

Roll No. 

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Total No. of Pages : 03

Total No. of Questions : 18

**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**

**Write briefly / Fill in the blanks :**

1. Define Deferred Revenue Expenses.
2. Define Amortization.
3. Define Assets.
4. Define Preference Share Capital.
5. Non tangible assets.
6. Direct Expenses.
7. Reserves and Surplus.
8. Net profit is sales \_\_\_\_\_ expenses.
9. Cost of goods sold is \_\_\_\_\_ + \_\_\_\_\_.
10. Debit balance of real accounts is \_\_\_\_\_.

**SECTION-B**

11. Explain advantages of Uniform Accounting System.
12. Define internal control.

13. Prepare a food and beverage departmental Profit & Loss A/c from the information given below.

<b>Particulars</b>		<b>Amount</b>
<b>Sales</b>	Food	3,00,000
	Beverage	2,00,000
	Others	1,00,000
<b>Cost of Sales</b>	Food	80,000
	Beverage	50,000
	Others	20,000
<b>Departmental Cost</b>		
Salaries and wages		60,000
Provident fund		6,000
Medical expenses		9,000
<b>Unapportioned Expenses</b>		
Kitchen fuel and power		5,000
Electricity		3,000
Office expenses		8,000
Telephone		2,000
Band and Music		8,000
Cleaning Material		1,000

Labour cost is to be apportioned in the ratio of sales.

14. From the following information, prepare a Balance Sheet under uniform system of accounting.

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
Loan	11,500	Furniture	6,200
Closing Stock	51,700	Depreciation on car	3,000
Debtors	28,200	Net Profit	8,000
Car	15,000	Building	10,350

15. What do you mean by auditing?

### SECTION-C

16. What is night auditing in hotels? What are duties of auditor in night auditing?
17. Prepare the income statement under uniform system of accounting with schedules and explain them briefly.
18. From the information given below, prepare Profit & Loss A/c under the net profit method of departmental Accounting:

<b>Sale</b>	Apartment department	96,000
	Meals department	64,000
	Other department	32,000
<b>Purchase</b>	Apartment department	20,000
	Meals department	10,000
	Other department	8,000
<b>Salaries &amp; Wages</b>	Apartment department	9,000
	Meals department	7,000
	Other department	4,000
<b>Unallocated Expenses</b>	General expenses	3,000
	Advertisement	3,000
	Interest	6,000
	Repair	1,000
	Rent	900

Unallocated expenses are to be apportioned on the following basis :

- a) General expenses and rent to be apportioned equally among all departments.
- b) Advertisement and interest expenses to be apportioned on the basis of sales.
- c) Repair to be apportioned in the ratio of 3:1:1.

**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.**