

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2013-2014

COURSE : 4th Semester of 3-year B.Sc. in H&HA
2nd Year of 3-year B.Sc. in H&HA
SUBJECT : Hotel Accountancy
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. What do you mean by 'Uniform System of Accounting'? State advantages of 'Uniform System of Accounting'.

(4+6=10)

OR

What is income statement? Explain reasons why income statement is prepared?

(3+7=10)

Q.2. What do you mean by auditing? Write the duties of a Night Auditor in hotel.

(4+6=10)

Q.3. How will you control Food & Beverage sales of a restaurant? Explain in detail.

OR

What is cash control? Why cash control is more difficult in hotel industry as compared to other industries?

(10)

Q.4. What is cost of sales? How and why is it computed?

OR

What do you mean by Financial Reporting Centres? Explain the difference between Revenue centres and Support centres.

(10)

Q.5. Define Internal control. Explain briefly the features of internal control.

OR

Distinguish between (**any two**):

- (a) Equity share and preference share
- (b) Income statement and balance sheet
- (c) Direct expenses and indirect expenses

(2x5=10)

Q.6. From the following information, prepare an income statement for Abdullah restaurant for the month ending 31st December 2012:

		In ₹
Sales	Food	3,00,000/-
	Beverage	1,80,000/-
Cost of Sales	30% of food sale	
	20% of beverage sale	
	Salaries & wages	35,000/-
	Employee's benefits	20,000/-
	Music & entertainment	10,000/-
	Marketing expenses	8,000/-
	Energy & utility expenses	3,000/-
	Administrative & general expenses	8,000/-
	Rent	6,000/-
	Interest	3,000/-
	Depreciation	6,000/-
	Income tax	4,500/-
	Other income	5,000/-

(10)

Q.7. From the following information, prepare a balance sheet:

Particulars	Amount in ₹	Particulars	Amount in ₹
Bills payable	20,000/-	Depreciation on furniture	500/-
Rent outstanding	1,200/-	Capital	50,000/-
Cash	2,000/-	Bills receivable	16,000/-
Creditors	42,750/-	Drawings	7,500/-
Bad debts	1,100/-	Furniture	6,200/-
Closing stock	51,700/-	Depreciation on car	3,000/-
Debtors	28,200/-	Net profit	8,050/-
		Car	15,000/-

(10)

Q.8. Prepare a Profit & Loss Account under the Net Profit Method of Departmental Accounting from the information given below:

		In ₹
Sales	Restaurant	5,00,000/-
	Coffee shop	4,00,000/-
	Bar	3,00,000/-
Cost of Sales	Restaurant	1,50,000/-
	Coffee shop	80,000/-
	Bar	50,000/-
Salaries & Wages	Restaurant	80,000/-
	Coffee shop	60,000/-
	Bar	40,000/-
Repair & Maintenance	Restaurant	10,000/-
	Coffee shop	8,000/-
	Bar	6,000/-
Unallocated Expenses	Gas & Electricity	12,000/-
	Head Office Expenses	18,000/-
	Fixed Charges	12,000/-
	Interest	10,000/-
	Advertisement & Marketing	24,000/-

NOTE: Unallocated Expenses are to be apportioned on the following basis:

1. Gas & Electricity and Advertisement & Marketing on the basis of ratio of sales.
2. Head Office Expenses and Fixed Charges equally among all departments.
3. Interest to be apportioned in the ratio of 2:2:1

(10)

Q.9. Write short notes (**any five**):

- (a) Cost allocation
- (b) Net profit method
- (c) Non-tangible assets
- (d) External audit
- (e) Bad debt
- (f) Discount

(5x2=10)

Q.10. Prepare an Income Statement in accordance with the format prescribed in 'Uniform System of Accounts' for Taj Hotel from the information given below:

Particulars	Amount in `	Particulars	Amount in `
Sales:		Other expenses:	
Room	18,00,000/-	Room	80,000/-
Food & Beverage	8,00,000/-	Food & Beverage	40,000/-
Telephone	2,00,000/-	Telephone	4,000/-
Other operated departments	1,80,000/-	Other operated departments	8,000/-
Rentals & other income	1,50,000/-	Administration & General	15,000/-
		Marketing	10,000/-
		Maintenance	15,000/-
		Energy cost	80,000/-
Cost of sales:		Fixed charges:	
Food & Beverage	2,50,000/-	Rent	35,000/-
Telephone	60,000/-	Property taxes	10,000/-
Other operated departments	40,000/-	Insurance	40,000/-
		Depreciation	30,000/-
		Profit on sale of assets	1,00,000/-
		Income tax	50,000/-
Pay roll & related expenses:			
Room	1,00,000/-		
Food & Beverage	90,000/-		
Telephone	75,000/-		
Other operated departments	10,000/-		
Administrative & General	50,000/-		
Marketing	10,000/-		
Maintenance	20,000/-		

(10)
