200.
<b>Oct 17</b>	Charge items :- E.M.T., Breakfast 300, Train tickets ₹ 1500, A.N.T., Telephone ₹ 50, Laundry ₹ 135, Dinner, Deposited ₹ 5,000 in cash.
<b>Oct 18</b>	Charge items :- E.M.T., Breakfast ₹ 300, Taxi bill ₹ 250, Soft Drinks ₹ 100.

Front office manager has allowed 2% cash discount on the total amount of the bill. Mr. Patil settled his bill in cash.

- Q.4** a) Explain the following terms: [04]
- Share Premium
  - Company
  - Allowance
  - V.P.O.
- b) State whether following statement are true or false: [04]
- Calls in arrears are recorded on the Assets side of a company Balance Sheet.
  - A Working Capital is not at all required for a hotel business.
  - Uniform System of accounting is useful for those hotels which are having many branches.
  - It is not risky to invest in Equity Share Capital of a company.
- c) Draw the specimen of: [04]
- V.P.O. Voucher
  - Garage and Parking schedule no. 5 as per Uniform System of Accounting.
- Q.5** a) Prepare Departmental Income Statement of Laundry as per Schedule No. 6 of Uniform System of Accounting. [06]

Particulars	₹
Revenue	1,50,000
Cleaning supplies	30,000
Uniforms	6,000
Printing and Stationery	18,000
Wages and Salaries	10,000
Laundry supplies	15,000
Others	4,000
Employee Benefits	5,000
Cost of Guest Laundry	25,000
Cost of Concessionaries	12,000

Cost of house laundry charged to :-  
 Rooms ₹ 14,000, Food ₹ 6,000, Other Departments ₹ 5,000.

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- b) From the information given below find out of Cost of Food Sales and Cost of Bar Sales: [06]

Particulars	₹
Opening Stock of Food	80,000
Purchase of food	4,00,000
Purchase Return (Food)	5,000
Closing Stock of Food	75,000
Staff Meals	10,000
Guest Food Complimentary	3,000
Guest Beverage Complimentary	2,000
Food Transferred to Bar Dept.	5,000
Transferred from Bar to Food Dept.	2,000
Other credits to cost	1,000
Opening Stock of Beverage	40,000
Purchases of Beverage	2,60,000
Closing Stock of Beverages	30,000

- Q.6 Distinguish between **ANY TWO** of the following: [12]

- a) Fixed Capital and Working Capital.  
b) Guests' Weekly Bill and Visitors Tabular Ledger.

- Q.7 From the following information prepare a consolidated Income Statement of "Hotel Suruchi" as per Uniform System of Accounting. [12]

- a) Revenue Rooms ₹ 6,45,975,  
Food ₹ 4,75,525,  
Beverages ₹ 2,10,500.  
b) Cost of sales Food ₹ 1,75,425,  
Beverages ₹ 75,525.  
c) Payroll Expenses Rooms ₹ 1,05,000,  
Food ₹ 1,20,000,  
Beverages ₹ 45,000.  
d) Other Expenses Rooms ₹ 55,645,  
Food ₹ 35,150,  
Beverages ₹ 8,850.  
e) Other Undistributed Operating Expenses:  
Administration ₹ 1,50,500,  
Marketing ₹ 40,900,  
Repairs and Maintenance ₹ 55,160.  
f) Fixed Expenses Depreciation ₹ 75,000,  
Insurance ₹ 90,000.  
Tax paid ₹ 50,000.

- Q.8 Answer **ANY THREE** of the following: [12]

- a) Explain any four characteristics of a company.  
b) What are the reasons for granting of an allowance?  
c) Explain the characteristics of budget.  
d) What is interim dividend? Why it is paid?

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