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

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

Day : Tuesday

Time : 10:00 AM-12:30 PM

Date : 20-12-2022

W-19877-2022

Max. Marks : 60

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N.B.:

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

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

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|-------------------------|----------------------------|
| 1) Allowance | 6) Late checkout charge |
| 2) Guest folio | 7) High balance |
| 3) Floor limit | 8) Potential Room Revenue |
| 4) Verifying of Posting | 9) Formula for Occupancy % |
| 5) Credit control | 10) Formula for No Show % |

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

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

SECTION - II

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

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

Q.5) Answer the following: (Any 3) (12 Marks)

- a) Give the procedure for preparing Daily revenue report.
- b) Differentiate between Rule of thumb approach and Market condition approach.
- c) Explain Benefits of Forecasting.
- d) Elaborate on records required for forecasting.

P.T.O.

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

(12 Marks)

- a) Write a job description of Night Auditor.
 - b) What are the factors considered in Hubbart's formula when fixing room rate.
 - c) Explain in brief 10-day forecast in front office. Draw its format.
 - d) Write the role of Night Audit in hotel Accounting.
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