ROLL No……………

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2015-2016

COURSE   :   3rd Semester of 3-year B.Sc. in H&HA
SUBJECT   :   Hotel Accountancy
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.   Prepare an Income Statement of Food & Beverage department as on 31st December from the information given below:

	`		`
Food Sales	7,25,000/-	Kitchen fuel	40,000/-
Beverage Sales	2,00,000/-	Laundry	5,000/-
Food Allowance	1,500/-	Music	30,000/-
Beverage Allowance	1,000/-	Other expense	3,300/-
Food – Cost of Sale	1,80,000/-	Cleaning expenses	5,000/-
Beverage – Cost of Sale	90,000/-	Employee benefits	25,000/-
Salaries	1,25,000/-		

OR

What do you mean by Departmental accounting? Explain in detail its advantages and limitation.

(10)

Q.2.   From the following information prepare a Balance Sheet:

	`		`
Creditors	7,000/-	Bills Payable	4,000/-
Capital	25,000/-	Drawings	2,000/-
Net Profit	2,300/-	Cash	1,600/-
Bank	4,000/-	Bills receivable	2,000/-
Debtors	1,500/-	Closing stock	10,000/-
Furniture	1,500/-	Plant	5,700/-
Land	10,000/-		

OR

What is the role of cost allocation in the departmental accounting?

(10)

Q.3.   Define Internal Control. Explain briefly the features of Internal Control.

(10)

Q.4.   The Welcome Group operates 75 room hotel. You are required to prepare the Income Statement of the hotel under Uniform System of Hotel Accounts.

Room	`	Food & Beverage	`
Net Sales	3,50,000/-	Net Sales	2,50,000/-
Salaries	50,000/-	Cost of Sales	80,000/-
Employees meal	7,000/-	Salaries	10,000/-
Laundry	30,000/-	Staff meal	1,000/-
		Uniform	1,500/-

News Stand		Telephone	
Net Sales	30,000/-	Sales	15,000/-
Cost of Sales	22,000/-	Payroll and related expense	3,500/-
Payroll and related expense	3,000/-	Other expenses	2,500/-

Marketing		Property Maintenance	
Payroll and related expense	35,000/-	Payroll and related expense	15,000/-
Other expenses	5,000/-	Other expenses	5,000/-

Other Items		Other Expenses	
Profit on sale of Assets	75,000/-	Ground Rent	40,000/-
Income Tax rate	40%	Interest	12,000/-
		Depreciation	20,000/-

(10)

Q.5.   Write short notes on **any five**:
   (a)   Reserve   (b) Deferred Revenue Expenditure   (c) Capital
   (d)   Bad debts   (e) Non-Tangible Assets   (f) Wasting Assets

(5x2=10)

Q.6.   What do you mean by Audit? Differentiate between Internal Audit and External Audit.

OR

What do you understand from 'Uniform System of Accounts'? What are the difficulties in implementing this system?

(10)

Q.7.   Differentiate between the following (**any two**):
   (a)   Income Statement and Balance Sheet
   (b)   Internal Audit and Internal Control
   (c)   Gross Profit and Net Profit
   (d)   Reserve and Revenue

(2x5=10)

Q.8.   Prepare an Income Statement according to Departmental Accounting from the following information:

Sales: `
Restaurant   5,00,000/-
Banquet   3,00,000/-
Bar   2,00,000/-

Cost of sales:
Restaurant   1,50,000/-
Banquet   60,000/-
Bar   35,000/-

Wages & Salaries:
Restaurant   80,000/-
Banquet   25,000/-
Bar   10,000/-

Repair & Maintenance:
Restaurant   20,000/-
Banquet   10,000/-
Bar   6,000/-

Gas & Electricity   20,000/-
Rent   60,000/-
Depreciation   50,000/-
Office expenses   30,000/-
Postage   10,000/-
Advertising   20,000/-
Laundry   3,000/-

Unallocated expenses are to be apportioned based on following basis:
(a)   Gas and Electricity
       (i)   Restaurant   -   40%
       (ii)   Banquet   -   40%
       (iii)   Bar   -   20%

(b)   Rent & Depreciation:
       (i)   Restaurant   -   40%
       (ii)   Banquet   -   40%
       (iii)   Bar   -   20%

(c)   All other expenses in the ratio of turnover

                                                              (10)

Q.9.   What do you mean by Financial Reporting Centres?   Explain the difference between Revenue Centers and Support Centers.

OR

Why Income statement is made? How is it different from Receipts and Payments account?

(10)

Q.10. Prepare a Room Department schedule from the Uniform Systems of Accounts:

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Sales – regular	2,10,000/-
Salaries	40,000/-
Commissions	5,000/-
Uniforms	1,000/-
Linen expenses	4,000/-
Sales – group	60,000/-
Wages	12,000/-
Payroll taxes	2,000/-
Dry cleaning	2,000/-
Other expenses	2,500/-

(10)

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