

SUBJECT: FRONT OFFICE ACCOUNTING

Day: Thursday
Date: 23-12-2021

W-19877-2021

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) Miscellaneous charge voucher | 6) | House Limit |
| 2) Guest Folio | 7) | Walkout |
| 3) VPO | 8) | Formula for House Count |
| 4) Account Transfer | 9) | Formula for Overstay % |
| 5) Credit control | 10) | Formula for Rev PAR |

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

- a) Describe the importance of front office accounting system.
- b) What are the objectives of credit control?
- c) Give the formula for the following:
 - i) Room occupancy %
 - ii) Bed occupancy %
 - iii) Double Occupancy %
 - iv) Average occupancy per room
- d) Give the formula for the following:
 - i) Yield Management %
 - ii) Cost per available room
 - iii) ARR
 - iv) Complimentary occupancy %

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

- a) Write a short note on:
 - i) City ledger
 - ii) Management account
- b) Elaborate on credit control measures followed after checkout.
- c) A resort in Manali has 400 rooms. 800 beds are available at 2 beds for each room. If 340 rooms and 600 beds are occupied on 1st December, Calculate room occupancy% and Bed occupancy %.
- d) Draw front office accounting cycle.

SECTION - II

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

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|------------------------------|-----|----------------|
| 1) Z card | 6) | ROI |
| 2) House count | 7) | Corporate rate |
| 3) Floor limit & House limit | 8) | Hurdle Rate |
| 4) Night Audit | 9) | Forecasting |
| 5) Cost based pricing | 10) | Washout |

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

- a) List all the revenue outlets of a hotel.
- b) List the points of difference of in rule of thumb approach and Market condition approach.
- c) Write a short note on Useful forecasting data.

d) Explain Benefits of Forecasting.

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

(12 Marks)

- a) Give the procedure for preparing Daily revenue report.
 - b) Explain the Hubbart's formula.
 - c) Explain Room Availability forecast.
 - d) Write a short note on role of Night Audit.
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