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BHMCT (Sem.-3)
HOTEL ACCOUNTANCY
Subject Code : BH-213
Paper ID : [C0325]

Time : 3 Hrs.

Max. Marks : 30

INSTRUCTION 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 has 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 Write short notes on :

- (i) Bad debt
- (ii) Deferred Revenue Expenditure
- (iii) Creditor
- (iv) Current Assets
- (v) Departmental Accounting
- (vi) Current Liabilities
- (vii) Amortization
- (viii) Asset
- (ix) Depreciation
- (x) Apportionment

SECTION-B

O2 What is cash control?

Q3 What do you mean by auditing?

Q4 Define internal control. Explain the features of internal control.

Q5 From the following information prepare a Balance Sheet under uniform system of accounting.

Creditors	7,000	Bills Payable	4,000
Capital	25,000	Drawings	2,000
Net Profit	2,300	Cash	1600
Bank	4,000	Bills Receivable	2000
Debtors	1,500	Closing Stock	10,000
Furniture	1,500	Plant	5,700
Land	10,000		

Q6 What do you mean by departmental Accounting?

SECTION-C

Q7 From the following trial balance prepare statement of income with schedule and balance sheet under uniform system of accounting.

Particulars	Amount	Particulars Sale	Amount
Cost of Sales : Food	2,50,000.00	Sales : 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

Q8 What is night auditing in hotels? What are duties of auditor in night auditing?

Q9 From the information given below, prepare Profit & Loss A/c under the net profit method of departmental Accounting :

Sale	Apartment department	96,000
	Meals department	64,000
	Other department	32,000
Purchase	Apartment department	20,000
	Meals department	10,000
	Other department	8,000
Salaries & Wages	Apartment department	9,000
	Meals department	7,000
	Other department	4,000
Unallocated Expenses	General expenses	3,000
	Advertisement	2,000
	Interest	6,000
	Repair	1,000
	Rent	900

Unallocated expenses are to be apportioned on the following basis

- (i) General expenses and rent to be apportioned equally among all departments
- (ii) Advertisement and interest expenses to be apportioned on the basis of sales
- (iii) Repair to be apportioned in the ratio of 3:1:1.