

**BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION)
(CBCS-2018 COURSE)**

**B.Sc. (H. & H.A.) Sem-IV :SUMMER- 2022
SUBJECT : FRONT OFFICE ACCOUNTING**

Day : Wednesday
Date : 29-06-2022

S-19877-2022

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) (6 Marks)

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|---------------------------------------|-----------------------|
| 1) High Balance | 6) Account Correction |
| 2) Late check out charge | 7) Walk Out |
| 3) Formula for Understay % | 8) Late Charge |
| 4) Formula for Foreigners Occupancy % | 9) Credit limit |
| 5) Potential Room Revenue | 10) Right of lien |

Q.2) Answer the following: (Any 3) (12 Marks)

- a) Elaborate on hotel credit policy.
- b) Explain the importance of front office accounting.
- c) Give the formula for the following:
 - i) Bed Occupancy %
 - ii) Cost per available room
 - iii) Average occupancy per Room
 - iv) Complimentary occupancy %
- d) Give the formula for the following:
 - i) ARR
 - ii) Rev Par
 - iii) Yield Management %
 - v) Double Occupancy %

Q.3) Answer the following: (Any 3) (12 Marks)

- a) Elaborate on types of accounts maintained at front desk
- b) What credit control measures should be taken at check-in?
- c) If a hotel has 800 rooms and earns Rs 1600000 revenue in rooms in a week what will be the revenue per available room (RevPAR).
- d) Draw & Explain - Front office Accounting Cycle.

PTO

SECTION – II

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

(6 Marks)

- | | |
|-------------------------|-------------------------|
| 1) Yield | 6) Market Based Pricing |
| 2) Forecasting | 7) Crib Rate |
| 3) Sales summary sheet | 8) Understay |
| 4) Verifying of posting | 9) Z Card |
| 5) CVGR | 10) Night Audit |

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

(12 Marks)

- Elaborate on records required for forecasting.
- Differentiate between Rule of thumb approach and Market condition approach.
- Explain Benefits of Forecasting.
- Explain Night Audit procedure in hotel Accounting.

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

(12 Marks)

- Write a job description of Night Auditor.
 - Explain in brief 10-day forecast in front office.
 - What are the factors considered in Hubbart's formula when fixing room rate.
 - Give the procedure for preparing Daily revenue report.
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