

Roll No.

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Total No. of Pages : 04

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 **2½** (Two and 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**1. Write short notes on :**

- a) Non tangible assets
- b) Trade Discount
- c) Bad Debts
- d) Capital
- e) Amortisation
- f) Reserves
- g) Sundry creditors
- h) External Control
- i) Balance Sheet
- j) Direct Expenses

SECTION-B

2. Differentiate between Income statement and balance sheet?
3. Prepare an income statement of food & beverage department under uniform system of accounting from the information given below :

	Amount		Amount
Food Sale	12,55,000	Kitchen fuel	1,32,000
Beverage Sales	3,25,000	Laundry	25,000
Food allowance	5,000	Music	65,000
Beverage allowance	3,000	Other expenses	6,300
Cost of sale - Food	4,80,000	Cleaning expenses	14,000
Cost of sale - Beverage	1,75,000	Employee benefits	25,000
Salaries	1,25,000		

4. What do you mean by Financial Reporting Centre's?
5. From the following information prepare a Balance Sheet under uniform system of accounting.

Cash in hand	40,000	Capital	3,44,70,000
Debtors	2,30,000	Creditors	1,80,000
Land & Building	4,08,80,000	Bills Payable	50,000
Machinery	8,50,000	Loan	58,000
Goodwill	80,00,000	Debentures	95,00,000
Crockery & Cutlery	50,000	Reserves	57,92,000

6. What is cost allocation?

SECTION-C

7. What is uniform system of accounting? Explain advantages of uniform system of accounting?
8. Prepare an income statement according to departmental accounting from the following information :

Sales

Restaurant	5,00,000
Banquet	3,00,000
Bar	2,00,000

Cost of Sales

Restaurant	2,00,000
Banquet	1,25,000
Bar	75,000

Wages and Salaries

Restaurant	90,000
Banquet	50,000
Bar	30,000

Unallocated Expenses

Gas and electricity	30,000
Advertisement	30,000
Rent & Taxes	70,000
Office expenses	40,000

Note : Unallocated expenses are to be apportioned among departments on the following basis :

- a) Gas and electricity
 - i) Restaurant 50%
 - ii) Banquet 30%
 - iii) Bar 20%
- b) Rent and rates according to floor area occupied which is :
 - i) Restaurant 50%
 - ii) Banquet 40%
 - iii) Bar 10%
- c) All expenses in the ratio of sales.

9. From the following trial balance prepare statement of income with schedule and balance sheet under uniform system of accounting :

Particulars	Amount	Particulars	Amount
Cost of Sales: Food	2,50,000.00	Sale Food	6,30,000.00
: Beverages	68,000.00	Beverages	2,81,000.00
Salary & wages	2,45,000.00	Sundry Creditors	1,45,000.00
Employees Benefits	40,000.00	Debentures	1,86,000.00

Direct operational expenses	45,000.00	Salary Payable	6,000.00
Music & Entertainment	2,000.00	Income tax Payable	8,000.00
Advertising & Marketing	20,000.00	Long term loan	20,000.00
Energy & Utility	28,000.00	Bills Payable	50,000.00
Administrative Expenses	29,000.00	Fixed Deposits	2,80,000.00
Repair & Maintenance	13,000.00	Capital	2,47,000.00
Interest	95,000.00	General Reserve	60,000.00
Income Tax	23,000.00		
Cash in hand	15,000.00		
Sundry Debtors	1,08,000.00		
Closing Stock	15,000.00		
Prepaid Salary	12,000.00		
Land	5,00,000.00		
Building	60,000.00		
Furniture & Equipment	2,50,000.00		
Cutlery & Crockery	95,000.00		
	19,13,000.00		19,13,000.00

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.