

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2019-2020

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 do you mean by Uniform System of Accounting? Explain the advantages and difficulties 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.2. Distinguish between **any two**:
(a) Current assets and current liabilities (b) General reserve and capital reserve
(c) Cost allocation and cost apportionment (d) Internal check and internal audit (2x5=10)
- Q.3. Write a brief note on the following (**any two**):
(a) Share capital (b) Deferred revenue expenditure
(c) Fixed Assets (d) Requisites of a good internal control system (2x5=10)
- Q.4. What is internal control? Explain the various objectives and advantages of internal control.
OR
What do you mean by 'audit'? Distinguish between internal audit and statutory audit. (10)
- Q.5. What is Departmental Accounting? Discuss the various methods of departmental accounting.
OR
What do you mean by Cost allocation? Give the advantages of cost allocation. (10)
- Q.6. Prepare a Rooms Department Income Schedule under the uniform system of accounting for hotels from the information given below:

SALES	In Rupees
Transient	5,50,000/-
Permanent	1,75,000/-
Salaries and wages	57,000/-
Commission	26,000/-
Uniforms	21,000/-
Linen	18,000/-
Cleaning	28,000/-
Insurance	20,000/-
Employees benefits	75,000/-
Allowances (Rooms)	25,000/-
Other revenues	75,000/-
Guest transportation	26,000/-
Other operating expenses	13,000/-

(10)

- Q.7. Prepare a Balance Sheet of Hotel Ashok as on 31st March, 2018 according to the uniform system of accounting for hotels from the balance given below:

Debit balances	Amount in Rupee	Credit balances	Amount in Rupee
Stock	80,000/-	Equity share capital	2,00,000/-
Debtors	40,000/-	Preference share capital	40,000/-
Temporary investments	80,000/-	General reserve	1,60,000/-
Cash	60,000/-	P/L Account	40,000/-
Deferred revenue expenditure	20,000/-	Debentures	2,80,000/-
Goodwill	60,000/-	Creditors	24,000/-
Equipment	1,00,000/-	Accrued expenses	4,000/-
Buildings	2,00,000/-	Income tax payable	52,000/-
Land	1,00,000/-		
Furniture	60,000/-		
TOTAL:	8,00,000/-		8,00,000/-

(10)

- Q.8. From the following information, you are required to prepare a Departmental Profit & Loss Account of ABC Hotel for the year ended 31st March 2019:

Sales	In Rupees
Restaurant	5,00,000/-
Bar	3,00,000/-
Coffee shop	2,00,000/-
Cost of Sales:	
Restaurant	1,50,000/-
Bar	1,00,000/-
Coffee shop	50,000/-
Departmental Expenses:	
Restaurant	30,000/-
Bar	20,000/-
Coffee shop	10,000/-
Other Expenses:	
Kitchen fuel	6,000/-
Electricity	12,000/-
Music & Band	3,000/-
Advertisement	1,500/-
General expenses	12,000/-
China and Glassware	18,000/-
Linen	9,000/-
Insurance	9,000/-
Repairs	36,000/-

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

- General expenses and repairs are to be apportioned equally.
- Electricity and insurance expenses are to be apportioned in the ratio of 3:2:1
- Remaining expenses are to be apportioned in the ratio of turnover.

(10)

- Q.9. From the following information, prepare an Income Statement of XYZ Hotel Ltd. in accordance with the Uniform System of Accounting for hotels for the year ending 31st December 2018:

Particulars	In Rupees
Net Sales:	
Rooms	5,00,000/-
F & B	3,00,000/-
Telephone	1,00,000/-
Others	50,000/-
Cost of Sales:	
F & B	1,20,000/-
Telephone	30,000/-
Others	10,000/-
Rental & Other Incomes	25,000/-
Payroll and related expenses:	
Rooms	5,000//
F & B	9,000/-
Telephone	6,000/-
Other Departments	4,000/-
Other expenses:	
Rooms	7,000/-
F & B	3000/-
Telephone	4,000/-
Other Departments	1,000/-
Fixed charges:	
Interest	3,000/-
Depreciation	10,000/-
Rent	4,000/-
Property tax	2,000/-
Income Tax	40%
Profit on Sale of Fixed Assets	5,000/-

(10)

- Q.10. Fill in the blanks with the most suitable answer given in the brackets:
- Net sales minus _____ = Gross profit (Net profit / Cost of sales).
 - Uniform system of accounting facilitates _____ comparison (Inter-firm / Intra firm).
 - An example of non-tangible asset is _____ (Machine / Goodwill).
 - In departmental accounting, a department means a _____ department only (Non-revenue producing departments / Revenue producing departments).
 - An internal auditor is required to submit his report to the _____ (Management / Chartered Accountant).
 - _____ is a technique of internal control (Internal check / Internal audit).
 - There is a division of work and segregation of duties in _____ (Income statement / Internal check).
 - _____ is a compulsory audit for a hotel (Statutory External Audit/ Internal Audit).
 - A statutory auditor is completely independent of the _____ of the company (Management / Auditors).
 - Income received in advance is a _____ (Asset / Liability).

(10x1=10)

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
SUBJECT : Accommodation Operations
TIME ALLOWED : 03 Hours

MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. Draw a neat layout of a medium sized laundry. List **five** equipment required in the laundry. (7+3=10)
- OR**
- Explain in detail the steps involved in the wash cycle. (10)
- Q.2. Discuss the activities that are carried out by a linen room. (10)
- OR**
- Explain the factors to be considered for purchase of linen in a hotel. (10)
- Q.3. List the principles of design applied to flower arrangement with a brief description of each. (10)
- OR**
- How will you ensure that the plant material lasts longer in flower arrangement? (10)
- Q.4. (a) What do you understand by valet service?
(b) Describe the step-by-step procedure of handling guest laundry in a hotel. (5+5=10)
- Q.5. Give the sketch of uniform for Housekeeping Supervisor (female) in a downtown hotel mentioning colour, materials, accessories and cost of uniform. (10)
- Q.6. What are the activities associated with the sewing room in a hotel? (10)
- OR**
- Discuss the factors affecting the growth of indoor plants. (10)
- Q.7. Explain the procedure to remove the following stains (**any four**):
(a) Tea stain on casement (b) Rust stain on polycotton shirt (c) Blood stain on drill apron
(d) Lipstick stain on damask napkin (e) Wax stain on terry cotton trouser (5x2=10)
- Q.8. Write short notes on **any five**:
(a) Thread count (b) Selvedge (c) Sanforisation
(d) Terrarium (e) Optical brightness (f) Bonsai (5x2=10)
- Q.9. (a) Draw laundry care symbols for the following:
(i) Bleaching (ii) Dry cleaning (iii) Do not wash
(iv) Do not tumble dry (v) Warm iron (5x1=5)
- (b) Give reasons for the following:
(i) Linen room should be located away from food production areas.
(ii) Flower stems should be cut under water. (2x2 ½ =5)
- Q.10. Fill the blanks:
(a) _____ are protective covers worn on the thumb and second finger when sewing.
(b) _____ is used to remove rust stains from cotton fabric.
(c) Hotel linen officially declared unfit for use is called _____.
(d) Leafy plant material in flower arrangement is called _____.
(e) Process used on cotton yarns to make them lustrous is called _____.
(f) Thermal insulation of blanket is measured in _____.
(g) A strong fabric with a light twill weave made from cotton or blends used for uniform is _____.
(h) The longitudinal, visibly distinct self-border, closed by the loops of weft yarn is _____.
(i) Self-service laundries are called _____.
(j) Florists foam is also known as _____. (10x1=10)

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NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA

ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
 SUBJECT : Food & Beverage Control
 TIME ALLOWED : 03 Hours

MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. A control system will not cure or prevent problem from occurring, Why? Write the objectives of F&B control. (2+8=10)
- Q.2. Write about the purchasing procedure. (10)
- OR**
- Explain the various methods of purchasing foods. (10)
- Q.3. Give the job description of the purchase manager. (10)
- Q.4. Explain the various methods of pricing of commodities. (10)
- OR**
- Write about the various stock levels followed in the stores. (10)
- Q.5. What is volume forecasting or production planning? Differentiate initial and final forecasting. (10)
- OR**
- List any **five** portion control equipment and give their uses. (5x2=10)
- Q.6. Give the format and uses of **any two**: (2x5=10)
- (a) Goods received book (b) Bin card (c) Credit note (d) Meat tag
- Q.7. What is SPS? Give the reasons for making SPS. Draw a neat format of a SPS of dressed chicken. (10)
- Q.8. Draw neat layout of a hotel store room. What are the measures we can take for maintaining the hygiene and cleanliness of the store room? (5+5=10)
- Q.9. Define billing procedure of cash and credit sales. What are the uses of cashier summary sheet? (5+5=10)
- OR**
- (a) What do you understand by Standard Portion Cost?
 (b) What are the various methods for the calculation of standard portion cost? (5+5=10)
- Q.10. Match the following: (10x1=10)
- | | |
|---------------------------|------------------------------|
| (a) Meat tag | (i) Labour cost |
| (b) Credit note | (ii) Triplicate system |
| (c) Transfer notes | (iii) Variable to sales |
| (d) KOT | (iv) Weeping wine bottles |
| (e) Paid reserve purchase | (v) Insurance premium |
| (f) Staff meals | (vi) Under pouring of drinks |
| (g) Food cost | (vii) Kitchen to BAR |
| (h) Ullage book | (viii) Dented cans |
| (i) Overhead cost | (ix) Expensive cuts of meat |
| (j) Bar fraud | (x) Lobster |

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
 SUBJECT : Food & Beverage Service Operations
 TIME ALLOWED : 03 Hours

MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. What is distillation? Draw neat diagram and briefly explain the types of distillation. (10)
- Q.2. (a) Name the founder, regions and grape varieties of champagne.
 (b) Briefly explain the traditional method of making champagne. (5+5=10)
- Q.3. What is liqueur? Explain briefly the different methods of making liqueurs.
OR
 Briefly explain the steps in making beer. (10)
- Q.4. Explain briefly how rum is made. Write **four** international brand names of rum. (6+4=10)
OR
 Explain briefly about scotch whisky production. (10)
- Q.5. Briefly answer the following (**any five**):
 (a) What is solera system?
 (b) Differentiate between lager and beer.
 (c) Name six major wine producing regions of France.
 (d) Differentiate between Blanc de blanc and Blanc de noir.
 (e) Differentiate between Premier chauffe and bonne chauffe.
 (f) Steps in tasting red wine.
 (g) Reasons why hops are added to brew. (5x2=10)
- Q.6. Draw the classification of wines on the basis of taste, colour, nature and standard.
OR
 What is fortification? Briefly explain the steps in making a port wine. (10)
- Q.7. Classify alcoholic beverages with examples. (10)
- Q.8. Briefly explain the factors affecting the final quality of wine. (10)
- Q.9. Explain in **one or two lines** the following wine terms:
 (a) Dry (b) Maceration (c) Weeping (d) Corkage (e) Doux
 (f) Ullage (g) Straight (h) Proof (i) Mash (j) Bourbon (10x1=10)
- Q.10. Fill in the blanks (**any ten**):
 (a) _____ are dried, scaly fruit of wine "Humulus Lupulus" which belongs to the nettle family.
 (b) The sediments which is formed after fermentation of wine is known as _____.
 (c) 108-gallon sherry cask is known as _____.
 (d) _____ is a sweet wine which is heated at a temperature of 49°C for four to five months which gives it a slightly caramelized taste.
 (e) _____ is a spirit made from blue agave cactus plant in Mexico.
 (f) _____ is a Japanese spirit made from rice.
 (g) _____ is a liqueur made with scotch whisky, honey and herbs.
 (h) _____ is an alcoholic distillate made from the fermented juice or sugar cane or molasses.
 (i) Exact geographical location + weather + soil + sub-soil = _____.
 (j) A brew with insufficient carbon dioxide is called _____.
 (k) Light red wines of Bordeaux are known as _____.
 (l) _____ scotch whisky is the product of one specific distillery and has not been mixed with whisky from any other distilleries. (10x1=10)

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ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
 SUBJECT : Front Office Operations
 TIME ALLOWED : 03 Hours

MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. Explain the check-out procedure in detail. (10)
- Q.2. Why does the control of cash and credit lead to better financial management?
OR
 Explain the various methods of bill settlement at the time of check-out. (10)
- Q.3. Elucidate the process of Night Audit in detail. (10)
- Q.4. Explain the primary functions of front office accounting system highlighting the different accounts and folios used.
OR
 Discuss the evolution of front office accounting from non-automated to fully-automated system. (10)
- Q.5. Write short notes on the following:
 (a) Front Office Cash Sheet (b) Establishing an End of Day (c) Guest Credit Monitoring (d) Cross Referencing (4x2 ½ =10)
- Q.6. Differentiate between the following:
 (a) Late charge and late check-out (b) Overage and shortage (c) Floor limit and house limit
 (d) PMS and GDS (e) A folio and B folio (5x2=10)
- Q.7. Elaborate how front office can ensure Guest Safety & Security?
OR
 Effective key control is the primary tool for the Guest Safety. Justify. (10)
- Q.8. Enlist the basic guidelines to be adopted for prevention of accidents in hotels.
OR
 Mention the actions to be taken by the front office in case fire breaks out at midnight on the guest floor during full occupancy in a five-star hotel. (10)
- Q.9. **A** Arrange and re-write the following sentences in the correct order:
 (i) Je m'appelle Macy, J'ai une réservation, pour trois nuits et pour deux personnes.
 (ii) De rien avec Plaisir, bon séjour !
 (iii) Bonjour Madame. Puis-je vous aider?
 (iv) Oui Madame, Ces sont vos clés, pour la chambre numero 1001.
 (v) Merci beaucoup Monsieur. (5x1=5)
- B** Define PMS. Give examples of **three** popular PMS used in the hotels globally. (2+3=5)
- Q.10. Match the following: (10x1=10)
- | | |
|-----------------------------|---------------------------------|
| (a) Delinquent account | (i) Night audit |
| (b) Supplemental transcript | (ii) Semi-permanent folio |
| (c) Zeroing out | (iii) No post status |
| (d) Incidental folio | (iv) Transient ledger |
| (e) Guest weekly bill | (v) 90 days older |
| (f) High balance | (vi) Long stay guest |
| (g) Bucket check | (vii) Check out |
| (h) Non guest folio | (viii) Non room revenue charges |
| (i) Guest ledger | (ix) Non guest account |
| (j) PIA guests | (x) Credit monitoring |

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
 SUBJECT : Food Production Operations
 TIME ALLOWED : 03 Hours

MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. Explain the salient features of Bengali cuisine, considering the major ingredients used, food habits, geographic location etc. List **five** speciality dishes from the region and describe each in two lines.

OR

Compare and contrast between Hyderabadi and Lucknow cuisine.

(10)

Q.2. Classify quantity kitchen equipment and list major equipment and explain the advantage of using multipurpose equipment in quantity cooking.

OR

Describe atleast **five** important major electrical equipment used in quantity cooking and its care and maintenance.

(10)

Q.3. (a) Define indenting. Write principles of indenting.
 (b) Prepare an indent for 200 portions and total quantity required for the following dishes:
 (i) Mutton Kolhapuri (ii) Sarson ka saag

(5+5=10)

OR

Plan a cyclic menu for high school mess - serving breakfast, lunch and dinner for 400 students. The cost per student should not exceed Rs.100/- per day.

(10)

Q.4. Define the term mithai. Give **two** examples from eight States with one-line explanation.

(2+8=10)

OR

(a) List the thickening agents used in Indian cookery.
 (b) Explain their importance in various Indian regional dishes with examples.

(5+5=10)

Q.5. Discuss briefly **any two**:

- (a) Parsi Cuisine
 (b) Chettinad Cuisine
 (c) Bohri Cuisine

(5x2=10)

Q.6. Write short notes on (**any two**):

- (a) Hospital catering (b) Off-premises catering (c) Airline catering

(2x5=10)

Q.7. Explain the following terms (**any five**):

- (a) Farsan (b) Pulusu (c) Shukto (d) Avial
 (e) Goda Masala (f) Ker sangria (g) Toddy (h) Kachri
 (i) Gojju (j) Ghee durust Karna

(5x2=10)

Q.8. Give **two** examples of following:

- (a) Muslim breakfast dish from Hyderabad (b) Meat dish from Kerala
 (c) Fish dish from West Bengal (d) Vegetable dish from Kashmir
 (e) Kebab from Lucknow

(5x2=10)

Q.9. Match the following:

- | | |
|-----------------|----------------------|
| (a) Guddi Padwa | (i) Kerala |
| (b) Onam | (ii) Hyderabad |
| (c) Kalpasi | (iii) Bengali |
| (d) Bori samosa | (iv) Maharashtra |
| (e) Gobindobhog | (v) Tamil Nadu |
| (f) Farzan | (vi) Rajasthan |
| (g) Chitranna | (vii) Andhra Pradesh |
| (h) Dodol | (viii) Goa |
| (i) Laal Maas | (ix) Karnataka |
| (j) Gonghura | (x) Kashmir |

(10x1=10)

Q.10. Fill in the blanks:

- _____ is called spice region.
- Iguru is a _____ preparation.
- Saboodana is made from _____.
- Khagina is _____ preparation.
- Indian term for dry mango powder is _____.
- Sandesh is made of _____.
- Kewra is obtained from _____.
- Sol kadi is a starter from _____.
- Samosa are called as _____ in Bengal.
- Vada curry is famous side dish for _____.

(10x1=10)

NATIONAL COUNCIL FOR HOTEL MANAGEMENT AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2019-2020

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
SUBJECT : Food Safety & Quality
TIME ALLOWED : 02 Hours

MAX. MARKS: 50

(Marks allotted to each question are given in brackets)

- Q.1. What are the causes of food spoilage? Discuss various methods of preservation. (10)
- Q.2. (a) Highlight the important features of Food Safety and Standard Act, 2006.
(b) Elaborate on Consumer Protection Act, 1986. (5+5=10)
- Q.3. Give short answers for following terms:
(a) Class I preservatives (b) Food additives
(c) Codex Alimentarius (d) Kimchi
(e) Thermophilic bacteria (5x1=5)
- Q.4. Describe the morphological characteristics of different microorganism found in food.
OR
Food industry is facing new challenges in the field of food safety. Elaborate. (5)
- Q.5. How do canned food get spoilt?
OR
With the help of microbes, discuss **two** dairy products made. (5)
- Q.6. What is food label? Enlist the features.
OR
GM foods: World looking forward to have them on store shelves. Give your views. (5)
- Q.7. What are the good hygiene practices to be followed in catering and food service?
OR
What are the steps involved in risk analysis to maintain quality in food industry? (5)
- Q.8. State True or False:
(a) Gloves are cleaner than hands so they need not be changed as often as hand wash.
(b) Botulinum toxins are produced by spore forming clostridium.
(c) Anaerobes can grow in either the presence or the absence of free oxygen.
(d) Perishable foods have lower *a_w* (water activity).
(e) Vacuum drying and freeze drying are used for heat sensitive foods. (5x1=5)
