

Name :

Roll No. :

Invigilator's Signature :

CS/BHSM/SEM-3A/HPM-305/2011

2011

HOTEL ACCOUNTANCY

Time Allotted : 3 Hours

Full Marks : 70

The figures in the margin indicate full marks.

*Candidates are required to give their answers in their own words
as far as practicable.*

GROUP – A

(Multiple Choice Type Questions)

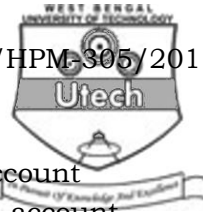
1. Choose the correct alternatives for any *ten* of the following :

10 × 1 = 10

- i) Oberoi Hotels pay Rs. 40,00,000 as salaries to all experts managing the spa and beauty salons every year. This amount is treated as
- | | |
|----------------------|-------------------------|
| a) Cost of inventory | b) Revenue expenditure |
| c) Debt recovery | d) Capital expenditure. |
- ii) An organization supplies dressed chicken to a five star hotel. On audit it is found that there is a difference of weight whenever it is received in the morning and whenever it is used for cooking after taking out from the refrigerator. This difference in weight is neglected if it is
- | | |
|------------------|------------------|
| a) natural fault | b) embezzlement |
| c) normal loss | d) depreciation. |



- iii) Night audit is a
 - a) net-based verification of accounts
 - b) physical verification of water tanks
 - c) verification of books of accounts
 - d) physical verification of books as well as facilities for guests.
- iv) Swissfoodz Private Limited, the owner of all the brand "Monginis" purchased the usage rights of the brand "Jalajoga". This brand value is an example of
 - a) a Revenue expenditure
 - b) investment
 - c) buying a tangible asset
 - d) buying an intangible asset.
- v) Night audit is done by
 - a) Executive housekeeper
 - b) Front office manager
 - c) Night receptionist
 - d) Main cashier.
- vi) Bank overdraft is a type of
 - a) asset
 - b) expenses
 - c) income
 - d) liability.
- vii) Canteen expenses depend upon
 - a) rent rates & taxes
 - b) machine hour rate
 - c) packing charges
 - d) number of workers.
- viii) Marketable securities are part of
 - a) investments
 - b) property and equipment
 - c) current asset
 - d) other assets.



- ix) Profit and Loss A/c is an example of
- Nominal account
 - Real account
 - Personal account
 - Capital account.
- x) Hilton Hotel has a chain of hotels all over the world. They used SAP to integrate their accounts. SAP is an example of
- Application software
 - Networking software
 - ERP
 - Accounting software.
- xi) The credit entry for net profit is on the credit side of the
- Drawings account
 - Trading account
 - Profit and Loss account
 - Capital account.

GROUP – B

(Short Answer Type Questions)

Answer any *three* of the following $3 \times 5 = 15$

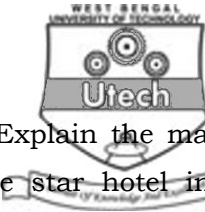
- What are the advantages of using computer in accounting ? State some commonly used softwares in hotel industry.
- Explain briefly the system and procedure of uniform system of accounting followed in hotel industry.
- Define night audit. What are its basic principles ?
- What do you mean by daily report and how can it be drafted ?
- What are the various types of accounting machines used in hotel industry ? Explain briefly their uses.

GROUP – C

(Long Answer Type Questions)

Answer any *three* of the following. $3 \times 15 = 45$

- Write a note on Depreciation of assets of a chain of budget hotels owned by a prominent business group in India. You should mention the methods, processes and applications related thereto.



8. What do you mean by Working capital ? Explain the major components of working capital of a three star hotel in a capital city.
9. Calculate (i) Current Ratio, (ii) Liquid Ratio, (iii) Debt Equity Ratio, (iv) Capital Gearing Ratio, (v) Proprietary Ratio from the following Balance Sheet : 5 × 3

Liabilities	Rs.	Assets	Rs.
Share capital general	4,00,000	Fixed Assets	5,00,000
Reserve	1,00,000	Stock	2,50,000
Profit and Loss	50,000	Debtors	80,000
8% Debenture	2,00,000	Bills Receivable	70,000
Creditors	1,00,000	Cash at Bank	1,00,000
Bank overdraft	75,000		
Bills Payable	50,000		
Outstanding expenses	25,000		
	10,00,000		10,00,000

10. What are the advantages of daily report and what are the advantages of Percentage analysis of operating statement ? 7 + 8
11. Write short notes on any *three* of the following : 3 × 5
- Valuation of inventories
 - Cash management
 - Deferred Revenue expenditure
 - Credit card payment gateways for hotel booking
 - Capital work in progress
 - Non-operating profit.

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