

**NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2014-2015**

COURSE : 2nd Semester of Post Graduate Diploma in
Accommodation Operations & Management
SUBJECT : Hotel Accountancy & Costing
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. Following information was extracted from the books of a restaurant for the month of March 2013:

Particulars	In Rupees
Sales	6,50,000/-
Allowances	10,000/-
Opening stock	15,000/-
Closing stock	50,000/-
Materials purchased	2,60,000/-
Wages and salaries	80,000/-
Provident fund	40,000/-
ESI	15,000/-
Bonus	10,000/-
Printing & stationery	12,000/-
Postage	7,500/-
Advertisement	25,000/-
Repairs	12,500/-
Rent & taxes	24,000/-
Electricity	35,500/-
Commission	5,000/-
Insurance	15,800/-
Telephone	8,200/-

Staff meals and complementary food amounted to Rs.10,500/- and Rs.8,000/- respectively. You are required to calculate:

- (a) Elements of cost and their percentages on sales.
- (b) Gross profit, after wage profit & net profit and also their percentages on sales.

(10)

Q.2. From the information given below, calculate:

- (a) P/V ratio
- (b) BEP (in units)
- (c) BEP (in rupees)
- (d) Margin of safety (in units)
- (e) Margin on safety (in rupees)

Total fixed costs = Rs.1,50,000/-

Sales = Rs.5,00,000/-

Variable costs = Rs.2,75,000/-

No. of units produced and sold during the period is 10000.

(10)

Q.3. Hotel Woodland has 500 rooms. The number of rooms occupied as on 1st January 2013 was 450. The house count is 600. The room revenue generated was Rs.7,50,000/-.

Calculate:

- (a) Room occupancy percentage
- (b) Double occupancy percentage
- (c) Single occupancy percentage
- (d) Average room rate
- (e) Average rate per person

(10)

Q.4. Explain the following:

- (a) House count
- (b) Contribution
- (c) Break-even point
- (d) Cost sheet
- (e) Bin card

(5x2=10)

Q.5. Explain the room rate payment by:

- (a) Credit cards
- (b) Cash

(5+5=10)

OR

Why is it important for a hotel to control its cash receipts and cash payments?

(10)

Q.6. What is a budget? Discuss the various types of budgets that are prepared in a hotel.

OR

State the advantages and limitations of budgeting.

(10)

Q.7. Who is a Night auditor? Enumerate his duties.

OR

What are the advantages and limitations of night auditing?

(10)

Q.8. What do you mean by audit? Distinguish between internal audit and statutory audit.

(10)

Q.9. Explain break-even chart and draw it by taking some imaginary figures.

OR

What is cost sheet? What are its advantages? Also give a specific format of a cost sheet of a hotel.

(10)

Q.10. Fill in the blanks:

- (a) Total number of guests in a hotel is known as _____.
- (b) The point of no profit, no loss is called _____.
- (c) _____ is a compulsory audit for a hotel.
- (d) An internal auditor has to submit his report to _____ of a hotel.
- (e) In _____ budgeting, the base is taken as zero.
- (f) If a guest vacates his room after the check-out-time, it is considered as _____.
- (g) The cheques drawn against funds deposited in an individual's personal bank account are called _____.
- (h) The use of room by a guest during a specific day time only is known as _____.
- (i) Contribution = Fixed costs + _____.
- (j) A bin card is maintained by _____.

(10x1=10)
