

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-IV : WINTER : 2023
SUBJECT : FRONT OFFICE ACCOUNTING

Day : Tuesday

Time : 10:00 AM-12:30 PM

Date : 12/12/2023

W-19877-2023

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 X 1 Mark = 6 Marks)

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

Q.2) Answer the following: (Any 3 X 4 Mark = 12 Marks)

- a) Why is front office accounting important?
- b) Explain the credit control measures required when receiving reservations.
- c) Give the formula for the following:
 - i) Average room rate
 - ii) Rev PAR
 - iii) Bed Occupancy %
 - iv) Room occupancy %
- d) Give the formula for the following:
 - i) Cost per available room
 - ii) Yield management %
 - iii) Complimentary occupancy %
 - iv) Double Occupancy %

Q.3) Answer the following: (Any 3 X 4 Mark = 12 Marks)

- a) Explain the following in detail:
 - i) Resident account
 - ii) City account
 - iii) Management account
- b) Elaborate on importance of High balance report. Draw format of the same.
- c) A hotel has 20 double rooms with the tariff of Rs 12,000/-, 30 twin rooms with the tariff of Rs 10,000/- and 10 suites with the tariff of Rs 15,000/-. On 2nd December 15 double rooms, 25 Twin rooms and 10 suites were sold at rack rate. Calculate Yield Management%.
- d) Explain the following accounting process in front office accounting cycle:
 - i) Creation of accounts
 - ii) Maintenance of accounts
 - iii) Settlement of accounts

SECTION - II

Q.4) Answer the following: (Any 3 X 4 Mark = 12 Marks)

- | | |
|-------------------------|----------------------|
| 1) Sales summary sheet | 6) Crew rate |
| 2) Night Audit | 7) Travel Agent Rate |
| 3) Verifying of posting | 8) Wash out factor |
| 4) Z Card | 9) Hurdle rate |
| 5) Day rate | 10) Overbooking |

Q.5) Answer the following: (Any 3 X 4 Mark = 12 Marks)

- a) Write in detail procedure of preparing daily transcript.
- b) Write a short note on:
 - i) Rule of Thumb Approach
 - ii) Market condition Approach
- c) What information does front office require to develop room availability forecast?
- d) Explain Benefits of Forecasting.

Q.6) Answer the following: (Any 3 X 4 Mark = 12 Marks)

- a) List various duties and responsibilities of Night Auditor.
- b) Write in detail the process of Hubbart's formula.
- c) Discuss room availability forecast formula.
- d) Write the role of Night Audit in hotel Accounting.



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