

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2018-2019

COURSE : 3rd 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 is Departmental accounting? Explain its advantages.

OR

Explain with example how will you control Food & Beverage sales of a restaurant?
(10)

Q.2. What do you mean by auditing? What are the advantages of auditing?

OR

What is cost allocation? Explain the basis of allocation with examples.
(10)

Q.3. What do you understand by external audit? How is it different from internal audit?

OR

What are the types of control systems used in hotels? How does internal control differ from internal audit?
(10)

Q.4. Differentiate between the following (**any two**):

- (a) Reserve and Revenue
- (b) Debtors and Creditors
- (c) Current assets and Current liabilities

(2x5=10)

Q.5. What do you understand by Uniform System of Hotel Accounting? What are the difficulties in implementing this system?

OR

What is income statement? How income statement is different from balance sheet?
(10)

Q.6. Prepare an income statement in accordance with the format prescribed in 'Uniform System of Accounts' for Raj Hotel from the information given below:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Sales:		Other expenses:	
Room	20,00,000/-	Room	1,00,000/-
Food & Beverage	7,00,000/-	Food & Beverage	45,000/-
Telephone	2,00,000/-	Telephone	5,000/-
Other operated departments	1,50,000/-	Other operated departments	10,000/-
Rentals & other income	1,25,000/-	Administration & General	15,000/-
		Marketing	10,000/-
		Maintenance	15,000/-
		Energy cost	80,000/-
Cost of sales:		Fixed charges:	
Food & Beverage	3,00,000/-	Rent	50,000/-
Telephone	60,000/-	Property taxes	10,000/-
Other operated departments	40,000/-	Insurance	40,000/-
		Depreciation	40,000/-
		Profit on sale of assets	1,00,000/-
		Income tax	50,000/-
Pay roll & related expenses			
Room	1,25,000/-		
Food & Beverage	1,00,000/-		
Telephone	75,000/-		
Other operated departments	15,000/-		
Administrative & General	50,000/-		
Marketing	10,000/-		
Maintenance	20,000/-		

(10)

Q.7. Write short notes on **any five**:

- Cost allocation
- Net profit
- Intangible asset
- Depreciation
- Additional capital
- Indirect expense

(5x2=10)

Q.8. From the following information, prepare a balance sheet by using uniform system of hotel accounts:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Creditors	4,000/-	Capital	15,000/-
Net profit	7,800/-	Cash	500/-
Bank	1,000/-	Debtors	9,000/-
Stock	5,000/-	Furniture	1,300/-
Machinery	10,000/-		

(10)

Q.9. From the following information, prepare an income statement according to Departmental Accounting:

		Amount (Rs.)
Sales	Food	4,00,000/-
	Beverage	2,00,000/-
Cost of sales	Food	1,20,000/-
	Beverage	1,00,000/-
Wages & Salaries	Food	75,000/-
	Beverage	40,000/-
Unallocated expenses	Light	40,000/-
	Advertisement	20,000/-
	Rent	70,000/-
	Laundry	10,000/-
	Cleaning materials	6,000/-
	Office expenses	50,000/-

Note: Unallocated expenses are to be apportioned amongst departments on the following basis:

- (i) Light and advertisement – Food 50%; Beverage 50%;
- (ii) Rent – Food 60%; Beverage 40%
- (iii) All other expenses in the ratio of sales

(10)

Q.10. Prepare an Income statement of Food & Beverage Department from the information given below:

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Food sales	5,50,000/-	Glassware	8,000/-
Beverage sales	2,50,000/-	Kitchen fuel	50,000/-
Food allowances	2,000/-	Cleaning expenses	5,000/-
Beverage allowances	1,000/-	Laundry expenses	4,000/-
Food (cost of sales)	2,00,000/-	License fee	5,000/-
Beverage (cost of sales)	75,000/-	Advertisement	40,000/-
Salaries & wages	1,50,000/-	Operating supplies	10,000/-
Employee benefits	25,000/-	Other operating expenses	3,000/-

(10)
