

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2015-2016

COURSE : 4th Semester 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 understand by Hotel Departmental Accounting? Explain any **five** advantages.

(10)

Q.2. Write short notes on **any two**:

- (a) Sales mix
- (b) Business entity concept
- (c) Debentures
- (d) Current assets
- (e) Direct and indirect cost

(2x5=10)

Q.3. What do you understand by Internal Control? Explain its characteristics.

(10)

Q.4. What is meant by Uniform System of Hotel Accounts? Explain its advantages.

OR

Write short notes:

- (a) Gross Profit Method (b) Basis of Allocation (c) Income Statement

(10)

Q.5. Differentiate between the following (**any two**):

- (a) Income statement and Balance sheet
- (b) Gross profit and Net profit
- (c) Revenue and Reserves
- (d) Revenue producing centres and Non-revenue producing centres

(2x5=10)

Q.6. From the following information, prepare Income Statement under Uniform System of Hotel Accounts:

Sales:		Cost of Sales:	
Rooms	4,00,000/-	Food & Beverage	75,000/-
Food & Beverage	2,50,000/-	Telephone	25,000/-
Telephone	75,000/-	Others	15,000/-
Others	50,000/-		
Pay-roll related expenses:		Other expenses:	
Rooms	30,000/-	Rooms	50,000/-
Food & Beverages	50,000/-	Food & Beverage	60,000/-
Telephone	10,000/-	Telephone	5,000/-
Others	5,000/-	Others	7,000/-
Administrative and general expenses	5,000/-	Energy cost	5,000/-
Marketing	10,000/-	Fixed charges:	
Maintenance	15,000/-	Rent	40,000/-
		Property tax	20,000/-
		Insurance	50,000/-
		Depreciation	25,000/-

Income tax @ 40% p.a. on net income.

(10)

Q.7. Under mentioned is the financial data of a hotel. Prepare Room Department Income Schedule (Under Uniform System of Hotel Accounts).

Sales / Revenue:	
Transient – Regular	5,00,000/-
Transient – Group	6,00,000/-
Permanent	7,00,000/-
Extra Revenue	50,000/-
Salary & Wages	2,00,000/-
Insurance – Incentives	50,000/-
Commission	10,000/-
Linen expenses	20,000/-
Dry cleaning	20,000/-
Allowances (Rooms)	15,000/-
Contract cleaning	75,000/-
Operating supplies	80,000/-
Laundry	20,000/-
Other expenses	70,000/-

(10)

Q.8. Prepare an Income Statement of Food & Beverage Department from the data given below:

Sales:		Allowance:	
Food	2,00,000/-	Food	5,000/-
Beverage	1,50,000/-	Cost of Sales:	
Pay-roll related expenses:		Food	50,000/-
Food – Salaries	25,000/-	Beverages	75,000/-
Beverages – Salaries	20,000/-	Other expenses	
Employee benefits	10,000/-	China glassware	10,000/-
Commission	5,000/-	Operating expenses	25,000/-
Band & Music	15,000/-	Licenses	20,000/-
Laundry expenses	10,000/-	Cleaning expenses	10,000/-
Kitchen fuel	25,000/-		

OR

From the information given below, prepare Departmental Income Statement of M/s. Arjun Hotel Ltd:

Sales:	
Restaurant	7,00,000/-
Rooms	5,00,000/-
Others	3,00,000/-
Cost of Sales:	
Restaurant	3,00,000/-
Rooms	1,00,000/-
Others	50,000/-
Wages & Salaries:	
Restaurant	1,50,000/-
Rooms	1,00,000/-
Others	25,000/-
Repairs & Maintenance:	
Restaurant	50,000/-
Rooms	25,000/-
Others	10,000/-
Gas & Electricity:	25,000/-
Rent & Taxes	25,000/-
Depreciation	15,000/-
Advertising	10,000/-
Insurance	25,000/-

Unallocated expenses are to be apportioned in the ratio of 40%, 50% and 10%.

(15)

Q.9. From the following data, prepare Balance Sheet of M/s. XYZ Co. Ltd. for the period ending 31st March 2013:

Capital	2,50,000/-	Drawings	30,000/-
Net profit	25,000/-	Creditors	20,000/-
Bank	40,000/-	Debtors	25,000/-
Building	2,00,000/-	Furniture	40,000/-
Bills payable	20,000/-	Cash	5,000/-
Closing stock	10,000/-	Bills receivable	5,000/-
Tools & equipment	20,000/-	Bad debts	1,000/-
Provision for doubtful debts	2,000/-	Bank loan	50,000/-
		Tax payable	7,000/-

(15)
