Roll No. Total No. of Pages: 02

Total No. of Questions: 09

B.Sc.(HMCT) (2013 to 2015 Batch) (Sem.-5)

HOTEL ACCOUNTANCY Subject Code: BSHM-507

Paper ID : [C1162]

Time: 3 Hrs. Max. Marks: 60

INSTRUCTIONS TO CANDIDATES:

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

SECTION-A

1. Write short notes:

- a) Gross Profit
- b) Indirect Expenses
- c) Trial Balance
- d) Statutory Audit
- e) Apportionment of Expenses
- f) Position Statement
- g) Outstanding Expenses
- h) Food and Beverage Department
- i) Night Auditor
- i) Internal check

SECTION-B

2. Do you think there is any necessity on Internal Audit over and above External Audit in case of a hotel? Explain.

1 | M-70458 (S2)-988

- 3. Define Apportionment of Expenses and its requirement. Discuss the basis of apportionment that the management can decide in case of the following expenses:
 - a) Rent
 - b) Insurance
 - c) Interest
- 4. Calculate Cost of goods sold and Gross Profit from the following data:

	Rs.		Rs.
Opening Stock	50,000	Closing Stock	40,000
Net Purchases	30,000	Net Sales	1,00,000
Direct Expenses	10,000		

- 5. Prepare the format of Food and Beverage Schedule as per Uniform system of accounting.
- 6. What is a Trial Balance? Explain its significance in accounting.

SECTION-C

- 7. Explain the concept of Uniform System of Accounting. State the advantages of introducing it within an organization along with a format of a Balance sheet as per Uniform system of accounting.
- 8. Use a suitable method of Departmental Accounting to prepare a Trading and Profit and Loss Account from the following information:

	Rs.		Rs.
Cost of Sales		Unapportioned expenses	
Restaurant	150000	Administrative	4000
Bar	75000	Repair	3000
		Linen	2000
<u>Sales</u>		Uniforms	10,000
Restaurant	450000		
Bar	125000		
<u>Salaries</u>			
Retaurant	15000		
Bar	5000		
Power & Fuel			
Restaurant	5000		
Bar	2500		

Note: Allocate the un-apportioned expenses in the Ratio of Sales.

9. What is Final Accounts? Explain how to make the Trading account, Profit and loss Account and a Balance Sheet along with their suitable formats.

2 | M-70458 (S2)-988