



Name :
Roll No. :
Invigilator's Signature :

CS/BHMCT/SEM-5(PART-B)/HM-503/2013

2013

HOTEL ACCOUNTING

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) A Journal is a
 - a) book of account
 - b) financial statement
 - c) book of original entry
 - d) ledger.
- ii) Profit & Loss Account is a
 - a) Nominal Account
 - b) Real Account
 - c) Personal Account.

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iii) Which of the following assets is an Intangible asset ?

- a) Furniture
- b) Copyright
- c) Inventory
- d) Cash.

iv) A Balance Sheet discloses

- a) profit earning capacity of a business
- b) financial position of a business
- c) income position of a business.

v) Depreciation is provided on

- a) Fixed Asset
- b) Current Asset
- c) Fictitious Asset
- d) none of these.

vi) Which of the following is not a Fixed Asset ?

- a) Furniture
- b) Land & Building
- c) Bank Balance
- d) Plant & Machinery.



- vii) Cash Book is a
- a) ledger
 - b) subsidiary book
 - c) journal as well as ledger
 - d) none of these.
- viii) Which of the following comes under debit column of Trial Balance ?
- a) Return Outward
 - b) Return Inward
 - c) Capital
 - d) Both (a) and (b).
- ix) The Trial Balance is
- a) an account
 - b) a statement
 - c) a journal
 - d) a ledger.
- x) Discount Received is a
- a) Personal Account
 - b) Nominal Account
 - c) Real Account
 - d) None of these.



GROUP – B

(Short Answer Type Questions)

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

2. What do you mean by Universal Accounting ?
3. What is night audit ?
4. What are Current Asset & Current Liabilities ? Give examples.
5. From the following information, calculate minimum stock level, maximum stock level & reordering level :
 - i) Maximum consumption — 200 units per day
 - ii) Minimum consumption — 150 units per day
 - iii) Normal consumption — 160 units per day
 - iv) Reorder period — 10 to 15 days
 - v) Reorder quantity — 1600 units
 - vi) Normal reorder period — 12 days.

GROUP – C

(Long Answer Type Questions)

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

6. Following data are furnished by M/s Day & Night Brothers, in respect of their two departments *P* & *Q* for the year ended March 31, 2009 :

	<i>P</i> (Rs.)	<i>Q</i> (Rs.)	Total (Rs.)
Opening Stock	21,000	9,000	30,000
Purchase of Raw Materials	46,000	36,000	82,000
Carriage Inward	9,000	6,400	15,400
Wages	6,400	3,900	10,300
Stores (Factory)	3,900	2,600	6,500
Sales	1,20,000	80,000	2,00,000
Salaries	6,400	3,700	10,100
Closing Stock	16,000	11,000	27,000
Bad debt	900	—	900



Advertisement	5,000
Carriage Outward	3,000
Packing Expenses	2,300
Office Expenses	7,500
Depreciation — Machinery	2,600
Depreciation — Building	1,300

Floor area occupied by two departments are in the ratio 8 : 5.

Machinery is fully used by department *P*.

You are required to prepare a Departmental Trading and Profit & Loss Account for the year ended on March 31, 2009.

7. a) Prepare a Stores Ledger Account from the following particulars under FIFO and LIFO method :

2009

January, 1	Opening Stock 1,000 units	@ Rs. 4 each
January, 4	Received 600 units	@ Rs. 5 each
January, 9	Issued 1,300 units	
January, 12	Received 800 units	@ Rs. 6 each
January, 16	Issued 900 units	
January, 20	Received 500 units	@ Rs. 7 each
January, 24	Issued 600 units	

- b) A manufacturing house purchases 5000 units of a particular item per year at unit cost of Rs. 20. The ordering cost per order is Rs. 50 & inventory carrying cost is 25% of the average inventory. Find EOQ & number of orders.



8. Write short notes on any *three* of the following : 3 × 5
- a) LIFO & FIFO
 - b) Labour Turnover
 - c) Advantages of departmental accounting
 - d) EOQ
 - e) Balance Sheet
 - f) Idle time.
9. Write the difference between Assets & Liabilities and write on Utility & Limitations of Balance Sheet. Is Balance Sheet an account ?

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