

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR 2013-2014

COURSE : 4<sup>th</sup> Semester of 3-year B.Sc. in H&HA  
2<sup>nd</sup> Year 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'? State advantages of 'Uniform System of Accounting'.  
(4+6=10)

OR

What is income statement? Explain reasons why income statement is prepared?  
(3+7=10)

Q.2. What do you mean by auditing? Write the duties of a Night Auditor in hotel.  
(4+6=10)

Q.3. How will you control Food & Beverage sales of a restaurant? Explain in detail.

OR

What is cash control? Why cash control is more difficult in hotel industry as compared to other industries?  
(10)

Q.4. What is cost of sales? How and why is it computed?

OR

What do you mean by Financial Reporting Centres? Explain the difference between Revenue centres and Support centres.  
(10)

Q.5. Define Internal control. Explain briefly the features of internal control.

OR

Distinguish between (any two):

- (a) Equity share and preference share
- (b) Income statement and balance sheet
- (c) Direct expenses and indirect expenses

(2x5=10)

Q.6. From the following information, prepare an income statement for Abdullah restaurant for the month ending 31<sup>st</sup> December 2012:

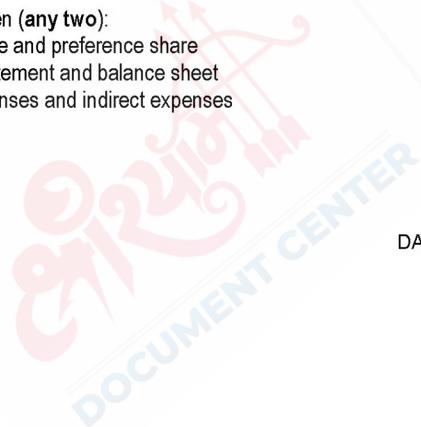
		In ₹
<b>Sales</b>	Food	3,00,000/-
	Beverage	1,80,000/-
<b>Cost of Sales</b>	30% of food sale	
	20% of beverage sale	
	Salaries & wages	35,000/-
	Employee's benefits	20,000/-
	Music & entertainment	10,000/-
	Marketing expenses	8,000/-
	Energy & utility expenses	3,000/-
	Administrative & general expenses	8,000/-
	Rent	6,000/-
	Interest	3,000/-
	Depreciation	6,000/-
	Income tax	4,500/-
	Other income	5,000/-

(10)

Q.7. From the following information, prepare a balance sheet:

Particulars	Amount in ₹	Particulars	Amount in ₹
Bills payable	20,000/-	Depreciation on furniture	500/-
Rent outstanding	1,200/-	Capital	50,000/-
Cash	2,000/-	Bills receivable	16,000/-
Creditors	42,750/-	Drawings	7,500/-
Bad debts	1,100/-	Furniture	6,200/-
Closing stock	51,700/-	Depreciation on car	3,000/-
Debtors	28,200/-	Net profit	8,050/-
		Car	15,000/-

(10)



Q.8. Prepare a Profit & Loss Account under the Net Profit Method of Departmental Accounting from the information given below:

		In ₹
<b>Sales</b>	Restaurant	5,00,000/-
	Coffee shop	4,00,000/-
	Bar	3,00,000/-
<b>Cost of Sales</b>	Restaurant	1,50,000/-
	Coffee shop	80,000/-
	Bar	50,000/-
<b>Salaries &amp; Wages</b>	Restaurant	80,000/-
	Coffee shop	60,000/-
	Bar	40,000/-
<b>Repair &amp; Maintenance</b>	Restaurant	10,000/-
	Coffee shop	8,000/-
	Bar	6,000/-
<b>Unallocated Expenses</b>	Gas & Electricity	12,000/-
	Head Office Expenses	18,000/-
	Fixed Charges	12,000/-
	Interest	10,000/-
	Advertisement & Marketing	24,000/-

NOTE: Unallocated Expenses are to be apportioned on the following basis:

1. Gas & Electricity and Advertisement & Marketing on the basis of ratio of sales.
2. Head Office Expenses and Fixed Charges equally among all departments.
3. Interest to be apportioned in the ratio of 2:2:1

(10)

Q.9. Write short notes (any five):

- (a) Cost allocation
- (b) Net profit method
- (c) Non-tangible assets
- (d) External audit
- (e) Bad debt
- (f) Discount

(5x2=10)

Q.10. Prepare an Income Statement in accordance with the format prescribed in 'Uniform System of Accounts' for Taj Hotel from the information given below:

Particulars	Amount in `	Particulars	Amount in `
<b>Sales:</b>		<b>Other expenses:</b>	
Room	18,00,000/-	Room	80,000/-
Food & Beverage	8,00,000/-	Food & Beverage	40,000/-
Telephone	2,00,000/-	Telephone	4,000/-
Other operated departments	1,80,000/-	Other operated departments	8,000/-
Rentals & other income	1,50,000/-	Administration & General	15,000/-
		Marketing	10,000/-
		Maintenance	15,000/-
		Energy cost	80,000/-
<b>Cost of sales:</b>		<b>Fixed charges:</b>	
Food & Beverage	2,50,000/-	Rent	35,000/-
Telephone	60,000/-	Property taxes	10,000/-
Other operated departments	40,000/-	Insurance	40,000/-
		Depreciation	30,000/-
		Profit on sale of assets	1,00,000/-
		Income tax	50,000/-
<b>Pay roll &amp; related expenses:</b>			
Room	1,00,000/-		
Food & Beverage	90,000/-		
Telephone	75,000/-		
Other operated departments	10,000/-		
Administrative & General	50,000/-		
Marketing	10,000/-		
Maintenance	20,000/-		

(10)

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ROLL No.....

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

COURSE : 4<sup>th</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. Distinguish between **any two** of the following:  
(a) Current assets and Current liabilities.  
(b) Equity shares and Preference shares.  
(c) Cost allocation and Cost apportionment.  
(d) Internal check and Internal audit.  
(2x5=10)
- Q.2. What do you mean by Uniform System of Accounting? Explain the advantages 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.3. What is Departmental Accounting? Discuss the various methods of departmental accounting.  
**OR**  
What do you mean by Cost Allocation? What are the difficulties in making cost allocation?  
(10)
- Q.4. What is Internal control? State the various objectives of internal control.  
**OR**  
Define Internal Control. What are the requisites of a good internal control system in a hotel?  
(10)
- Q.5. What do you mean by Audit? Discuss in detail about the internal audit as well as the statutory audit of hotels.  
(10)

- Q.6. From the following information, prepare a Departmental Profit & Loss Account of ABC Hotel for the year ended 31<sup>st</sup> March 2013:

Sales:	In Rupees
Restaurant	3,00,000/-
Bar	2,00,000/-
Coffee shop	1,00,000/-
<b>Cost of Sales:</b>	
Restaurant	1,20,000/-
Bar	80,000/-
Coffee shop	30,000/-
<b>Departmental Expenses:</b>	
Restaurant	30,000/-
Bar	10,000/-
Coffee shop	5,000/-
<b>Other Expenses:</b>	
Kitchen fuel	6,000/-
Electricity	12,000/-
Music & Band	3,000/-
Advertisement	15,000/-
General expenses	2,400/-
China & Glassware	1,800/-
Linen	3,000/-
Insurance	9,000/-
Repairs	3,600/-

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

- (a) General expenses and repairs are to be apportioned equally.  
(b) Electricity and Insurance expenses are to be apportioned in the ratio of 2:2:1.  
(c) Remaining expenses are to be apportioned in the ratio of turnover.  
(10)

Q.7. From the following information, prepare an Income Statement of ABC Hotel Ltd. in accordance with the Uniform System of Accounting for Hotels for the year ending 31<sup>st</sup> December 2013:

<b>Net Sales:</b>	<b>In Rupees</b>
Rooms	5,50,000/-
F & B	3,90,000/-
Telephone	1,00,000/-
Others	1,40,000/-
<b>Cost of Sales:</b>	
F&B	1,60,000/-
Telephone	60,000/-
Others	40,000/-
<b>Rental and Other Income :</b>	1,25,000/-
<b>Payroll and Related Expenses:</b>	
Rooms	55,000/-
F & B	39,000/-
Telephone	6,000/-
Other Departments	4,000/-
<b>Fixed Charges:</b>	
Interest	3,000/-
Depreciation	11,000/-
Rent	4,000/-
Property Tax	2,000/-
<b>Other Expenses:</b>	
Room	47,000/-
F&B	23,000/-
Telephone	4,000/-
Other department	1,000/-
<b>Income Tax</b>	40%
<b>Profit on Sale of Fixed Assets</b>	15,000/-

(15)

Q.8. Write a brief note on **any one** of the following:

- (a) Debentures (b) Deferred revenue expenditure  
(c) Retained earnings

(5)

Q.9. Prepare a Rooms Department Income Schedule under the Uniform System of Accounting for hotels from the information given below:

	<b>In Rupees</b>
<b>Sales:</b>	
Transient	2,75,500/-
Permanent	1,67,000/-
Salaries & Wages	27,800/-
Commission	16,700/-
Uniforms	11,500/-
Linen	8,800/-
Cleaning	8,700/-
Insurance	2,300/-
Employees benefits	35,500/-
Allowances (Rooms)	25,500/-
Other Revenues	34,000/-
Guest transportation	6,500/-
Other operating expenses	3,900/-

(10)

Q.10. State True or False:

- (a) Owners' equity = Assets + liabilities.  
(b) Cost of goods sold = opening stock + purchases minus closing stock.  
(c) Income statement shows financial position of a business.  
(d) Internal control checks fraudulent practices of employees.  
(e) Advance salary given to staff is a liability.  
(f) Division of duties is a type of internal control.  
(g) An internal auditor is required to submit his audit report to the management of the company.  
(h) Statutory audit is optional for a hotel.  
(i) Internal check is a method of internal control.  
(j) Major renovation expense is deferred revenue expenditure.

(10x1=10)

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ROLL No.....

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

COURSE : 4<sup>th</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 understand by Hotel Departmental Accounting? Explain any five advantages. (10)

Q.2. Write short notes on any two:

- (a) Sales mix
- (b) Business entity concept
- (c) Debentures
- (d) Current assets
- (e) Direct and indirect cost

(2x5=10)

Q.3. What do you understand by Internal Control? Explain its characteristics. (10)

Q.4. What is meant by Uniform System of Hotel Accounts? Explain its advantages. (10)

OR

Write short notes:

- (a) Gross Profit Method (b) Basis of Allocation (c) Income Statement

(10)

Q.5. Differentiate between the following (any two):

- (a) Income statement and Balance sheet
- (b) Gross profit and Net profit
- (c) Revenue and Reserves
- (d) Revenue producing centres and Non-revenue producing centres

(2x5=10)

Q.6. From the following information, prepare Income Statement under Uniform System of Hotel Accounts:

<b>Sales:</b>		<b>Cost of Sales:</b>	
Rooms	4,00,000/-	Food & Beverage	75,000/-
Food & Beverage	2,50,000/-	Telephone	25,000/-
Telephone	75,000/-	Others	15,000/-
Others	50,000/-		
<b>Pay-roll related expenses:</b>		<b>Other expenses:</b>	
Rooms	30,000/-	Rooms	50,000/-
Food & Beverages	50,000/-	Food & Beverage	60,000/-
Telephone	10,000/-	Telephone	5,000/-
Others	5,000/-	Others	7,000/-
Administrative and general expenses	5,000/-	Energy cost	5,000/-
Marketing	10,000/-	<b>Fixed charges:</b>	
Maintenance	15,000/-	Rent	40,000/-
		Property tax	20,000/-
		Insurance	50,000/-
		Depreciation	25,000/-

Income tax @ 40% p.a. on net income. (10)

Q.7. Under mentioned is the financial data of a hotel. Prepare Room Department Income Schedule (Under Uniform System of Hotel Accounts).

<b>Sales / Revenue:</b>	
Transient – Regular	5,00,000/-
Transient – Group	6,00,000/-
Permanent	7,00,000/-
Extra Revenue	50,000/-
Salary & Wages	2,00,000/-
Insurance – Incentives	50,000/-
Commission	10,000/-
Linen expenses	20,000/-
Dry cleaning	20,000/-
Allowances (Rooms)	15,000/-
Contract cleaning	75,000/-
Operating supplies	80,000/-
Laundry	20,000/-
Other expenses	70,000/-

(10)

Q.8. Prepare an Income Statement of Food & Beverage Department from the data given below:

<b>Sales:</b>		<b>Allowance:</b>	
Food	2,00,000/-	Food	5,000/-
Beverage	1,50,000/-	<b>Cost of Sales:</b>	
<b>Pay-roll related expenses:</b>		Food	50,000/-
Food – Salaries	25,000/-	Beverages	75,000/-
Beverages – Salaries	20,000/-	<b>Other expenses</b>	
Employee benefits	10,000/-	China glassware	10,000/-
Commission	5,000/-	Operating expenses	25,000/-
Band & Music	15,000/-	Licenses	20,000/-
Laundry expenses	10,000/-	Cleaning expenses	10,000/-
Kitchen fuel	25,000/-		

OR

From the information given below, prepare Departmental Income Statement of M/s. Arjun Hotel Ltd:

<b>Sales:</b>	
Restaurant	7,00,000/-
Rooms	5,00,000/-
Others	3,00,000/-
<b>Cost of Sales:</b>	
Restaurant	3,00,000/-
Rooms	1,00,000/-
Others	50,000/-
<b>Wages &amp; Salaries:</b>	
Restaurant	1,50,000/-
Rooms	1,00,000/-
Others	25,000/-
<b>Repairs &amp; Maintenance:</b>	
Restaurant	50,000/-
Rooms	25,000/-
Others	10,000/-
Gas & Electricity:	25,000/-
Rent & Taxes	25,000/-
Depreciation	15,000/-
Advertising	10,000/-
Insurance	25,000/-

Unallocated expenses are to be apportioned in the ratio of 40%, 50% and 10%.

(15)

Q.9. From the following data, prepare Balance Sheet of M/s. XYZ Co. Ltd. for the period ending 31<sup>st</sup> March 2013:

Capital	2,50,000/-	Drawings	30,000/-
Net profit	25,000/-	Creditors	20,000/-
Bank	40,000/-	Debtors	25,000/-
Building	2,00,000/-	Furniture	40,000/-
Bills payable	20,000/-	Cash	5,000/-
Closing stock	10,000/-	Bills receivable	5,000/-
Tools & equipment	20,000/-	Bad debts	1,000/-
Provision for doubtful debts	2,000/-	Bank loan	50,000/-
		Tax payable	7,000/-

(15)

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ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR 2016-2017

COURSE : 4<sup>th</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 a Rooms Schedule from the following data according to the format given by Uniform System of Accounting:

Particulars	Rs.
<b>Sales:</b>	
Transient regular	4,00,000/-
Transient groups	2,00,000/-
Salaries and Wages	70,000/-
Commission	20,000/-
Linen expense	10,000/-
Fringe benefits	5,000/-
Contract cleaning	4,000/-
Dry cleaning	3,000/-
Allowances – rooms	6,000/-
Laundry	2,500/-
Other expenses	1,500/-
Operating supplies	6,000/-

(10)

Q.2. What is auditing? Explain any ten differences between internal audit and statutory audit. (10)

Q.3. What is internal control? Explain any ten features of internal control.

OR

Explain in detail Food & Beverage sales control of a restaurant. (10)

Q.4. What is uniform system of accounting? What are the pre-requisites for introducing this system? (10)

Q.5. Explain departmental accounting. What are the various methods of finding out profit? (10)

(10)

Q.6. From the following information, prepare a statement of Income of F&B department of ABC Restaurant:

Particulars	Rs.
<b>Sales</b>	
Food	2,50,000/-
Beverage	1,50,000/-
<b>Cost of sales</b>	
	25% of food sales
	15% of beverage sales
Salaries and wages	30,000/-
Employee benefits	15,000/-
Music and entertainment	8,000/-
Marketing	5,000/-
Energy and utility	2,500/-
General expenses	8,000/-
Rent	5,000/-
Interest	2,500/-
Depreciation	6,000/-
Income tax	3,000/-

(10)

Q.7. Prepare an Income Statement according to a suitable method of departmental accounting from the following information:

Particulars	Rs.	Particulars	Rs.
<b>Sales</b>		<b>Power and fuel</b>	
Restaurant	5,00,000/-	Restaurant	20,000/-
Banquet	3,00,000/-	Banquet	10,000/-
Bar	2,00,000/-	Bar	5,000/-
<b>Cost of sales</b>		<b>Unallocated expense</b>	
Restaurant	1,50,000/-	Advertisement	30,000/-
Banquet	90,000/-	Administrative	20,000/-
Bar	60,000/-	Repairs & maintenance	10,000/-
<b>Salaries &amp; wages</b>		Upkeep and service	20,000/-
Restaurant	25,000/-	Depreciation	30,000/-
Banquet	15,000/-	Rent	5,000/-
Bar	10,000/-		

Note: The unallocated expenses are to be apportioned to various departments in the ratio of sales turnover.

(10)

Q.8. Explain in detail the advantages and limitations of departmental accounting.

OR

What is cost allocation? Explain the different basis with examples.

(10)

Q.9. Write short notes on any five:

- |                  |                   |
|------------------|-------------------|
| (a) Amortization | (b) Apportionment |
| (c) Capital      | (d) Creditor      |
| (e) Asset        | (f) Bad debts     |
| (g) Depreciation |                   |

(5x2=10)

Q.10. Prepare a Balance Sheet according to the Uniform System of Accounting:

Debit	Rs.	Credit	Rs.
Cash in hand	10,000/-	Capital stock	5,25,000/-
Cash at bank	40,000/-	Accrued expenses	7,500/-
Closing stock	17,500/-	Debentures	35,000/-
Pre-paid expenses	2,500/-	General reserve	40,000/-
Crockery and cutlery	17,500/-	Capital reserve	35,000/-
Land and building	2,50,000/-	Profit and loss a/c	70,000/-
Marketable security	1,00,000/-	Sundry creditors	40,000/-
Sundry debtors	5,000/-	Bills payable	10,000/-
Kitchen equipment	1,00,000/-		
Music and sound system	40,000/-		
Deferred revenue expenditure	20,000/-		
Furniture and fixture	50,000/-		
Investments	1,10,000/-		
<b>Total</b>	<b>7,62,500/-</b>		<b>7,62,500/-</b>

(10)

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ROLL No.....

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

COURSE : 4<sup>th</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 a Profit & Loss account under Net Profit Method of Departmental Accounting from the information given below:

Sales	Amount in Rupees
Restaurant	4,00,000/-
Coffee shop	4,00,000/-
Bar	3,00,000/-
<b>Cost of Sales</b>	
Restaurant	1,20,000/-
Coffee shop	1,40,000/-
Bar	60,000/-
<b>Salaries &amp; Wages</b>	
Restaurant	9,000/-
Coffee shop	7,000/-
Bar	4,000/-
<b>Unallocated expenses</b>	
Office expenses	8,000/-
Head office expenses	10,000/-
Advertisement expenses	18,000/-
Fixed charges	20,000/-
Interest	30,000/-

Note: Unallocated expenses are to be apportioned in the following basis:

- Office expenses and fixed charges are to be apportioned equally among all the departments.
- Head office expenses and advertisement expenses to be apportioned on the basis of sales.
- Interest to be apportioned in the ratio of 2:2:1

(15)

Q.2. Prepare the Room Department schedule from the following data according to the format given by uniform system of accounting:

Particulars	Rs.
Sales-Transient	3,00,000/-
Sales – Permanent	75,000/-
Wages and salaries	25,000/-
Allowances – Room	10,000/-
Employees benefits	7,000/-
China & glassware	7,800/-
Cleaning	560/-
Guest laundry	6,357/-
Linen, blanket, uniform	5,830/-
Guests transportation	5,632/-

(10)

Q.3. From the following information, prepare a Balance Sheet as per Uniform System of Accounts:

Creditors	14,000/-
Capital	50,000/-
Net profit	4,600/-
Bank	8,000/-
Debtors	3,000/-
Furniture	3,000/-
Land & building	20,000/-
Bills payable	8,000/-
Drawings	4,000/-
Cash	3,200/-
Bills receivables	4,000/-
Closing stock	20,000/-
Plant and machinery	11,400/-

(15)

Q.4. Explain departmental accounting. What are the various methods of finding out profit? (3+7=10)

Q.5. What is auditing? Explain the difference between internal audit and statutory audit. (3+7=10)

OR

State the duties of internal auditor of a five-star hotel.

(10)

Q.6. What is internal control? State the various objectives of internal control.  
(3+7=10)

OR

Prepare the format of F&B department income statement under the uniform system of accounting for hotels.  
(10)

Q.7. What do you mean by Uniform System of Accounting? Explain the advantages of this system.

OR

Prepare the format of balance sheet under uniform system of accounts.  
(10)

Q.8. Write short notes on any five:

- (a) Capital                      (b) Asset                      (c) Creditors  
(d) Bad debt                    (e) Bank overdraft        (f) Wasting assets  
(g) Depreciation

(5x2=10)

Q.9. From the following information, prepare an income statement of ABC Hotel Ltd. in accordance with uniform system of accounts for hotels for the year ending 31<sup>st</sup> March 2016:

	In Rupees		In Rupees
Net Sales		Fixed Charges	
Rooms	5,50,000/-	Interest	3,000/-
Food & Beverages	3,90,000/-	Depreciation	11,000/-
Telephone	1,00,000/-	Rent	4,000/-
Others	1,40,000/-	Property tax	2,000/-
Cost of Sales		Other expenses	
Food & Beverages	1,60,000/-	Rooms	47,000/-
Telephone	60,000/-	Food & Beverages	23,000/-
Others	40,000/-	Telephone	4,000/-
Pay roll related expenses		Others	1,000/-
Rooms	55,000/-	Rental & other income	1,25,000/-
Food & Beverages	39,000/-	Income Tax	40%
Telephone	6,000/-	Sale of assets	15,000/-
Others	4,000/-		

(10)