

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-IV : WINTER: 2025
SUBJECT: FRONT OFFICE ACCOUNTING

Day : Thursday
Date : 11/12/2025

W-19877-2025

Time : 10:00 AM-12:30 PM
Max. Marks : 60

N.B.:

- 1) All questions are **COMPULSORY**.
- 2) Both the sections should be written in **SAME** answer sheet.

SECTION - I

Q.1) Answer the following: (Any 6)

(06 Marks)

- | | |
|-------------------------|---------------------------|
| 1) High Balance | 6) No Show |
| 2) Late Charge | 7) Walking a guest |
| 3) Late checkout charge | 8) Potential Room Revenue |
| 4) Formula for ARR | 9) Verifying of Posting |
| 5) Formula for Rev Par | 10) Credit Control |

Q.2) Answer the following: (Any 3)

(12 Marks)

- a) Explain on different types of accounts maintained by front office cashier.
- b) Elaborate - Objectives of credit control.
- c) Give the formula for the following:
 - i) Bed Occupancy %
 - ii) Complimentary Occupancy %
 - iii) Yield Management %
 - iv) No Show %
- d) Give the formula for the following:
 - i) Occupancy %
 - ii) Yield Management %
 - iii) Average occupancy per room
 - iv) Double occupancy %

Q.3) Answer the following: (Any 3)

(12 Marks)

- a) Draw & Explain front office accounting cycle.
- b) What credit control measures should be taken while receiving reservation?
- c) If a hotel has 500 rooms and earns Rs. 15,00,000/- revenue in rooms in a week what will be the revenue per available room.
- d) Hotel has 400 rooms with 2 beds in each room. On a particular day 520 guest had occupied 350 rooms. Calculate Room occupancy % & Bed occupancy %.

P.T.O.

SECTION - II

Q.4) Answer the following: (Any 6)

(06 Marks)

- | | |
|----------------|-------------------------|
| 1) House limit | 6) Market Based Pricing |
| 2) Forecasting | 7) Crib Rate |
| 3) DRR | 8) Understay |
| 4) VPO | 9) Wash out factor |
| 5) CVGR | 10) Night Auditor |

Q.5) Answer the following: (Any 3)

(12 Marks)

- Differentiate between Rule of thumb approach and Market condition approach
- Explain - Daily revenue report.
- Elaborate on records required for forecasting.
- Explain Benefits of Forecasting.

Q.6) Answer the following: (Any 3)

(12 Marks)

- Explain in detail - Hubbart's formula when fixing room rate
- Explain – Responsibilities of Night Auditor
- Explain in brief 10-day forecast in front office. Draw its format.
- Write the role of Night Audit in hotel Accounting.

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