

Roll No.

Total No. of Pages : 05

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BHMCT (Sem.-3)
HOTEL ACCOUNTANCY

Subject Code : BH-213

M.Code : 14537

Date of Exmination: 23-12-22

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 :

- a) Internal Control
- b) Cost Allocation and Cost Apportionment
- c) Requisites of a good internal control system
- d) Differentiation between Gross Profit and Net Profit
- e) Revenue Producing Centres and Non- Revenue Producing Centres
- f) Limitations of Departmental Accounting
- g) Differentiate between Internal Audit and Statutory Audit
- h) Differentiate between amortization and depreciation
- i) Briefly explain various basis of apportionment of expenses.
- j) List and briefly explain the contents of the Income Statement.

SECTION-B

2. Write notes on the following:
 - a) Statutory Audit
 - b) Basis of Allocation of Expenses
 - c) Income Statement
3. State the duties of an internal auditor of a five-star hotel.
4. Prepare the format for Income Statement and Balance Sheet used under Uniform System of Accounting.
5. What are the characteristics and requisites of internal control.
6. Write a short note on Visitor's Tabular Ledger (VTL).

SECTION-C

7. The following are the balances from the ledger of Sagarika Hotel, on 31st Dec. 1999:

	Rs.
Share Capital	56,865
Freehold Premises	46,800
Furniture and Fittings	8,934
Glass and China	1,101
Linen	840
Cutlery and Plate	390
Rates, Taxes and Insurances	1,713
Salaries	2,400
Wages	4,305

Stock on 1.1.1999 :

Wines	1,239
Spirits	378
Beer	165
Minerals	147
Cigars and Cigarettes	114
Sundry provision and Stores	183
Coal	150

Purchases

Meat Rs. 3,627;

Fish and Poultry	3,960
Sundry Provisions and Stores	5,220
Wines	1,881
Spirits	2,190
Beers	1,152
Minerals	1,000
Cigars and Cigarettes	240
Laundry	951
Coal and Gas	2,160
Electric Light	1,128
General Expenses	1,710

Sales :

Wines	3,870
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Spirits	4,335
Beer	1,863
Minerals	2,160
Cigars and Cigarettes	390

Charges :

Meals	23,829
Rooms	9,375
Fires in bed-rooms	582
Washing charges	219

Repairs, Renewals and Deprecations :

Premises	348
Furniture and Fittings	660
Glass and China	609
Linen	390
Cutlery and Plate	207

Cash Book – Debit Balances :

Visitors Account	1,254
Sundry Creditors	2,575

Prepare Final Account for the year ended 31st Dec. 1999 Stock on 3.12.1999: Wines Rs. 1,197; Spirits Rs. 333; Beers Rs. 174; Minerals Rs. 357; Cigars and Cigarettes Rs. 69; Sundry Provisions and Stores Rs. 141; Coal Rs. 99.

8. What do you mean by Uniform System of Hotel Accounting? State its advantages and limitations.

9. From the following particulars, prepare departmental trading accounts and general profit and loss account for the year ending 31st March. 2012:

	Department-X Rs.	Department-Y Rs.
Opening stock (at cost)	40,000	24,000
Purchases	1,84,000	1,36,000
Carriage in wad	4,000	4,000
Wages	24,000	16,000
Sales	2,80,000	2,24,000
Purchased goods transferred :		
By Dept. Y to Dept. X	20,000	-
By Dept. X to Dept. Y	-	16,000
Finished goods transferred :		
By Dept. Y to Dept. X	70,000	-
By Dept. X to Dept. Y	-	80,000
Return of finished goods :		
By Dept. Y to Dept. X	20,000	-
By Dept. X to Dept. Y	-	14,000
Closing stock : Purchased goods	9,000	12,000
Finished goods	48,000	28,000

Purchased goods have been transferred mutually at their respective departmental purchase cost and finished goods at departmental market price and that 20% of the closing finished stock with each department represents finished goods received from the other department.

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.