

B.Sc. (HOSPITALITY & HOTEL ADMINISTRATION) SEM. – IV
(CBCS – 2016 COURSE) : Winter-2021
SUBJECT : ACCOUNTING SKILLS FOR HOTELS

Day : Thursday
Date : 16-12-2021

Time : 02:00 PM-04:30 PM
Max. Marks : 60

W-15274-2021

N.B.

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

SECTION – I

- Q.1** a) Explain the terms: **(03)**
i) Drawings ii) Transaction iii) Voucher
b) Write one word/phrase/term for the following sentences.
1) Any dealings between the two individuals involving transfer of money or moneys worth.
2) Written evidence in support of any business transaction.
3) Withdrawal of goods or cash from the business by a proprietor for his personal use.
- Q.2** Answer any **TWO** of the following: **(12)**
a) What do you mean by double entry system of accounting?
b) What is the importance of journal?
c) Classify the following into Personal and Nominal Accounts:
Capital A/c; Furniture A/c, Interest A/c, Bad Debts A/c, Building A/c, Mohinis A/c, Pravara Sugar Mills A/c, Printing and stationery A/c, Bharati Bank A/c, Rent A/c, Carriage A/c, Postage A/c, Poona Club A/c, Mahila credit co-operative society A/c.
- Q.3** Following is the Trial balance of Ashok Caters as on 31st March 2018. **(12)**

Trial balance

Debit Balances	₹	Credit Balance	₹
Goodwill	1,50,000	Capital	10,00,000
Purchases	2,15,000	Sales	6,70,000
Salary	90,000	Creditors	35,000
Kitchen Equipments	6,00,000	Interest	15,000
Wages	85,000	Bank Loan	30,000
Stationery	70,000		
Stock	1,20,000		
Utensils	2,00,000		
Advertisement	65,000		
Debtors	60,000		
Kitchen expenses	25,000		
Telephone	50,000		
Cash in hand	20,000		
	17,50,000		17,50,000

Adjustments:

- 1) Closing stock was valued at ₹ 1,90,000.
- 2) Depreciate Utensils @ 10% p.a. and kitchen equipments @ 5% p.a.
Prepare Trading A/c Profit and Loss A/c for the year ended 31st March 2018 and Balance Sheet as on that date.

P.T.O.

OR

- a) Journalise the following transactions in the books of Kuber. (06)

June 1	Purchased goods of ₹ 20,000 from Vinod
4	Sold goods of ₹ 10,000 for cash
8	Paid salary of ₹ 10,000 by cheque
12	Received rent ₹ 15,000
19	Deposited into bank ₹ 50,000
25	With drawn from bank ₹ 10,000 for personal use

- b) From the following prepare Trial Balance in a ledger form. (06)

Particulars	₹	Particulars	₹
Creditors	30,000	Bank Loan	50,000
Utensils	2,20,000	Debtors	70,000
Purchases	2,00,000	Sales	5,00,000
Capital	2,70,000	Furniture	1,45,000
Postage	35,000	Sundry income	20,000
Stock	1,65,000	Outstanding wages	15,000

SECTION – II

- Q.4 a) Explain the following terms: (03)

1) Staff meals 2) V.P.O. 3) Complimentary food

- b) Write one word/phrase/term for the following sentences. (03)

- 1) Cost free food facility available to the employees of hotel when they are on duty.
- 2) Serving of some portion of the food free to some of hotel guest with the objective of promoting business.
- 3) Payment for personal expenses of guest made by a front office chargeable to them and included in the bill of a guest.

- Q.5 Answer any **TWO** of the following: (12)

- a) What is an allowance? What are the contents of allowance voucher? Draw a specimen of allowance voucher.
- b) What are the advantages of guests weekly bill?
- c) Explain different types of discount.

- Q.6 From the following information prepare a Consolidated Income Statement under uniform system of accounting. (12)

- a) Revenue – Rooms ₹ 3,50,000; Food ₹ 1,20,000; Bar ₹ 90,000.
- b) Cost of sales – food ₹ 45,000; Bar ₹ 40,000.
- c) Payroll expenses – Rooms ₹ 60,000; Food ₹ 35,000; Bar ₹ 15,000.
- d) Other expenses – Rooms ₹ 50,000; Food ₹ 10,000; Bar ₹ 5,000.
- e) Undistributed operating expenses –
Advertising and Marketing ₹ 50,000
Administration and general ₹ 35,000
Repairs and maintenance ₹ 15,000
- f) Fixed Expenses – Depreciation ₹ 40,000; Insurance ₹ 20,000; Interest ₹ 10,000
- g) Tax paid ₹ 50,000

OR

- a) Mr. and Mrs. Sharma arrived along with their daughter and occupied Room No. 305 on E.P. @ ₹ 4,000 in 'Hotel Amir' on 25th June at 12:00 Noon. Their charges and credit items are given below. They checked out on 26th June at 10:30 p.m. (06)

June 25	Charge items – Laundry ₹ 150; Lunch, soft drinks ₹ 80; Telephone ₹ 40; Dinner for two person deposited ₹ 10,000
26	Charge items – E.M.T. two cups, EMC one cup; breakfast with one guest.; local tour ₹ 20,000; magazine ₹ 150; railway booking ₹ 3,000; dinner. Calculate service charge @ 10% on apartment and food only. Check out time 12:00 Noon.

Hotel Tariff–

E.M.T./E.M.C. ₹ 40 Per Cup

A.N.T./A.N.C. ₹ 50 Per Cup

Breakfast ₹ 150 per person

Dinner ₹ 270 per person

Prepare Guests Weekly Bill.

- b) 1) Draw the specimen of rooms as per schedule No. 1 of uniform system of accounting.
2) What are the steps for preparation of visitors paid out vouchers?

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