

13. Prepare a food and beverage departmental Profit & Loss A/c from the information given below.

Particulars		Amount
Sales	Food	3,00,000
	Beverage	2,00,000
	Others	1,00,000
Cost of Sales	Food	80,000
	Beverage	50,000
	Others	20,000
Departmental Cost		
	Salaries and wages	60,000
	Provident fund	6,000
	Medical expenses	9,000
Unapportioned Expenses		
	Kitchen fuel and power	5,000
	Electricity	3,000
	Office expenses	8,000
	Telephone	2,000
	Band and Music	8,000
	Cleaning Material	1,000

Labour cost is to be apportioned in the ratio of sales.

14. From the following information, prepare a Balance Sheet under uniform system of accounting.

Bills Payable	20,000	Depreciation on furniture	500
Rent Outstanding	1,200	Capital	50,000
Cash	2,000	Bills receivable	16,000
Creditors	42,750	Drawings	7,500
Loan	11,500	Furniture	6,200
Closing Stock	51,700	Depreciation on car	3,000
Debtors	28,200	Net Profit	8,000
Car	15,000	Building	10,350

15. What do you mean by auditing?

SECTION-C

16. What is night auditing in hotels? What are duties of auditor in night auditing?
17. Prepare the income statement under uniform system of accounting with schedules and explain them briefly.
18. From the information given below, prepare Profit & Loss A/c under the net profit method of departmental Accounting:

Sale	Apartment department	96,000
	Meals department	64,000
	Other department	32,000
Purchase	Apartment department	20,000
	Meals department	10,000
	Other department	8,000
Salaries & Wages	Apartment department	9,000
	Meals department	7,000
	Other department	4,000
Unallocated Expenses	General expenses	3,000
	Advertisement	3,000
	Interest	6,000
	Repair	1,000
	Rent	900

Unallocated expenses are to be apportioned on the following basis :

- a) General expenses and rent to be apportioned equally among all departments.
- b) Advertisement and interest expenses to be apportioned on the basis of sales.
- c) Repair to be apportioned in the ratio of 3:1:1.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.