

ROLL No.....

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

COURSE : 2<sup>nd</sup> Semester of Post Graduate Diploma in  
Accommodation Operations & Management  
SUBJECT : Hotel Accountancy & Costing  
TIME ALLOWED : 03 Hours MAX. MARKS: 100

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(Marks allotted to each question are given in brackets)

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Q.1. Why it is more important to control cash receipts and payments in the hotel industry? How will you control sales in a small hotel?

**OR**

Explain the procedure of receiving and payment through cash.

(10)

Q.2. Define budget. Briefly explain the functional budget of a hotel.

(10)

Q.3. Explain the following: (**any two**):

- (a) Contribution
- (b) Elements of cost
- (c) Margin of safety
- (d) Bin card

(2x5=10)

Q.4. Who is a Night Auditor? What are his duties?

(10)

Q.5. What do you mean by internal audit and statutory audit? What are the differences between internal audit and statutory audit?

(10)

Q.6. What do you understand by the term Break-even analysis? Enumerate its use.

(10)

Q.7. What is cost sheet? Explain the advantages of cost sheet.

(10)

Q.8. From the following information calculate:

- (a) Contribution
- (b) Break-even point in units
- (c) Break-even sales in rupees
- (d) Margin of safety in rupees
- (e) Margin of safety in units

Total fixed cost	=	Rs. 5,00,000
Selling price for one unit	=	Rs. 70
Variable cost for one unit	=	Rs. 20
The organization is producing and selling	=	15,000 units

(5x2=10)

Q.9. The following information was extracted from the books of a restaurant in respect of June 2009:

Sales	Rs.30,000	Repair and maintenance	Rs. 1,000
Opening Stock	Rs. 2,500	Rent & Taxes	Rs. 1,800
Closing Stock	Rs. 3,200	Insurance	Rs. 400
Purchases	Rs.13,000	Postage and Telephone	Rs. 200
Wages and Salaries	Rs. 5,600	Printing and stationery	Rs. 300
Gas and Electricity	Rs. 800	Depreciation	Rs. 2,000
Employees State Insurance	Rs. 300		

You are required to:

- (a) Calculate the elements of cost (Food cost, Labour cost and overhead cost) assuming that Rs.800 of the food has been used for staff meals and Rs.500 of the food as complementary.
- (b) Calculate the gross profit, after wage profit and net profit

(5x2=10)

Q.10. A hotel has 250 rooms of which 215 rooms are lettable. On 31<sup>st</sup> December 2009, 200 rooms were occupied and 15 of which were on complimentary basis. Total guest were 250 and the total room sales was Rs.3,25,000/-. Find out the following:

- (a) Room occupancy %
- (b) Double occupancy %
- (c) Single occupancy %
- (d) Average rate per room

(4 ½ x2=10)

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