

Roll No.

Total No. of Pages : 02

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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 :

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

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
- j) 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.

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