

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

**B.Sc. (H. & H.A.) Sem-IV :SUMMER : 2023  
SUBJECT : FRONT OFFICE ACCOUNTING**

Day : Friday

Time : 02:00 PM-04:30 PM

Date : 26-05-2023

**S-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)

(6 Marks)

- |                       |                               |
|-----------------------|-------------------------------|
| 1) Account Transfer   | 6) Charge Card                |
| 2) Correction Voucher | 7) Right of Lien              |
| 3) VPO                | 8) Formula for ARR            |
| 4) Account Allowance  | 9) Formula for Rev PAR        |
| 5) High Balance       | 10) Complimentary Occupancy % |

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

(12 Marks)

- a) Explain the functions of front office accounting
- b) What are the objectives of credit control?
- c) A hotel has 330 rooms, out of which 26 rooms are used for operational purpose and 4 rooms are used by department managers. On a particular day 240 rooms are occupied by guest calculate room occupancy %
- d) Give the formula for the following:
  - i) Room occupancy %
  - ii) Bed occupancy %
  - iii) Double Occupancy %
  - iv) Average occupancy %

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

(12 Marks)

- a) Explain front office accounting cycle.
- b) Explain credit control measures during occupancy.
- c) A hotel has 320 letable rooms. On a particular day 240 rooms are occupied by 300 guests. Calculate the double occupancy rate
- d) Write a short note on:
  - i) City ledger
  - ii) Resident account

**SECTION - II**

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

(6 Marks)

- |                         |                       |
|-------------------------|-----------------------|
| 1) Night Audit          | 6) Travel agent rate  |
| 2) Sales summary report | 7) Cost based pricing |
| 3) Z card               | 8) Noshow             |
| 4) Understay            | 9) Forecasting        |
| 5) ROI                  | 10) Overstay          |

PTO

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

(12 Marks)

- a) Give the procedure to reconcile outlet sales summaries.
- b) Differentiate between Rule of thumb approach and Market condition approach.
- c) Elaborate on records required for forecasting.
- d) Explain various types of forecast.

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

(12 Marks)

- a) Explain the role of Night Auditor.
- b) What are the factors considered in Hubbart's formula when fixing room rate.
- c) Explain Benefits of Forecasting.
- d) Explain the procedure of preparing daily transcript.

.....

260523-e-ihmct-pune