

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
**ACADEMIC YEAR – 2014-2015**

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. Prepare Balance Sheet from the balances extracted on 31<sup>st</sup> December 2010 in report form (vertical form):

Debit balances		Credit balances	
Particulars	Amount in `	Particulars	Amount in `
Cash at Bank	4,800/-	Bills payable	3,200/-
Cash in hand	1,200/-	Creditors	61,300/-
Furniture	7,500/-	Capital	3,32,300/-
Debtors	82,900/-	Debentures	40,000/-
Motor car	40,000/-	Long-term loan	10,000/-
Building	1,50,000/-		
Plant & Machinery	1,20,000/-		
Bills receivable	4,400/-		
Investments (short-term)	20,000/-		
Equipment	10,000/-		
Drawings	6,000/-		

(10)

Q.2. Explain briefly **any five**:

- |                    |                            |
|--------------------|----------------------------|
| (a) Debentures     | (b) Contingent liabilities |
| (c) Current assets | (d) Outstanding expenses   |
| (e) Fixed assets   | (f) Goodwill               |
| (g) Capital        | (h) Creditors              |

(5x2=10)

Q.3. (a) What do you understand by Auditing?  
(b) How Internal Audit is different from External Audit?

(3+7=10)

Q.4. (a) What do you mean by Uniform System of Hotel Accounts?  
(b) How it is helpful to the management?  
(c) What are the requirements to adopt this system of Accounting?

(4+3+3=10)

- Q.5. Prepare an Income Statement of Food & Beverage department from the following information under Uniform System of Hotel Accounts:

Particulars	Amount in `	Particulars	Amount in `
Food Revenue	2,36,000/-	Beverage cost	23,000/-
Cost of food sale	92,600/-	Employee benefits	20,000/-
Salaries & Wages	30,800/-	Rates & Taxes	14,000/-
China & Glassware	29,000/-	Interest paid	5,000/-
Laundry & Dry cleaning	4,000/-	Repairs	1,500/-
Operating supplies	10,000/-	Sundry expenses	1,200/-
Insurance	10,000/-	Beverage Revenue	90,000/-
Gas & Electricity	27,000/-	Publicity	6,000/-

(10)

- Q.6. What do you mean by Departmental Income Statements and Expense Statements? What are its purposes? Make a full list of such statements.

OR

What is Cash Control? Why cash control is more difficult in hotel industry, as compared to other industries?

(10)

- Q.7. Prepare Income Statement under suitable method of Departmental Accounting from the information given below:

Sales	Amount in `	Salaries & Wages	Amount in `
Restaurant	3,00,000/-	Restaurant	17,000/-
Coffee Shop	2,00,000/-	Coffee Shop	8,000/-
Bar	1,00,000/-	Bar	7,000/-
<b>Cost of Sales</b>		<b>Unallocated expenses</b>	
Restaurant	80,000/-	Office expenses	12,000/-
Coffee Shop	50,000/-	Advertisement	18,000/-
Bar	30,000/-	Fixed charges	16,000/-
		Interest	9,000/-

Note: Unallocated expenses are to be allocated among departments on the following basis:

- (a) Office expenses - apportioned equally among the departments.  
 (b) Advertisement - Restaurant 50%, Coffee shop 30%, Bar 20%  
 (c) Fixed charges - In the ratio of 2:1:1

- (d) Interest in the ratio of sales (10)

Q.8. What do you mean by Internal Control? State the objectives of Internal Control.

**OR**

- (a) Internal Control is essential. Support your answer with reasons.  
(b) Give the main requisites of Internal Control. (4+6=10)

Q.9. Distinguish between (**any two**):

- (a) Inter-firm and Intra-firm comparison.  
(b) Allocation and Apportionment.  
(c) Direct expenses and Indirect expenses.  
(d) Internal check and Internal audit. (2x5=10)

Q.10. Fill in the blanks with one or more than one word.

- (a) Cost of goods sold = opening stock + \_\_\_\_\_ less \_\_\_\_\_.  
(b) Decline in the value of intangible assets is known as \_\_\_\_\_.  
(c) Name the three Departmental Accounting methods 1. \_\_\_\_\_,  
2. \_\_\_\_\_ and 3. \_\_\_\_\_.  
(d) Internal control is based on systems, standards and policies laid by \_\_\_\_\_ (Government/Management).  
(e) Fixed charges in the business have to be paid whether there is \_\_\_\_\_.  
(f) Arrangement of assets and liability items in Balance Sheet in proper order is termed as \_\_\_\_\_.  
(g) Audit is classified into two categories 1. \_\_\_\_\_ and 2. \_\_\_\_\_.  
(h) Apportionment means \_\_\_\_\_.  
(i) Night Auditor is employed by \_\_\_\_\_ (Government/Hotel Management).  
(j) Inter-firm comparison is comparison \_\_\_\_\_. (10x1=10)

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