

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION)
(CBCS-2016 COURSE)

B.Sc. (H. & H.A.) Sem - IV :SUMMER- 2022
SUBJECT : ACCOUNTING SKILLS FOR HOTELS

Day : Thursday
Date : 23-06-2022

S-15274-2022

Time : 10:00 AM-12:30 PM
Max. Marks : 60

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 Answer in **ONE** sentence: **(06)**

- a) What is an Entry?
- b) Mention the names of two types of ledger related to Hotel Business.
- c) What are the different types of transactions?
- d) What do you mean by Goods?
- e) What is a liability?
- f) What is the meaning of Drawings?

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

- a) What are the advantages of double entry system of accounting?
- b) State the advantages and limitations of a Trial Balance.
- c) Explain Going concern concept and convention of conservatism.

Q. 3 a) During the month of March, the following functions were held at the Raj Hotel. Prepare special functions Day Book. **(06)**

Month	Particulars
March 6	Annual dinner of Deccan Sports Club, 150 covers @ ₹ 350 per cover, Wine and Tobacco ₹ 7,500 Account to Mr. Ravindra, secretary Bill No. 605.
March 12	Wedding reception for 250 covers @ ₹ 300 per cover, Wine and Tobacco ₹ 10,000 Account to Mr. Ganeshan Bill No. 643.
March 18	Private birth day party for 80 covers @ ₹ 250 per cover Wine and Tobacco ₹ 2,000 Account to Mrs. Mrunal Bill No. 670.

Q. 3 b) Journalise the following transactions in the Books of Shree: **(06)**

Month	Particulars
April 1	Started business with cash of ₹ 1,00,000.
April 4	Deposited into banks ₹ 25,000.
April 7	Purchased goods of ₹ 40,000 from Balaji Traders.
April 16	Sold good for cash ₹ 15,000.
April 21	Purchased furniture by cheque ₹ 12,000.
April 27	Withdrawn goods worth ₹ 4,000 for personal use.

P. T. O.

OR

Following is a Trial Balance of Roopali Traders as on 31st March, 2019 (12)

Trial Balance

Debit Balances	₹	Credit Balances	₹
Drawings	1,45,000	Capital	7,00,000
Stock	38,000	Sales	12,00,000
Cash	89,000	Creditors	1,00,000
Salary	1,65,000	Returns Outward	12,000
Purchases	4,40,000	Discount	18,000
Furniture	1,70,000	Bank Loan	70,000
Advertisement	85,000		
Wages	36,000		
Debtors	1,80,000		
Stationary	95,000		
Sales Returns	32,000		
Bad debts	25,000		
Vehicle	6,00,000		
Total	21,00,000	Total	21,00,000

Adjustments:

- Closing stock was valued at cost of ₹ 32,000 but its market price was ₹ 40,000.
- Depreciate – Vehicles @ 10 % and Furniture @ 5 %.

Prepare Trading A/c, Profit and Loss A/c for the year ended 31st March, 2019 and Balance Sheet as on that date.

SECTION – II

Q. 4 Draw the specimen of : (06)

- Allowance Voucher
- V. P. O. Voucher

Q. 5 Answer ANY TWO of the following: (12)

- What are the different types of discount?
- State the reasons for granting of allowances to the guest of a hotel.
- What are the steps for preparation of visitors paid out vouchers?

Q. 6 a) From the following information prepare Income Statement of Laundry as per schedule No. 6 of Uniform System of accounting (06)

Particulars	₹
Revenue	10,00,000
Cleaning Supplies	1,65,000
Printing and Stationary	1,00,000
Cost of Guest Laundry	1,45,000
Cost of Concessionaries	75,000
Employee benefits	20,000
Wages and Salaries	80,000
Uniforms	35,000
Laundry Supplies	90,000

Cost of House Laundry:

Rooms ₹ 85,000; Food ₹ 45,000; Other departments ₹ 30,000.

- b) From the following information prepare a statement showing food cost of a restaurant and its gross profit assuming food sales of ₹8,00,000 and also calculate percentage of Gross Profit to cost of food. (06)

Particulars	₹
Guest food complimentary	11,850
Transfer from Bar to Kitchen	6,500
Staff Meals	8,900
Opening stock of food	1,04,500
Closing stock of food	68,200
Transfer from kitchen to Bar	2,050
Purchases of food	4,80,000

OR

Before the business has started in a Mount View Hotel on 20th December the following balances are to be brought forward on the V. T. L. from the previous day (12)

Room No.	Name of Guest	Time of Arrival	Plan	Rate	Balance B/F ₹
201	Miss. Grishma	9.00 A.M.	E. P.	2000	1500 Dr.
202	Miss. Varsha	11.00 P. M.	E. P.	2000	1700 Cr.
205	Mrs. Sheetal	1.00 P. M.	E. P.	2000	1000 Dr.

During the day the business is as follows:

5.30 A. M. – Mr. & Mrs. Rohit Rajwade checked in and occupied Room No. 305 @ ₹ 3,500 on E. P. He deposited ₹ 10,000 as an advance

7.00 A. M. – Tea was served in all rooms but coffee in Room No. 305.

9.00 A. M. – Breakfast was served in Room No. 201 (with one guest in Room No. 202 and) Room 205,305.

10.30 A. M. – The following checks are to be entered in the accounts of guests:

Room No. 201 Laundry ₹ 150, Telephone ₹ 60.

Room No. 202 Railway Booking ₹2,200.

Room No. 205 Gift articles ₹ 500, Magazine ₹ 100.

Room No. 305 Local Tour ₹ 1,500.

11.30 A. M. –Room No. 205 Mrs. Sheetal checked out. Requested to miss Grishma Room No. 201 to pay her dues. Manager accepted the proposal and she was allowed to check out.

1.00 P. M. – Lunch was served in all rooms.

3.45 P. M. – Snack of ₹ 200 in Room No. 202.

4.30 P. M. – Tea was served in all rooms except coffee in Room No. 305.

7.35 P. M. – Room No. 202 Miss. Varsha checked out by settling her bill in cash.

8.30 P. M. –Dinner was served in all rooms.

9.30 P. M. –Room No. 201 Miss Grishma deposited ₹ 7,000 against her dues.

Hotel Tariff -

Tea ₹ 30 per cup

Coffee ₹ 40 per cup

Breakfast ₹ 200 per person

Lunch ₹ 275 per person

Dinner ₹ 325 per person

Calculate service charges @ 10 % on Apartment and Food. Checkout time **12.00 Noon.**

Prepare visitor's Tabular Ledger.