

BACHELOR OF HOTEL MANAGEMENT & CATERING TECHNOLOGY (CBCS-2018 COURSE)
B.H.M.C.T. Sem-III : WINTER : 2024
SUBJECT: FRONT OFFICE ACCOUNTING (THEORY)

Day : Thursday
Date : 28/11/2024

W-19942-2024

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

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)

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

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

- a) Give the procedure to reconcile outlet sales summaries.

- 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 in brief 3-day forecast in front office. Draw its format
 - d) Write a short note on role of Night Audit.
-

281124-e-ihmct-pune