Dr. Babasaheb Ambedkar Open University
Term end Examination July - 2016

Course	**: BBAHT**		
Subject Code	**: BBAHT – 301 (Old)**	**Max. Marks**	**: 70**
Subject Name	**: Hotel Accountancy**	**Duration**	**: 2 Hours**
Date	**:**	**Time**	**:**

SAMPLE QUESTION PAPER

Section A

Answer the following (any three) **(30)**

1. Reliance Limited was registered with an authorized capital of Rs. 20, 00,000 divided into 2,00,000 equity shares of Rs. 10 each. Out of total number of shares 100,000 were offered to public for subscription. The shares were payable as under:

   Rs. 3 per share on application
   Rs. 3 per share on allotment
   Rs. 2 on first call
   Rs. 2 on final call

   The shares were fully subscribed and the money was dully received. You are requested to pass necessary Journal entries in the books of Reliance Limited.

2. Cost of menu approved by the Sneha Gandhi is as follows for 100 plates:
   Food : Rs. 8000, Labour Rs. 4000, and Electricity, marketing and other expense Rs. 6000.
   If desired Net profit on cost is 25%, you are requested to calculate

   a. Total Cost per plate
   b. Net profit per plate
   c. Charge per plate
   d. Gross Profit per plate

3. What are the duties and functions of Night Auditor?

4. Mr. Vickey Chauhan wants to prepare the Budget for his new Hotel and since you are good friend of him he requested you to tell him the step that needs to be followed at the time of preparation of Budget. You are requested to guide Mr. Vickey Chauhan for the same.

5. What are the different types of companies? Write the difference between Public Limited Company and Private Limited Company.

Section B

Answer the following (any four) **(20)**

1. Write down the difference between Equity shares and Preference Shares.
2. Explain the different types of Rooms in a hotel.
3. Explain Hubbart's formula for charging a room rent.
4. Explain the term " Sales Mix".
5. How statutory audit differs from internal audit?
6. Write down the importance of Fund Flow Statement.

Section C

A. MCQ (2x5) **(10)**

1. Salary Statement shall include
   a. Name
   b. Basic
   c. PF
   d. All of above

2. Which of the following is NOT a tool of Internal Audit
   a. Checklist
   b. Cost measurement
   c. Statistical Sampling
   d. Walk through

3. Which one of the following shall form part of the Direct cost for the calculation of Gross Profit
   a. Advertisement
   b. Salary of administrative staff
   c. Wages of kitchen staff
   d. Telephone expense

4. Which of the following is NOT a type Budget?

SAMPLE QUESTION PAPER

a. On the basis of Time
b. On the basis of function
c. On the basis of Individual
d. On the basis of Flexibility

5. Which of the following documents are required for formation of the Company?
   a. Memorandum of Association
   b. Article of Association
   c. Prospectus
   d. All of above

B. Do as directed (2x5) (10)

1. What are the classification of Hotels (write any four)?

2. What is the formula for Daily Rooms Occupancy Percentage?

3. What is the full form of KOT?

4. Write two differences between Fund Flow and Cash Flow statement.

5. What are the different modes of payment available at Hotel?

SAMPLE QUESTION PAPER