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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 31st 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 :

- Gas and electricity are to be apportioned in the ratio of 4:4:2.
- Rent and depreciation are to be apportioned in the ratio of 4:4:2.
- 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.