

ROLL No. \_\_\_\_\_

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA

**TERM END EXAMINATIONS – 2011**

SEMESTER/COURSE : 4<sup>th</sup> Semester of 3-year B.Sc. in H&HA  
2<sup>nd</sup> 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)

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ROLL No.....

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

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

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(Marks allotted to each question are given in brackets)

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- 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)

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ROLL No.....

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

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

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(Marks allotted to each question are given in brackets)

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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)

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ROLL No.....

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

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

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(Marks allotted to each question are given in brackets)

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- 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)

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ROLL No.....

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

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

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(Marks allotted to each question are given in brackets)

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- 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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ROLL No. \_\_\_\_\_

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA**TERM END EXAMINATIONS – 2011**

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

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(Marks allotted to each question are given in brackets)

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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)

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

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

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(Marks allotted to each question are given in brackets)

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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 `
<b>Room</b>		<b>Food &amp; Beverage</b>	
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/-
<b>Other operated departments:</b>		<b>Telephone:</b>	
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/-		
<b>Marketing:</b>		<b>Property maintenance:</b>	
Payroll and related expenses	70,000/-	Payroll and related expenses	30,000/-
Other expenses	10,000/-	Other expenses	10,000/-
<b>Other items:</b>		<b>Fixed expenses:</b>	
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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IHM SHIMLA

ROLL No. \_\_\_\_\_

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA

**TERM END EXAMINATIONS – 2011**

SEMESTER/COURSE : 4<sup>th</sup> Semester of 3-year B.Sc. in H&HA  
2<sup>nd</sup> 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 31<sup>st</sup> March 2009, you are required to prepare an Income Statement in accordance with Uniform System of Accounts:

<b>Revenue</b>	Rooms	9,40,000/-	<b>Cost of Sales</b>	Food	2,68,920/-
	Food	6,90,240/-		Beverages	1,06,780/-
	Beverages	3,05,920/-		Others	15,160/-
	Others	21,840/-	<b>Departmental expenses</b>	Rooms	77,960/-
<b>Departmental Payroll</b>	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 31<sup>st</sup> 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 31<sup>st</sup> 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/-		
	<b>4,00,000/-</b>		<b>4,00,000/-</b>

(10)

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

<b>Sales:</b>	Restaurant	4,00,000/-
	Coffee shop	4,00,000/-
	Bar	3,00,000/-
<b>Cost of Sales</b>	Restaurant	1,20,000/-
	Coffee shop	1,40,000/-
	Bar	60,000/-
<b>Salaries &amp; Wages</b>	Restaurant	9,000/-
	Coffee shop	7,000/-
	Bar	4,000/-
<b>Unallocated expenses</b>	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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IHM SHIMLA