

**BACHELOR OF HOTEL MANAGEMENT & CATERING TECHNOLOGY (CBCS-
2018 COURSE)**

B.H.M.C.T. Sem-III :SUMMER- 2022

SUBJECT : FRONT OFFICE ACCOUNTING (THEORY)

Day : Tuesday
Date : 12/7/2022

S-19942-2022

Time : 02:00 PM-04:30 PM
Max. Marks : 60

N.B.:

- 1) All questions are COMPULSORY.
- 2) Both the sections to be written in same answer sheet.

SECTION - I

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

(6 Marks)

- | | |
|-----------------------|----------------------------|
| 1) Floor Limit | 6) Skipper |
| 2) VPO | 7) Right of lien |
| 3) Account correction | 8) Formula for No Show % |
| 4) Walk out | 9) Formula for Understay % |
| 5) Credit control | 10) Formula for Overstay % |

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

(12 Marks)

- a) Elaborate on the functions of front office accounting.
- b) Elaborate on hotel credit control policy.
- c) Give the formula for the following:
 - i) ARR
 - ii) Rev Par
 - iii) Yield Management %
 - iv) Complimentary rooms %
- d) 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%.

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

(12 Marks)

- a) Draw front office accounting cycle. Explain.
- b) Elaborate on credit control measures during guest stay in the hotel.
- c) Give the formula for the following:
 - i) Room occupancy %
 - ii) Bed occupancy %
 - iii) Double Occupancy %
 - iv) Average occupancy per room
- d) Elaborate on types of accounts maintained at front desk

SECTION - II

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

(6 Marks)

- | | |
|----------------------------------|--------------------|
| 1) Night audit | 6) ROI |
| 2) House limit | 7) Crib rate |
| 3) House count | 8) Forecasting |
| 4) List revenue outlets of Hotel | 9) Walking a guest |
| 5) CVGR | 10) Yield |

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

(12 Marks)

- a) Give the procedure for preparing Daily revenue report.
- b) What is Rule of thumb approach? Explain with example.
- c) Explain Benefits of Forecasting.
- d) Elaborate on records required for forecasting.

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

(12 Marks)

- a) Write a job description of Night Auditor.
- b) Write step by step procedure of Hubbart's formula.
- c) Explain various types of forecast.
- d) Write the role of Night Audit in hotel Accounting.

.....

120722-e-ihmct-pune