

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2017-2018

COURSE : 3rd 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 is 'Uniform System of Accounting'? Explain advantages of 'Uniform System of Accounting'.

OR

Define internal control. Explain the features of internal control.

(10)

Q.2. What is income statement? Explain why income statement is prepared.

(10)

Q.3. Differentiate between the following (**any two**):

- (a) Income statement and balance sheet.
- (b) Direct expenses and indirect expenses.
- (c) Gross profit and net profit.

(2x5=10)

Q.4. Write a note on the Gross Profit Method of departmental accounting in hotels.

OR

What is cost allocation? Explain the different basis of allocation.

(10)

Q.5. What do you mean by auditing? Write the duties of a Night Auditor in a hotel.

OR

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

(10)

Q.6. Write short notes (**any five**):

- | | | |
|-------------------------|--------------|--------------------|
| (a) Non-tangible assets | (b) Bad debt | (c) Trade discount |
| (d) Amortization | (e) Reserve | (f) Creditor |

(5x2=10)

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

Particulars	Amount in Rs.	Particulars	Amount in Rs.
Sales (Regular)	1,25,000/-	Salaries	10,000/-
Commission	2,000/-	Uniforms	1,000/-
Linen Expenses	2,000/-	Sales (Group)	50,000/-
Wages	10,000/-	Payroll taxes	2,000/-
Operating Supplies	1,500/-	Contract cleaning	1,800/-
Dry cleaning	2,000/-	Fringe benefits	5,000/-
Other revenue	5,000/-	Allowances – Rooms	1,000/-
Laundry	2,000/-	Other expenses	1,500/-

(10)

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

		Amount in Rs.
Sales	Restaurant	5,00,000/-
	Banquet	3,00,000/-
	Bar	2,00,000/-
Cost of sales	Restaurant	2,00,000/-
	Banquet	1,25,000/-
	Bar	75,000/-
Wages and salaries	Restaurant	90,000/-
	Banquet	50,000/-
	Bar	30,000/-
Unallocated expenses	Gas and Electricity	30,000/-
	Advertisement	30,000/-
	Rent and Rates	70,000/-
	Office expenses	40,000/-

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

- (i) Gas and Electricity;
 - (a) Restaurant – 50%
 - (b) Banquet – 30% and
 - (c) Bar – 20%
- (ii) Rent and rates according to floor area occupied which is;
 - (a) Restaurant -50%
 - (b) Banquet – 40% and
 - (c) Bar – 10%
- (iii) All other expenses in the ration of sales.

(10)

Q.9. M/s. Tandon Company Ltd. operates a 50 room hotel in Delhi. Prepare the Income Statement of the hotel under Uniform System of hotel accounts:

Particulars		Amount in Rs.
Rooms Department	Net Sales	2,93,000/-
	Salaries	24,500/-
	Employees meal	5,000/-
	Uniform	1,400/-
	Laundry	32,000/-
	Linen	10,000/-
	Glassware	1,100/-
	Cleaning supplies	8,600/-
	Miscellaneous	5,000/-
Food & Beverage Department	Net Sales (food)	1,80,000/-
	Cost of sales (food)	54,000/-
	Salaries	10,000/-
	Uniform	1,600/-
	Staff meal	1,000/-
	Kitchen fuel	3,500/-
	Contract cleaning	5,000/-
	Expenses	2,000/-
	Beverage sales	1,00,000/-
	Cost of sales (beverage)	50,000/-
News stand	Sales	30,000/-
	Cost of sales	20,000/-
	Payroll and related expenses	5,000/-
Telephone	Sales	10,000/-
	Payroll and related expenses	5,000/-
	Other expenses	1,000/-
Marketing	Payroll	35,000/-
	Other expenses	5,000/-
Property maintenance	Payroll	10,000/-
	Other expenses	2,000/-
Cost of Fuel, Light and Heat		10,000/-
Other general expenses:		
Ground Rent		50,000/-
Interest		10,000/-
Depreciation		25,000/-
Other Items:		
Profit on sale of asset		50,000/-
Income Tax rate		40%

(10)

Q.10. Prepare a Balance Sheet from the following information:

Particulars	Amount in Rs.	Particulars	Amount in Rs.
Cash in hand	40,000/-	Capital	3,44,70,000/-
Debtors	2,30,000/-	Creditors	1,80,000/-
Land and building	4,08,80,000/-	Bills payable	50,000/-
Machinery	8,50,000/-	Loan	58,000/-
Goodwill	80,00,000/-	Debentures	95,00,000/-
Cutlery and Crockery	50,000/-	Reserves	57,92,000/-

(10)
