

ROLL No. _____

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA

TERM END EXAMINATIONS – 2011

SEMESTER/COURSE : 4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Accommodation Operations
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. Using a format explain the procedure that is carried out for linen stock taking.
OR
Draw a neat layout of the linen room and also explain the activities that are carried out in the linen room. (10)
- Q.2. Discuss in detail the laundry operation flow chart with special reference to the wash cycle.
OR
List **ten** most common laundry problems. Illustrate causes and solutions for them. (10)
- Q.3. Explain in detail the various equipment and materials used in flower arrangement.
OR
List the principles of design as applied to flower arrangement with a brief explanation of each. (10)
- Q.4. How will you diagnose indoor plant problems? Elaborate.
OR
What all activities are carried out in sewing room of a star category hotel? Enlist **ten** small tools found in a well set sewing room. (10)
- Q.5. (a) Give the sketch of the uniform of a Front Office Assistant (female) in a deluxe hotel in India following heritage theme.
(b) Mention the colour, materials, accessories and cost. (5+5=10)

Q.6. Define the following (**any five**):

- (a) Linen chute (b) Shams (c) TPI (d) Oasis
(e) Mercerization (f) Grey goods

(5x2=10)

Q.7. On the floor plan of a laundry room for a 300 room 5-star hotel show:

- (a) The placement of equipment with labeling
(b) The traffic lanes (in dotted lines)

(5+5=10)

Q.8. What factors should the executive housekeeper consider while purchasing linen? Draw the format of room linen control form.

(10)

Q.9. Write the step-by-step procedure of removing the following stains:

- (a) Ball point ink on bed sheet
(b) Chewing gum on carpet
(c) Candle wax on white table cloth
(d) Lipstick on coloured napkins
(e) Tea on tea cosy

(5x2=10)

Q.10. Fill in the blanks:

- (a) In _____ style of flower arrangement only flowers and leaves are used.
(b) Transparent globe containing growing plants is called _____.
(c) The Japanese term for Pin holder is _____.
(d) Soap film is also referred as _____.
(e) _____ is a blended fabric from combed fibres of polyester and cotton (50:50), it is a preferred fabric for bed sheets.
(f) Openings in washing machine through which detergent can be poured is called _____.
(g) _____ chemicals are added to the wash cycle to prevent the growth of bacteria and fungus on linen.
(h) The sheets which have minor imperfections are called _____.
(i) A flower scissor with a spring in between the blades is called _____.
(j) _____ is a floating oriental flower arrangement.

(10x1=10)

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2011-2012

COURSE : 3rd/4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Food & Beverage Controls
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. Define control. Explain the objectives of control.
OR
What are the phases of control? What is the significance of 'control after the event'?
(3+7=10)
- Q.2. What are the objectives of purchasing control? List the various sources of suppliers for F&B supplies.
OR
Explain the various methods of purchasing followed by hotel.
(10)
- Q.3. Describe the procedure of purchasing from the initialization stage to the receiving stage.
(10)
- Q.4. Describe in detail the process of receiving goods and narrate an incident where there is fraud taking place.
OR
How do you select suppliers for a hotel and how are they rated for their performance?
(10)
- Q.5. What is the importance of standard recipe? Prepare a standard recipe format for a dish.
(10)
- Q.6. What is re-ordering level? Explain how you calculate re-ordering level using a simple example.
(10)

Q.7. Write short notes on **any two**:

- (a) Blind receiving
- (b) Perpetual inventory
- (c) RST (Rate of Stock Turnover)

(2x5=10)

Q.8. Draw neat formats of **any two** of the following and explain its uses.

- (a) Credit note
- (b) Meat tag
- (c) Purchase order

(2x5=10)

Q.9. Write **a line or two** on the following:

- (a) Goods direct
- (b) E.O.Q.
- (c) Returnable container
- (d) Buffer stock
- (e) Lead time

(5x2=10)

Q.10. Fill in the blanks:

- (a) The formula for calculating ROL is _____.
- (b) The formula for calculating food cost is _____.
- (c) The formula for calculating rate of stock turnover is _____.
- (d) The formula for calculating after wage profit is _____.
- (e) The formula for calculating net profit is _____.
- (f) A clear description of an item to be purchased is called _____.
- (g) The system of issuing the last received items first is denoted in the acronym _____.
- (h) Staff meals is _____ cost to the organization.
- (i) Insurance premium paid for equipment is _____ cost to the organization.
- (j) Transfer of raw material within the kitchen departments of hotel is written as _____.

(10x=10)

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2011-2012

COURSE : 3rd/4thSemester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Food & Beverage Service Operations
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. Classify Alcoholic beverages with the help of a chart.

OR

Classify the wine regions of France. Give suitable examples from each region.

(10)

Q.2. Explain the production of beer with the help of a flow chart. Give **five** international beer brands.

(8+2=10)

Q.3. Describe Methode Champenoise.

(10)

OR

(a) Explain the production of Cognac.

(b) Highlight the label language associated with cognac.

(5+5=10)

Q.4. Explain in detail the production of Rum.

(10)

Q.5. Write short notes on:

(a) Dispense Bar

(b) Storage of wines

(5+5=10)

OR

Define Liqueurs. Mention the methods used for the production of Liqueurs. Give **two** examples of Herb flavoured, Coffee flavoured, Coconut flavoured, orange flavoured and Cream based liqueurs.

(10)

Q.6. Give differences between the following:

(a) Scotch and Irish Whisky

(b) Fino & Oloroso

(c) Gay Lussac and British Proof

(d) Aperitifs and Digestifs

(4x2 ½ =10)

Q.7. Enlist the step wise service procedure for Chateau Latour.

OR

Design a **five** course French classical menu and suggest an appropriate wine with each course.

(10)

Q.8. Give **one word** for the following:

- (a) Intensively sweet wine made from frozen grapes in Germany.
- (b) Fortified wine from Portugal.
- (c) The scale which determines that 100 degree proof = 57.1% alcohol.
- (d) White wine made from white grapes.
- (e) Sweet, deep brown Madeira, served as Dessert wine.
- (f) White grape used for the production of Champagne.
- (g) Unfermented Grape juice.
- (h) Traditional riddling of bottles in making of champagne.
- (i) Almond flavoured syrup.
- (j) The superior wine law of Germany.

(10x1=10)

Q.9. Match the following:

- | | |
|--------------------------|----------------|
| (a) Organic Wines | (i) Brut |
| (b) Alembic | (ii) Cognac |
| (c) Vodka | (iii) Italy |
| (d) J&B | (iv) Greece |
| (e) Jack Daniels | (v) Herbs |
| (f) Very dry | (vi) Congeners |
| (g) Grappa | (vii) Green |
| (h) Ouzo | (viii) Whisky |
| (i) Benedictine | (ix) Sour Mash |
| (j) Grand Fine Champagne | (x) Coffey |

(10x1=10)

Q.10. Fill in the blanks:

- (a) As Spumante is to Italy, _____ is to Germany.
- (b) Fortified wines are strengthened by addition of _____.
- (c) _____ is a heated chamber for maturing wines.
- (d) _____ imparts characteristic bitter flavour to beer.
- (e) _____ agent is used for clarification of alcoholic beverages.
- (f) Liqueur de _____ is the solution of yeast, sugar and old base wine.
- (g) _____ is a Japanese spirit made from rice.
- (h) Service temperature for Champagne is _____.
- (i) Traditionally, _____ glass is used for the service of Sherry.
- (j) Botanical name for Noble Rot is _____.

(10x1=10)

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2011-2012

COURSE : 3rd/4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Food Production Operations
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. List **ten** Indian rotis one from each region with brief description.
OR
List **ten** Indian kebabs and give brief description of each. (10)
- Q.2. List the salient features of Chettinad cuisine. Give **five** dishes from the same cuisine.
OR
List the salient features of Punjabi cuisine. Give **five** dishes from the same cuisine. (7+3=10)
- Q.3. Plan a cyclic menu for an industrial canteen for breakfast and lunch which serves for 1000 employees. The cost per person is ` 45/- for breakfast and lunch.
OR
List and justify the large and small equipment required for the industrial canteen which serves for 1000 employees for breakfast, lunch and dinner. (10)
- Q.4. Compare and contrast between Awadhi and Hyderabadi cuisine. (10)
- Q.5. Explain the practical difficulties while indenting for volume feeding.
OR
Care and maintenance of deep freezer. (10)
- Q.6. (a) Discuss the functions of railway catering.
(b) Explain off premises catering. (5+5=10)

Q.7. Write short notes on **any two**:

- (a) Mobile catering
- (b) Portion control
- (c) Hospital catering
- (d) Bohri community

(2x5=10)

Q.8. Describe the following terms in **one or two** lines:

- (a) Girda (b) Lazzat-E-Taam (c) Galavat
- (d) Zamin Doz (e) Murgh mussalam (f) Sorpotel
- (g) Pesarattu (h) Gille firadous (i) Payesh
- (j) Idly

(10x1=10)

Q.9. Match the following:

- | | |
|-------------------|---------------------|
| (a) Gustaba | (i) Bengal |
| (b) Hopper | (ii) Kashmiri |
| (c) Panch Phoron | (iii) Hyderabad |
| (d) Makki ka roti | (iv) Andhra Pradesh |
| (e) Goda masala | (v) Gujarat |
| (f) Shikampuri | (vi) Kerala |
| (g) Kaja | (vii) Maharashtra |
| (h) Kakra | (viii) Rajastani |
| (i) Churma ladoo | (ix) Goan |
| (j) Sannas | (x) Punjabi |
| | (xi) Tamil Nadu |

(10x1=10)

Q.10. **A** State True or False:

- (i) Noon chai is a tea preparation with seasoning of salt.
- (ii) Reshmi kebab is prepared with chicken.
- (iii) Peethla pulusu is a crab preparation from Andhra.
- (iv) Dokala is a fermented, steamed besan batter from Rajasthan.
- (v) Maa dal is dal preparation from Gujarat.

B Fill in the blanks:

- (i) _____ is a dish prepared from pounded wheat, spices and mutton.
- (ii) Gujarati snacks are known as _____.
- (iii) Gongura is a leafy vegetable from _____ cuisine.
- (iv) Sweet made with egg, khova and desi ghee is called _____.
- (v) _____ is a dish prepared from boiled egg covered with minced meat.

(5+5=10)

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2011-2012

COURSE : 3rd/4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Food Safety & Quality
TIME ALLOWED : 02 Hours MAX. MARKS: 50

(Marks allotted to each question are given in brackets)

- Q.1. FSSAI is an organization for formulating rules and regulation for food sector. Discuss its objectives. (10)
- Q.2. Elaborate upon the various food borne infections that a human being is exposed to. (10)
- Q.3. Write full forms of the following abbreviations (**any five**):
(a) PFA (b) MMPO (c) VOCO (d) HACCP (e) FPO (f) BIS (g) ISO
(5x1=5)
- Q.4. Write short notes on **any two**:
(a) Food additives (b) Food adulteration
(c) 3E's of food safety (d) Beneficial role of micro organism
(2x2 ½ =5)
- Q.5. Write the benefits of HACCP to the society.
OR
Discuss the factors affecting growth of micro-organisms. (5)
- Q.6. List and briefly describe the various disinfectants used in hotel industry.
OR
Total Quality Management is essential in any commercial food sector. (5)
- Q.7. Explain Genetically Modified foods and BSE disease. (5)
- Q.8. Milk and milk products are most perishable food items. Discuss the spoilage and prevention of these products. (5)

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NATIONAL COUNCIL FOR HOTEL MANAGEMENT
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TERM END EXAMINATIONS – 2011

SEMESTER/COURSE : 4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Front Office Operations
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. All the efforts of hotel operations can become meaningless if guest faces problems at departure and settlement process. Justify this statement on the basis of the concept called "Account Integrity".

OR

Express check-out is an excellent way to ensure guest convenience as well as efficient settlement process. How? Describe point wise.

(10)

Q.2. List atleast **five** types of accounts that come under city ledger other than the non-guest accounts. What common difficulties a hotel faces in collecting city ledger accounts?

(5+5=10)

Q.3. Write short notes on (**any five**):

- | | |
|-----------------------------|----------------------|
| (a) Late charge | (b) Charge privilege |
| (c) Zero out | (d) Trial balance |
| (e) End of day | (f) Audit trail |
| (g) Self check out terminal | (h) Control folio |
| (i) Pick-up error | (j) Transfer voucher |

(5x2=10)

Q.4. Differentiate between (**any two**):

- Guest folio and master folio.
- Net outstanding balance and net cash receipt.
- Account correction and allowance.
- Shortage and Due back.

(2x5=10)

Q.5. Explain the reasons and circumstances that result in (**any two**):

- (a) Hotel asking the guest for partial pre-payment.
- (b) Hotel classifying a guest as 'no post status'.
- (c) A corporate customer asking for a split folio.
- (d) A hotel categorizing an account as delinquent.

(2x5=10)

Q.6. Give a step-by-step procedure for allotting and operating a safety locker in the hotel.

OR

What safety measures need to be adopted for prevention of deaths due to fire and drowning inside the premises of a hotel.

(10)

Q.7. "Night Audit can prevent revenue loss due to frauds and corrupt practices by employees". List atleast **five** common accounting and billing frauds and explain how night audit can stop them from occurring.

(10)

Q.8. Draw a neat format/diagram of **any two**:

- (a) Express check-out form
- (b) Correction voucher
- (c) Front office cash-sheet
- (d) Visitor's paid out

(2x5=10)

Q.9. Late check-out and late charges are two of the most common problems during check-out and settlement. Describe why these two happen and how a hotel can control them?

(5+5=10)

Q.10. Translate the following in French:

- (a) Hello, Sir!
- (b) Thank you
- (c) Good bye, Madam!
- (d) Good evening
- (e) One
- (f) Friday
- (g) Alright
- (h) August
- (i) I live in Paris
- (j) See you tomorrow

(10x1=10)

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR – 2013-2014

COURSE : 3rd Semester of 3-year B.Sc. in H&HA
SUBJECT : Hotel Accountancy
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. What is Departmental accounting? Explain in detail its advantages and limitations.

OR

What is cost allocation? Explain the different basis of allocation with examples. (10)

Q.2. What is Uniform System of Accounting? Explain the difficulties in implementing this system. (5+5=10)

Q.3. Differentiate between the following (**any two**):
(a) Income statement and Balance sheet
(b) Gross profit and Net profit
(c) Reserve and Revenue
(d) Bills receivable and Accounts receivable
(e) Current assets and Current liabilities (2x5=10)

Q.4. Write short notes on **any five**:
(a) Amortization (b) Asset
(c) Apportionment (d) Bad debt
(e) Capital (f) Depreciation
(g) Creditor (5x1=5)

Q.5. What do you mean by auditing? What are the advantages and limitations of auditing?
OR
What do you understand by internal audit? How is it different from external audit? (10)

Q.6. From the following information of a hotel, you are required to prepare the Income Statement under the Uniform System of Accounting:

	Amount in `		Amount in `
Room		Food & Beverage	
Net sales	7,00,000/-	Net Sales	5,00,000/-
Payroll and related expenses	1,00,000/-	Cost of sales	1,60,000/-
Other expenses	60,000/-	Payroll and related expenses	20,000/-
		Other expenses	3,000/-
Other operated departments:		Telephone:	
Net sales	60,000/-	Sales	30,000/-
Cost of sales	40,000/-	Payroll and related expenses	7,000/-
Payroll and related expenses	6,000/-	Other expenses	5,000/-
Other expenses	3,000/-		
Marketing:		Property maintenance:	
Payroll and related expenses	70,000/-	Payroll and related expenses	30,000/-
Other expenses	10,000/-	Other expenses	10,000/-
Other items:		Fixed expenses:	
Profit on sale of assets	75,000/-	Ground rent	80,000/-
Income tax rate	40%	Interest	20,000/-
		Depreciation	40,000/-

(15)

Q.7. Prepare an Income statement of Food & Beverage department from the information given below:

	Amount in `		Amount in `
Food Sales	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/-		

(10)

Q.8. Prepare an Income statement according to Departmental accounting from the following information:

		Amount in `
Sales	Restaurant	5,00,000/-
	Banquet	3,00,000/-
	Bar	2,00,000/-
Cost of sales	Restaurant	1,50,000/-
	Banquet	60,000/-
	Bar	35,000/-
Wages and salaries	Restaurant	80,000/-
	Banquet	25,000/-
	Bar	10,000/-
Unallocated expenses	Office expenses	15,000/-
	Head office expenses	20,000/-
	Advertisement and marketing	20,000/-
	Fixed charges	12,000/-
	Interest	5,000/-

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

- (i) Head office expenses and Advertisement & Marketing expenses to be apportioned on the basis of sales.
- (ii) Office expenses and fixed charge to be apportioned equally amongst three departments.
- (iii) Interest to be apportioned in the ratio of 2:2:1 amongst Restaurant, Banquet and Bar.

(15)

Q.9. Prepare a Balance Sheet from the following information:

	Amount in `		Amount in `
Creditors	70,000/-	Bills payable	40,000/-
Capital	2,50,000/-	Drawings	20,000/-
Net profit	23,000/-	Cash	16,000/-
Bank	40,000/-	Bills receivable	20,000/-
Debtors	15,000/-	Closing stock	1,00,000/-
Furniture	15,000/-	Plant	57,000/-
Land	1,00,000/-		

OR

Define Internal Control. Explain briefly the features of internal control.

(10)

Q.10. State whether True or False:

- (a) Net profit = sales minus Departmental expenses.
- (b) Segregation of duties is a method of internal control.
- (c) Goodwill is an intangible asset.
- (d) Outstanding expenses are an asset.
- (e) Prepaid expenses are an income.

(5x1=5)

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ROLL No. _____

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA

TERM END EXAMINATIONS – 2011

SEMESTER/COURSE : 4th Semester of 3-year B.Sc. in H&HA
2nd year of 3-year B.Sc. in H&HA
SUBJECT : Hotel Accountancy
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. From the following information extracted from Hotel Orion for the year ended 31st March 2009, you are required to prepare an Income Statement in accordance with Uniform System of Accounts:

Revenue	Rooms	9,40,000/-	Cost of Sales	Food	2,68,920/-
	Food	6,90,240/-		Beverages	1,06,780/-
	Beverages	3,05,920/-		Others	15,160/-
	Others	21,840/-	Departmental expenses	Rooms	77,960/-
Departmental Payroll	Rooms	1,97,320/-		Food	50,200/-
	Food	2,41,360/-		Beverages	12,440/-
	Others	4,880/-		Others	560/-
	Beverages	70,040/-	Admn. and General expenses		2,12,680/-
Marketing & Sales Promotion		55,840/-	Fuel & Power		60,480/-
Repairs & Maintenance		94,240/-	Rates, Taxes and Insurance		51,080/-
Depreciation		1,26,160/-			

(10)

Q.2. What are the types of control systems in use in hotels? How does internal control differ from internal audit?

OR

State the purpose of Statutory Audit. How does internal audit supplement statutory audit?

(10)

Q.3. From the following information prepare a Room Schedule:

Salaries & Wages	9,000/-	Commission paid	1,200/-
Room Sales	96,000/-	Linen Purchases	9,600/-
Staff Uniform	8,000/-	Contract Cleaning Charges	4,200/-
Allowance paid on room	3,600/-	Operating supplies	12,000/-
Laundry & Dry cleaning	2,400/-	Other Operation Expenses	15,000/-
Reservation Expenses	1,800/-	Guest Transportation charges	8,400/-
Employees Welfare Expenses	2,100/-		
			(10)

Q.4. Prepare an Income Statement of F&B Department as on 31st March 2009 according to Uniform Systems of accounting.

Beverage Sales	3,15,000/-	Allowances: Food	17,250/-
Food Sales	6,60,000/-	Allowances: Beverage	9,500/-
Cost of sales: Food	2,50,000/-	Silver & Glassware	9,500/-
Cost of sales: Beverage	1,60,000/-	Linen	2,250/-
Wages and Salaries	1,50,000/-	Kitchen Fuel	60,000/-
Uniforms	30,000/-	Licenses	4,560/-
Cleaning Expenses	5,500/-	Music & Entertainment	50,000/-
Laundry Expenses	5,000/-	Operating Supplies	15,400/-
		Other Operating Expenses	4,300/-
			(10)

Q.5. Following is the Balance Sheet of Hotel Vivanta as on 31st December 2009. You are required to arrange the same in vertical form:

Liabilities		Assets	
Share Capital: Equity Share	1,00,000/-	Fixed Assets	2,60,000/-
10% Preference	20,000/-	Cash on hand	10,000/-
Reserves	80,000/-	Marketable Securities	30,000/-
Bills Payable	20,000/-	Debtors	40,000/-
Debentures	1,40,000/-	Stock	60,000/-
Creditors	12,000/-		
Liabilities for expenses	2,000/-		
Tax provision	26,000/-		
	4,00,000/-		4,00,000/-

(10)

Q.6. Prepare a Profit & Loss Account under the Net Profit method of Departmental Accounting from the information given below:

Sales:	Restaurant	4,00,000/-
	Coffee shop	4,00,000/-
	Bar	3,00,000/-
Cost of Sales	Restaurant	1,20,000/-
	Coffee shop	1,40,000/-
	Bar	60,000/-
Salaries & Wages	Restaurant	9,000/-
	Coffee shop	7,000/-
	Bar	4,000/-
Unallocated expenses	Office expenses	8,000/-
	Head office expenses	10,000/-
	Advertisement expenses	18,000/-
	Fixed charges	20,000/-
	Interest	30,000/-

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

- 1) Office expenses and fixed charges to be apportioned equally among all departments.
 - 2) Head Office expenses and Advertisement expenses to be apportioned on the basis of sales.
 - 3) Interest to be apportioned in the ratio of 2:2:1
- (10)

Q.7. State the importance of Uniform System of Accounting for the hotel industry. What purpose does it serve?

OR

What is cost of sales? How and why is it computed?

(10)

Q.8. Write short notes on **any two**:

- (a) Night Auditing
- (b) Non-operating income
- (c) Deferred Revenue Expenditure

(2x5=10)

Q.9. What do you mean by Departmental Accounting? Explain its advantages and disadvantages.

OR

Distinguish between:

- (a) Capital Expenditure and Revenue Expenditure.
- (b) Trial Balance and Balance Sheet

(5+5=10)

Q.10. Prepare an imaginary schedule for Marketing Department according to Uniform System of Accounting.

OR

Prepare an imaginary schedule for Laundry Department according to Uniform System of Accounting.

(10)

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