

ROLL No.....

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

COURSE : 2<sup>nd</sup> Semester of Post Graduate Diploma in  
Accommodation Operations & Management  
SUBJECT : Hotel Accountancy & Costing  
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. Explain the role of cash receipts and cash payment. (10)

**OR**

Define budget. Also explain budget objectives. (4+6=10)

Q.2. What do you mean by Auditing? Also explain the difference between Internal Audit and External Audit.

**OR**

Define Night Auditing. Explain Night Auditor's duties. (3+7=10)

Q.3. Explain budget limitations.

**OR**

Discuss in detail the difference between Fixed and Flexible Budget. (10)

Q.4. Write short note (**any two**):

(a) Margin of safety	(b) Contribution
(c) Break-even point	(d) Cost sheet

(2x5=10)

Q.5. What do you mean by Break-even point? Show the relationship of margin of safety with break-even point.

(4+6=10)

**OR**

Explain the element involved in the preparation of cost sheet. (10)

Q.6. A hotel has 150 rooms, out of these 3 rooms are occupied by Manager and 12 rooms are used for operational purpose. Seventy rooms are occupied by guests. Calculate Room Occupancy Percentage.

(10)

Q.7. From the following details find out:

- (a) Profit volume ratio
- (b) Break-even point (in sales)
- (c) Margin of safety

	<b>Rs.</b>
Sales	1,00,000/-
Total cost	80,000/-
Fixed cost	20,000/-
Net profit	20,000/-

(4+3+3=10)

Q.8. Following information was taken from the books of Woodland hotel for the month of April 2009:

<b>Particulars</b>	<b>Rs.</b>
Sales	7,00,000/-
Bonus	20,000/-
Opening stock	26,000/-
Closing stock	12,500/-
Purchases	2,20,000/-
Purchase return	7,000/-
Wages & Salaries	45,000/-
Provident Fund	7,000/-
Employees health insurance scheme	2,000/-
Postage and stamps	500/-
Rent	8,500/-
Maintenance cost	7,000/-
Advertising expenses	12,000/-
Travelling	4,500/-
Staff food	6,000/-

Calculate the following:

- (a) Material cost
- (b) Overheads
- (c) Gross profit
- (d) Net profit

(4x2 ½ =10)

Q.9. A hotel has 150 lettable rooms. Out of these 30 rooms are sold on double occupancy and 70 rooms are sold on single occupancy. The rooms sales totaling to Rs.46000/-. Calculate the following:

- (i) Room occupancy percentage      (ii) Average room rate  
(iii) Bed occupancy percentage      (iv) Average number of guests per room  
(4x2 ½ =10)

Q.10. Fill in the blanks:

- (a) Total number of guests in a hotel is called as \_\_\_\_\_.  
(b) Point of No loss, No gain is known as \_\_\_\_\_ point.  
(c) Indirect cost is also known as \_\_\_\_\_ cost.  
(d) Statutory audit is compulsory under \_\_\_\_\_.  
(e) Prime cost means \_\_\_\_\_.

(5x2=10)

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