

Total No. of Pages : 03

Total No. of Questions : 09

B.Sc. (Catering and Culinary Arts) (2015 & Onwards) (Sem.5)

HOSPITALITY ACCOUNTANCY

Subject Code : BSCCA-505

M.Code : 74742

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. **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

Q1 Write short notes on :

- i. Statutory Audit
- ii. Allocation of Expenses
- iii. Capital
- iv. Posting
- v. Fixed Assets
- vi. Balance Sheet
- vii. Outstanding Expenses
- viii. Creditor
- ix. Cash Book
- x. Depreciation

SECTION-B

2. Prepare Triple Column Cash Book with the following transactions :

| 2017 | | Rs. |
|--------|-------------------------------------|--------|
| Jan-01 | Cash in hand | 70,000 |
| Jan-01 | Cash at bank | 97000 |
| Jan-05 | Sold goods | 39000 |
| Jan-09 | Paid by cheque for direct purchases | 8500 |
| Jan-17 | Paid cash wages | 1200 |
| Jan-26 | Received cheque from M/s Raj Ltd. | 10000 |
| Jan-28 | Deposited the above cheque in Bank | |
| Jan-29 | Paid advance rent | 30,000 |

3. What do you mean by internal control? What are its objectives in a hotel? Mention different types of control.
4. Draw a Journal as per Double Entry System :

| March | | Rs. |
|-------|---------------------------------------|----------|
| 2 | Cash brought into Business as capital | 4,00,000 |
| 3 | Opened Bank Account | 3,00,000 |
| 6 | Paid Rent | 40,000 |
| 8 | Purchased goods on credit from G | 30,000 |
| 9 | Paid salary by cheque | 20,000 |

5. How and why is Trading Account Prepared?
6. Why is Trial Balance drawn at the end of the year? Is it a conclusive proof of the accuracy of the books of accounts?

SECTION-C

7. Explain what is meant by Departmental accounting. What conditions must be satisfied to introduce departmental accounting.
8. Draw a Food & Beverage Department Income Statement as per Uniform System of Accounting for Hotels, with the help of following information :

| | (Rs.) | | (Rs.) |
|------------------------|----------|-------------------|--------|
| Foods Sales | 8,25,000 | Kitchen Fuel | 40,000 |
| Beverage Sales | 4,00,000 | Laundry | 5,000 |
| Food Allowance | 1,500 | Music | 30,000 |
| Beverage Allowance | 1,000 | Other expenses | 3,300 |
| Food-Cost of Sales | 3,80,000 | Cleaning expenses | 5,000 |
| Beverage-Cost of Sales | 1,00,000 | Employee Benefits | 20,000 |
| Salaries | 1,80,000 | | |

9. Prepare Final accounts with the help of following closing balances extracted from the ledger on 31st March 2017, and the following additional information :

| Particulars | Debit (Rs.) | Credit (Rs.) |
|-------------------------------------|-------------|--------------|
| Capital | | 5,00,000 |
| Drawings | 10,000 | |
| Purchases and Sales | 80,000 | 3,00,000 |
| Sales Returns and Purchases Returns | 2,000 | 7,000 |
| Opening Stock | 16000 | |
| Wages | 3,000 | |
| Land and Building | 2,00,000 | |
| Freight and Carriage | 4,000 | |
| Trade Expenses | 5,000 | |
| Advertisement | 20,000 | |
| Interest | | 8,000 |
| Debtors and creditors | 15,000 | 20,000 |
| Bank overdraft | | 25,000 |
| Cash in Hand | 2,60,000 | |
| Salaries | 45,000 | |
| Furniture and Fixtures | 2,00,000 | |
| | 8,60,000 | 8,60,000 |

Additional Information :

- Closing Stock on 31st March is 18,000/-
- Charge Depreciation on Land & Building and Furniture & Fixture @ 10%
- Outstanding Salary

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.