

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2016-2017

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 Rooms Schedule from the following data according to the format given by Uniform System of Accounting:

Particulars	Rs.
Sales:	
Transient regular	4,00,000/-
Transient groups	2,00,000/-
Salaries and Wages	70,000/-
Commission	20,000/-
Linen expense	10,000/-
Fringe benefits	5,000/-
Contract cleaning	4,000/-
Dry cleaning	3,000/-
Allowances – rooms	6,000/-
Laundry	2,500/-
Other expenses	1,500/-
Operating supplies	6,000/-

(10)

- Q.2. What is auditing? Explain **any ten** differences between internal audit and statutory audit. (10)

- Q.3. What is internal control? Explain **any ten** features of internal control.

OR

Explain in detail Food & Beverage sales control of a restaurant. (10)

- Q.4. What is uniform system of accounting? What are the pre-requisites for introducing this system? (10)

- Q.5. Explain departmental accounting. What are the various methods of finding out profit?

(10)

Q.6. From the following information, prepare a statement of Income of F&B department of ABC Restaurant:

Particulars	Rs.
Sales	
Food	2,50,000/-
Beverage	1,50,000/-
Cost of sales	25% of food sales 15% of beverage sales
Salaries and wages	30,000/-
Employee benefits	15,000/-
Music and entertainment	8,000/-
Marketing	5,000/-
Energy and utility	2,500/-
General expenses	8,000/-
Rent	5,000/-
Interest	2,500/-
Depreciation	6,000/-
Income tax	3,000/-

(10)

Q.7. Prepare an Income Statement according to a suitable method of departmental accounting from the following information:

Particulars	Rs.	Particulars	Rs.
Sales		Power and fuel	
Restaurant	5,00,000/-	Restaurant	20,000/-
Banquet	3,00,000/-	Banquet	10,000/-
Bar	2,00,000/-	Bar	5,000/-
Cost of sales		Unallocated expense	
Restaurant	1,50,000/-	Advertisement	30,000/-
Banquet	90,000/-	Administrative	20,000/-
Bar	60,000/-	Repairs & maintenance	10,000/-
Salaries & wages		Upkeep and service	20,000/-
Restaurant	25,000/-	Depreciation	30,000/-
Banquet	15,000/-	Rent	5,000/-
Bar	10,000/-		

Note: The unallocated expenses are to be apportioned to various departments in the ratio of sales turnover.

(10)

Q.8. Explain in detail the advantages and limitations of departmental accounting.

OR

What is cost allocation? Explain the different basis with examples.

(10)

Q.9. Write short notes on **any five**:

- | | |
|------------------|-------------------|
| (a) Amortization | (b) Apportionment |
| (c) Capital | (d) Creditor |
| (e) Asset | (f) Bad debts |
| (g) Depreciation | |

(5x2=10)

Q.10. Prepare a Balance Sheet according to the Uniform System of Accounting:

Debit	Rs.	Credit	Rs.
Cash in hand	10,000/-	Capital stock	5,25,000/-
Cash at bank	40,000/-	Accrued expenses	7,500/-
Closing stock	17,500/-	Debentures	35,000/-
Pre-paid expenses	2,500/-	General reserve	40,000/-
Crockery and cutlery	17,500/-	Capital reserve	35,000/-
Land and building	2,50,000/-	Profit and loss a/c	70,000/-
Marketable security	1,00,000/-	Sundry creditors	40,000/-
Sundry debtors	5,000/-	Bills payable	10,000/-
Kitchen equipment	1,00,000/-		
Music and sound system	40,000/-		
Deferred revenue expenditure	20,000/-		
Furniture and fixture	50,000/-		
Investments	1,10,000/-		
Total	7,62,500/-		7,62,500/-

(10)
