

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR – 2019-2020

COURSE : 3<sup>rd</sup> 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 Uniform System of Accounting? Explain the advantages and difficulties of this system.  
**OR**  
Give the format of a balance sheet (Report Form) under the Uniform System of Accounting for hotels with some imaginary items. (10)
- Q.2. Distinguish between **any two**:  
(a) Current assets and current liabilities (b) General reserve and capital reserve  
(c) Cost allocation and cost apportionment (d) Internal check and internal audit (2x5=10)
- Q.3. Write a brief note on the following (**any two**):  
(a) Share capital (b) Deferred revenue expenditure  
(c) Fixed Assets (d) Requisites of a good internal control system (2x5=10)
- Q.4. What is internal control? Explain the various objectives and advantages of internal control.  
**OR**  
What do you mean by 'audit'? Distinguish between internal audit and statutory audit. (10)
- Q.5. What is Departmental Accounting? Discuss the various methods of departmental accounting.  
**OR**  
What do you mean by Cost allocation? Give the advantages of cost allocation. (10)
- Q.6. Prepare a Rooms Department Income Schedule under the uniform system of accounting for hotels from the information given below:

SALES	In Rupees
Transient	5,50,000/-
Permanent	1,75,000/-
Salaries and wages	57,000/-
Commission	26,000/-
Uniforms	21,000/-
Linen	18,000/-
Cleaning	28,000/-
Insurance	20,000/-
Employees benefits	75,000/-
Allowances (Rooms)	25,000/-
Other revenues	75,000/-
Guest transportation	26,000/-
Other operating expenses	13,000/-

(10)

- Q.7. Prepare a Balance Sheet of Hotel Ashok as on 31<sup>st</sup> March, 2018 according to the uniform system of accounting for hotels from the balance given below:

Debit balances	Amount in Rupee	Credit balances	Amount in Rupee
Stock	80,000/-	Equity share capital	2,00,000/-
Debtors	40,000/-	Preference share capital	40,000/-
Temporary investments	80,000/-	General reserve	1,60,000/-
Cash	60,000/-	P/L Account	40,000/-
Deferred revenue expenditure	20,000/-	Debentures	2,80,000/-
Goodwill	60,000/-	Creditors	24,000/-
Equipment	1,00,000/-	Accrued expenses	4,000/-
Buildings	2,00,000/-	Income tax payable	52,000/-
Land	1,00,000/-		
Furniture	60,000/-		
<b>TOTAL:</b>	<b>8,00,000/-</b>		<b>8,00,000/-</b>

(10)

- Q.8. From the following information, you are required to prepare a Departmental Profit & Loss Account of ABC Hotel for the year ended 31<sup>st</sup> March 2019:

Sales	In Rupees
Restaurant	5,00,000/-
Bar	3,00,000/-
Coffee shop	2,00,000/-
<b>Cost of Sales:</b>	
Restaurant	1,50,000/-
Bar	1,00,000/-
Coffee shop	50,000/-
<b>Departmental Expenses:</b>	
Restaurant	30,000/-
Bar	20,000/-
Coffee shop	10,000/-
<b>Other Expenses:</b>	
Kitchen fuel	6,000/-
Electricity	12,000/-
Music & Band	3,000/-
Advertisement	1,500/-
General expenses	12,000/-
China and Glassware	18,000/-
Linen	9,000/-
Insurance	9,000/-
Repairs	36,000/-

**Note:** Other expenses are to be apportioned amongst the three departments on the following basis:

- General expenses and repairs are to be apportioned equally.
- Electricity and insurance expenses are to be apportioned in the ratio of 3:2:1
- Remaining expenses are to be apportioned in the ratio of turnover.

(10)

- Q.9. From the following information, prepare an Income Statement of XYZ Hotel Ltd. in accordance with the Uniform System of Accounting for hotels for the year ending 31<sup>st</sup> December 2018:

Particulars	In Rupees
<b>Net Sales:</b>	
Rooms	5,00,000/-
F & B	3,00,000/-
Telephone	1,00,000/-
Others	50,000/-
<b>Cost of Sales:</b>	
F & B	1,20,000/-
Telephone	30,000/-
Others	10,000/-
<b>Rental &amp; Other Incomes</b>	25,000/-
<b>Payroll and related expenses:</b>	
Rooms	5,000//
F & B	9,000/-
Telephone	6,000/-
Other Departments	4,000/-
<b>Other expenses:</b>	
Rooms	7,000/-
F & B	3000/-
Telephone	4,000/-
Other Departments	1,000/-
<b>Fixed charges:</b>	
Interest	3,000/-
Depreciation	10,000/-
Rent	4,000/-
Property tax	2,000/-
<b>Income Tax</b>	40%
<b>Profit on Sale of Fixed Assets</b>	5,000/-

(10)

- Q.10. Fill in the blanks with the most suitable answer given in the brackets:
- Net sales minus \_\_\_\_\_ = Gross profit (Net profit / Cost of sales).
  - Uniform system of accounting facilitates \_\_\_\_\_ comparison (Inter-firm / Intra firm).
  - An example of non-tangible asset is \_\_\_\_\_ (Machine / Goodwill).
  - In departmental accounting, a department means a \_\_\_\_\_ department only (Non-revenue producing departments / Revenue producing departments).
  - An internal auditor is required to submit his report to the \_\_\_\_\_ (Management / Chartered Accountant).
  - \_\_\_\_\_ is a technique of internal control (Internal check / Internal audit).
  - There is a division of work and segregation of duties in \_\_\_\_\_ (Income statement / Internal check).
  - \_\_\_\_\_ is a compulsory audit for a hotel (Statutory External Audit/ Internal Audit).
  - A statutory auditor is completely independent of the \_\_\_\_\_ of the company (Management / Auditors).
  - Income received in advance is a \_\_\_\_\_ (Asset / Liability).

(10x1=10)

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