

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

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 mean by Financial Reporting Centres? Explain the difference between Revenue centres and Support centres.

OR

What do you mean by auditing? What are the advantages of auditing? (10)

Q.2. What is Uniform System of Accounting? Explain advantages of Uniform System of Accounting.

OR

What do you understand by External Audit? How is it different from Internal Audit? (10)

Q.3. What is Internal Control? Explain the features of Internal Control.

OR

Define Departmental Accounting and its features. (10)

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

(a) Trade discount and cash discount. (b) Direct expenses and indirect expenses.
(c) Gross profit and net profit. (2x5=10)

Q.5. Write short notes (**any five**):

(a) Wasting assets (b) Additional capital
(c) Revenue (d) Amortization
(e) Debtors (f) Liability (5x2=10)

Q.6. Explain the objectives of Internal Control system based on accounting and administrative control.

OR

What is cash control? Explain the difference between cash control and credit control. (10)

Q.7. Prepare an Income statement of Rooms Department from the information given below:

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|--------------------|--------------|-------------------|--------------|
| Sales | 4,50,000/- | Advertisement | 15,000/- |
| Commission | 2,000/- | Uniforms | 5,000/- |
| Linen expenses | 2,000/- | Kitchen fuel | 20,000/- |
| Salaries and wages | 25,000/- | Pay roll taxes | 2,000/- |
| Operating supplies | 2,000/- | Contract cleaning | 1,800/- |
| License fee | 5,000/- | Extra benefits | 5,000/- |
| Other revenue | 10,000/- | Allowances | 5,000/- |
| Laundry | 5,000/- | Other expenses | 1,500/- |

(10)

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

| Particulars | Amount (Rupees) | Particulars | Amount (Rupees) |
|---------------|-----------------|------------------|-----------------|
| Bills payable | 27,000/- | Sundry creditors | 12,000/- |
| Cash | 4,460/- | Bank | 4,000/- |
| Capital | 2,50,000/- | Net profit | 76,860/- |
| Drawings | 48,000/- | Sundry debtors | 57,000/- |
| Closing stock | 25,400/- | Plant | 42,000/- |
| Building | 1,50,000/- | Patents | 10,000/- |
| Trade marks | 5,000/- | Goodwill | 20,000/- |

(10)

Q.9. Agarwal Pvt. Ltd. operates a 30 room hotel in Delhi. You are required to prepare the income statement of the hotel under Uniform System of hotel accounts:

| Particulars | | Amount (Rs.) |
|----------------------------------|----------------------------|--------------|
| Rooms Department | Net Sales | 5,00,000/- |
| | Salaries | 50,000/- |
| | Employee uniform | 35,000/- |
| | Meal | 5,000/- |
| | Laundry services | 30,000/- |
| | Miscellaneous | 25,000/- |
| Food & Beverage Department | Net Sales (Food) | 2,00,000/- |
| | Net Sales (Beverage) | 1,50,000/- |
| | Cost of sales (Food) | 50,000/- |
| | Cost of sales (Beverage) | 50,000/- |
| | Salaries | 30,000/- |
| | Staff Uniform | 10,000/- |
| | Meal | 5,000/- |
| | Expenses | 5,000/- |
| Telephone | Sales | 40,000/- |
| | Payroll & related expenses | 10,000/- |
| | Other expenses | 10,000/- |
| Marketing | Payroll & related expenses | 50,000/- |
| | Other expenses | 5,000/- |
| Property operation & maintenance | Payroll | 10,000/- |
| | Other expenses | 2,000/- |
| Cost of Fuel, Light and Heat | | 25,000/- |
| Other general expenses | | 50,000/- |
| Rent | | |
| Insurance | | 5,000/- |
| Depreciation | | 10,000/- |
| Other items | | |
| Profit on sale of asset | | 75,000/- |
| Income Tax rate | | 25% |

(10)

Q.10. Prepare an Income statement according to Departmental Accounting from the following information:

| Particulars | | Amount (Rupees) |
|----------------------|--------------------|-----------------|
| Sales | Food | 6,00,000/- |
| | Beverage | 3,00,000/- |
| <hr/> | | |
| Cost of sales | Food | 1,50,000/- |
| | Beverage | 1,00,000/- |
| Wages & Salaries | Food | 1,00,000/- |
| | Beverage | 50,000/- |
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| Unallocated expenses | Advertisement | 25,000/- |
| | Gas & Electricity | 20,000/- |
| | Rent | 50,000/- |
| | Laundry | 10,000/- |
| | Cleaning materials | 5,000/- |
| | Office expenses | 50,000/- |

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

- (i) Advertisement: Food 60% Beverage 40%
- (ii) Gas and Electricity: Food 70% Beverage 30%
- (iii) All other unallocated expenses are to be apportioned in the ratio of sales

(10)
