

SUBJECT CODE: DFO-02

EXAM DATE: 26.05.2023

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR 2022-2023

COURSE : Diploma in Front Office Operation  
SUBJECT : Principles of Accounts  
TIME ALLOWED : 03 Hours  
MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. Journalise the following transactions in the books of Ms. Jyoti:

Date	Particulars	Amount (Rs.)
1 Jan	Jyoti commenced business with cash	50,000/-
2 Jan	Purchased goods for cash	10,000/-
5 Jan	Purchased goods from Mohan on Credit	8,000/-
7 Jan	Paid into bank	5,000/-
10 Jan	Purchased Furniture	2,000/-
20 Jan	Sold goods to Suresh on Credit	5,000/-
22 Jan	Cash Sales	3,000/-
25 Jan	Paid Salary	2,200/-
28 Jan	Received Commission from Hira Lal	1,800/-

(10)

Q.2. What is the meaning of Subsidiary books? Explain the various types of subsidiary books with format.

OR

Rustam purchased a machinery for Rs. 24,000 on 1<sup>st</sup> Jan, 2015, its estimated life is 5 years and the scrap value is 4,000. Calculate the amount of depreciation on the basis of fixed installment method and prepare the machinery account for 3 years.

(10)

Q.3. Explain briefly:  
a) Capital  
b) Narration  
c) Debtor  
d) Fixed Assets  
e) Contra Entry

(5x2=10)

Q.4. What do you mean by Trial Balance. Discuss the errors which can be disclosed by the Trial Balance.

OR

Redraft the Trial Balance, correcting the mistake.

Debit Balance (Rs.)		Credit Balance (Rs.)	
Building	60,000/-	Capital	73,600/-
Machinery	17,000/-	Fixture	1,000/-
Return Outward	2,000/-	Sales	1,00,000/-
Bad Debt	2,800/-	Debtor	64,000/-
Cash	1,000/-	Interest Received	2,600/-
Discount received	3,000/-	Bills Payable	4,600/-
Bank Overdraft	7,000/-		
Creditor	53,000/-		
Purchases	1,00,000/-		
	2,45,800/-		2,45,800/-

(10)

Q.5. What do you mean by 'Golden Rules of Accounts'. Explain the Rules of 'Debit and Credit' with examples.

OR

What is 'Double Entry System'. Explain the advantages of 'Double Entry System'.

(10)

Q.6. Make a triple Column Cash Book from the following information.

1 Jan	Opening Balance	
	Cash	18,500/-
	Bank	5,000/-
3 Jan	Received a cheque from Mr. John Rs. 450/- after a discount of Rs. 50/-	
4 Jan	Deposited the above cheque into the bank	
5 Jan	Goods purchased for cash Rs.2,000/-	
7 Jan	Wages paid Rs.750/-	
9 Jan	Commission paid to XYZ & Co. Rs.500/-	
15 Jan	Rent received Rs.250/-	

(10)

Q.7. A. State True or False.

- In Journal, narration is not required.
- Ledger is a book of prime entry.
- Rehman is a personal account.
- The rule for nominal account is debit all expenses & losses credit all income & gains.
- Debit the receiver credit the giver is personal account.

- B. State whether the following are capital expenses or revenue expenses.
- Furniture purchased
  - Salary paid
  - Rent paid
  - Purchase of land
  - Depreciation

(5+5=10)

- Q.8. Describe 'Bank Reconciliation Statement'. Discuss the factors for the difference between the balances shown by the cash book and the passbook.

OR

Prepare 'Bank Reconciliation Statement' from the following data as on 31-03-2022.

Particulars	Amount (Rs.)
Balance as per cash book	12,500/-
Cheque issued but not presented for payment	900/-
Cheque deposited in bank but not collected	1,200/-
Bank paid insurance premium	500/-
Direct deposit by customer	800/-
Interest on investment collected by bank	200/-
Bank Charges	100/-

(10)

- Q.9. Explain the concept of Generally Accepted Accounting Principles (GAAP).

(10)

- Q.10. Match the following:

- |                 |   |
|-----------------|---|
| i) Goodwill     | a) Estimate of future cost                              |
| ii) Creditors   | b) Paper currency and coins                             |
| iii) Accountant | c) Organization engaged in business                     |
| iv) Loan        | d) Issued to public as a security                       |
| v) Land         | e) Intangible asset                                     |
| vi) Debtors     | f) Account payable                                      |
| vii) Bond       | g) Bad debt   |
| viii) Cash      | h) Responsible for recording all financial transactions |
| ix) Company     | i) Account receivable                                   |
| x) Budget       | j) Tangible asset                                       |

(10x1=10)

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**NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR – 2022-2023**

COURSE	:	1 ½ Year Diploma in Food & Beverage Service / Housekeeping / Front Office Operations	
SUBJECT	:	Business Communication/बिज़नेस कम्युनिकेशन	
TIME ALLOWED	:	02 HRS.	MAX. MARKS: 50

(Marks allotted to each question are given in brackets)  
(प्रत्येक प्रश्न के लिए आवंटित अंक कोष्ठक में दिए गए हैं)

Q.1. Define business communication. Explain various types of organizational communication.

व्यापार संचार को परिभाषित कीजिए। विभिन्न प्रकार के संगठनात्मक संचार की व्याख्या कीजिए।

**OR/या**

Explain the process of communication with the help of a diagram.

संचार की प्रक्रिया को रेखाचित्र की सहायता से समझाइए।

(10)

Q.2. Sky High restaurant has advertised vacancies for the post of waiters. Design your CV along with covering letter to apply for the post.

स्काई हाई रेस्टोरेंट ने वेटर्स के पद के लिए रिक्तियों का विज्ञापन दिया है। पद के लिए आवेदन करने के लिए कवरींग लेटर के साथ अपना सीवी डिजाइन करें।

**OR/या**

What are the parts of a business letter? Explain with suitable examples.

एक व्यापार पत्र के भाग क्या हैं? उपयुक्त उदाहरणों के साथ समझाइए।

(10)

Q.3. Discuss the importance of body language.

बॉडी लैंग्वेज के महत्व पर चर्चा करें।

(5)

Q.4. Write a note on telephone etiquettes.

टेलीफोन शिष्टाचार पर टिप्पणी लिखिए।

(5)

Q.5. Discuss common speech difficulties and the ways to overcome them.

सामान्य भाषण कठिनाइयों और उन्हें दूर करने के तरीकों पर चर्चा करें।

(5)

Q.6. Differentiate between Official Letter and Demi Official Letter.

आधिकारिक पत्र और डेमी आधिकारिक पत्र के बीच अंतर लिखें।

(5)

EXAM DATE: 24.05.2023

SUBJECT CODE: DFC

SUBJECT CODE: DCS-03

Q.7. State True or False:

- i) Noise is not a barrier of communication.
- ii) Grapevine is an informal channel of communication.
- iii) Bio-data does not gives the details of an individual.
- iv) Memorandums are means of oral communication.
- v) Facial expression is non-verbal communication.

सही या गलत बताएं:

- i) शोर संचार में बाधक नहीं है।
- ii) ग्रेपवाइन संचार का एक अनौपचारिक माध्यम है।
- iii) बायोडाटा किसी व्यक्ति का विवरण नहीं देता है।
- iv) ज्ञापन मौखिक संचार के साधन हैं।
- v) चेहरे की अभिव्यक्ति गैर-मौखिक संचार है।

(5x1=5)

Q.8.

Match the following:

- i) Circular
- ii) Notes taking
- iii) Facial expressions
- iv) Grapevine
- v) Audience analysis

- a) Delivery of Speech
- b) Body language
- c) Rumors
- d) Improves listening
- e) Formal letter

निम्नलिखित को मिलाएं:

- i) परिपत्र
- ii) नोट्स लेना
- iii) चेहरे के भाव
- iv) ग्रेपवाइन
- v) दर्शकों का विश्लेषण

- क) भाषण देना
- ख) बॉडी लैंग्वेज
- ग) अफवाहें
- घ) सुनने में सुधार करता है
- ङ) औपचारिक पत्र

(5x1=5)

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15.2023

SUBJECT CODE: DFO-03

EXAM DATE: 22.05.2023

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
ACADEMIC YEAR 2022-23

COURSE : Diploma in Front Office Operation  
SUBJECT : Hotel Accounts  
TIME ALLOWED : 03 Hours  
MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

- Q.1. What is yield management? Enlist the advantages of yield management in improving room sales.  
**OR**  
What is uniform system of accounts? Discuss the merits and demerits of uniform system of accounting. (10)
- Q.2. Explain departmental income statement. In short, discuss revenue and non-revenue producing departments of the hotel.  
**OR**  
What is meant by the term internal control? Explain the objectives of internal control. (10)
- Q.3. Explain the term ledger. What are the different types of ledger used in hotels?  
**OR**  
Discuss the importance of computerized accounting system in hotels. Differentiate between point of sale and property management system. (10)
- Q.4. Discuss the need of night auditing. Enlist the duties and responsibilities of a night auditor. (10)
- Q.5. Explain in 2-3 lines (any five):  
i) VPO  
ii) Pre Payment  
iii) Travellers Cheque  
iv) Voucher  
v) Credit Card  
vi) Sales tax  
vii) Folio  
viii) Late Charges (5x2=10)
- Q.6. Write short notes on:  
i) Fixing room rates  
ii) Departmental budget (2x5=10)

SUBJECT CODE: DFO-03

- Q.7. Differentiate between:  
i) Profitability ratio and turnover ratio (2x5=10)  
ii) Discount and Allowance (10)
- Q.8. Explain visitor tabular ledger. Discuss its advantages and disadvantages. (10)
- Q.9. State true or false:  
i) Front office accounting ensures financial control over cash & non-cash transactions.  
ii) Guest bills are settled during night auditing.  
iii) Non-guest account is a record of financial transactions between a guest and hotel.  
iv) PIA stands for paid in advance.  
v) PMS streamline check-in and check out activities.  
vi) Master folio is applicable for group accounts.  
vii) The hotel can exchange and sell foreign currency.  
viii) Discount allocation is a yield management technique.  
ix) The location of hotel is one the factors considered for fixing room rates.  
x) Gross profit is calculated by subtracting gross expenditure from gross revenue. (10x1=10)
- Q.10. Match the following:
- |                                  |  |
|----------------------------------|--|
| i) Ledger Folio                  | a) Key performance indicator                               |
| ii) Statement of income          | b) Forecasting room availability                           |
| iii) Night-audit                 | c) Published room rate                                     |
| iv) Average Room Rate            | d) Purchase of computers                                   |
| v) POS                           | e) Performed after the permissible check-in period is over |
| vi) Non-guest account            | f) Profit and loss account                                 |
| vii) Number of expected arrivals | g) Page number of ledger                                   |
| viii) Rack rate                  | h) Accepts payment at restaurant                           |
| ix) Fidelio                      | i) Business from travel agencies                           |
| x) Capital Budget                | j) Property management system                              |

(10x1=10)

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