Roll No. $\square$
Total No. of Questions : 09
BHMCT (Sem.-3)
HOTEL ACCOUNTANCY
Subject Code : BH-213
M.Code : 14537

Time : 3 Hrs.
Max. Marks : 30

## INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying ONE mark each.
2. SECTION-B contains FIVE questions carrying TWO AND A HALF marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying FIVE marks each and students have to attempt any TWO questions.

## SECTION-A

Q1 Describe the following terms briefly :
i. Current Assets
ii. Long term loan
iii. Statutory audit
iv. Audit
v. Allocation

## State True or False :

vi. Depreciation is charged on current assets as well as Fixed assets.
vii. Closing Stock is a stock held at the end of the current accounting year.
viii. Bills Receivable and Debtors are collectively called Accounts Receivable.
ix. Creditors are those people from whom the business has purchased goods on credit.
x. Food and Beverage department is a revenue centre of the business.

## SECTION-B

2. What is 'Uniform System of Accounting'? Why was it introduced?
3. What do you mean by Departmental accounting? Explain its advantages.
4. Explain Statutory audit. How does it differ from Internal Control?
5. Prepare a Balance sheet, in accordance with Uniform System of accounting :

| Bills Payable | $4000 /-$ | Creditors | $7000 /-$ |
| :--- | ---: | :--- | ---: |
| Drawings | $2000 /-$ | Capital | $25000 /-$ |
| Cash | $1600 /-$ | Net Profit | $2300 /-$ |
| Bills Receivable | $2000 /-$ | Bank | $4000 /-$ |
| Closing Stock | $10,000 /-$ | Debtors | $1500 /-$ |
| Plant | $5700 /-$ | Furniture | $1500 /-$ |
|  |  | Land | $10,000 /-$ |

6. What is Internal Control? Explain some methods of conducting Internal Control in Hotel industry.

## SECTION-C

7. Write in detail on Cost apportionment. How is it different from Cost Allocation?
8. Prepare a Departmental Schedule of Food and Beverage department as on $31^{\text {st }}$ December from the following information given below :

| Foods Sales | $6,35,000$ | Kitchen Fuel | 35,000 |
| :--- | ---: | :--- | ---: |
| Beverage Sales | $2,10,000$ | Laundry | 5,000 |
| Food Allowance | 2,500 | Music | 30,000 |
| Beverage Allowance | 2,000 | Other expenses | 3,000 |
| Food-Cost of Sales | $2,50,000$ | Cleaning expenses | 5,000 |
| Beverage-Cost of Sales | 90,000 | Employee Benefits | 25,000 |

9. Prepare an Income Statement according to Departmental Accounting from the following information :

## Sales

| Restaurant | $10,00,000 /-$ |
| :--- | :--- |
| Banquet | $6,00,000 /-$ |
| Bar | $4,00,000 /-$ |

Cost of Sales

| Restaurant | $3,00,000 /-$ |
| :--- | :--- |
| Banquet | $1,20,000 /-$ |
| Bar | $70,000 /-$ |
| Wages \& Salaries |  |
| Restaurant | $1,60,000 /-$ |
| Banquet | $50,000 /-$ |
| Bar | $20,000 /-$ |

## Repair and Maintenance

| Restaurant | $40,000 /-$ |
| :--- | :--- |
| Banquet | $20,000 /-$ |
| Bar | $12,000 /-$ |
| Gas \& Electricity | $40,000 /-$ |
| Rent | $1,20,000 /-$ |
| Depreciation | $1,00,000 /-$ |
| Office Expenses | $60,000 /-$ |
| Postage | $20,000 /-$ |
| Advertising | $40,000 /-$ |
| Laundry | $6000 /-$ |

Note : Unallocated expenses are to be apportioned based on following basis :
i. Gas and electricity are to be apportioned in the ratio of 4:4:2.
ii. Rent and depreciation are to be apportioned in the ratio of 4:4:2.
iii. All other expenses in the ratio of turnover.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

