

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2017-2018

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

| Sales | Amount in Rupees |
|-----------------------------|------------------|
| Restaurant | 4,00,000/- |
| Coffee shop | 4,00,000/- |
| Bar | 3,00,000/- |
| Cost of Sales | |
| Restaurant | 1,20,000/- |
| Coffee shop | 1,40,000/- |
| Bar | 60,000/- |
| Salaries & Wages | |
| Restaurant | 9,000/- |
| Coffee shop | 7,000/- |
| Bar | 4,000/- |
| Unallocated expenses | |
| Office expenses | 8,000/- |
| Head office expenses | 10,000/- |
| Advertisement expenses | 18,000/- |
| Fixed charges | 20,000/- |
| Interest | 30,000/- |

Note: Unallocated expenses are to be apportioned in the following basis:

- Office expenses and fixed charges are to be apportioned equally among all the departments.
- Head office expenses and advertisement expenses to be apportioned on the basis of sales.
- Interest to be apportioned in the ratio of 2:2:1

(15)

- Q.2. Prepare the Room Department schedule from the following data according to the format given by uniform system of accounting:

| Particulars | Rs. |
|-------------------------|------------|
| Sales-Transient | |
| Sales – Permanent | 3,00,000/- |
| Wages and salaries | 75,000/- |
| Allowances – Room | 25,000/- |
| Employees benefits | 10,000/- |
| China & glassware | 7,000/- |
| Cleaning | 7,800/- |
| Guest laundry | 560/- |
| Linen, blanket, uniform | 6,357/- |
| Guests transportation | 5,830/- |
| | 5,632/- |

(10)

- Q.3. From the following information, prepare a Balance Sheet as per Uniform System of Accounts:

| | |
|---------------------|----------|
| Creditors | 14,000/- |
| Capital | 50,000/- |
| Net profit | 4,600/- |
| Bank | 8,000/- |
| Debtors | 3,000/- |
| Furniture | 3,000/- |
| Land & building | 20,000/- |
| Bills payable | 8,000/- |
| Drawings | 4,000/- |
| Cash | 3,200/- |
| Bills receivables | 4,000/- |
| Closing stock | 20,000/- |
| Plant and machinery | 11,400/- |

- Q.4. Explain departmental accounting. What are the various methods of finding out profit? (15)
(3+7=10)

- Q.5. What is auditing? Explain the difference between internal audit and statutory audit.

(3+7=10)

OR

State the duties of internal auditor of a five-star hotel.

(10)



Q.6. What is internal control? State the various objectives of internal control.

(3+7=10)

OR

Prepare the format of F&B department income statement under the uniform system of accounting for hotels.

(10)

Q.7. What do you mean by Uniform System of Accounting? Explain the advantages of this system.

OR

Prepare the format of balance sheet under uniform system of accounts.

(10)

Q.8. Write short notes on **any five**:

- | | | |
|------------------|--------------------|--------------------|
| (a) Capital | (b) Asset | (c) Creditors |
| (d) Bad debt | (e) Bank overdraft | (f) Wasting assets |
| (g) Depreciation | | |

(5x2=10)

Q.9. From the following information, prepare an income statement of ABC Hotel Ltd. in accordance with uniform system of accounts for hotels for the year ending 31st March 2016:

| | In Rupees | | In Rupees |
|----------------------------------|------------|----------------------------------|------------|
| Net Sales | | Fixed Charges | |
| Rooms | 5,50,000/- | Interest | 3,000/- |
| Food & Beverages | 3,90,000/- | Depreciation | 11,000/- |
| Telephone | 1,00,000/- | Rent | 4,000/- |
| Others | 1,40,000/- | Property tax | 2,000/- |
| Cost of Sales | | Other expenses | |
| Food & Beverages | 1,60,000/- | Rooms | 47,000/- |
| Telephone | 60,000/- | Food & Beverages | 23,000/- |
| Others | 40,000/- | Telephone | 4,000/- |
| Pay roll related expenses | | Others | 1,000/- |
| Rooms | 55,000/- | Rental & other income | 1,25,000/- |
| Food & Beverages | 39,000/- | Income Tax | 40% |
| Telephone | 6,000/- | Sale of assets | 15,000/- |
| Others | 4,000/- | | |

(10)

