

BACHELOR OF SCIENCE (HOSPITALITY & HOTEL ADMINISTRATION) (CBCS-2018 COURSE)
B.Sc. (H. & H.A.) Sem-IV : SUMMER : 2025
SUBJECT: FRONT OFFICE ACCOUNTING

Day : Tuesday
Date : 27/05/2025

S-19877-2025

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)

- | | | |
|----------------------------|-----|------------------------------|
| 1) Credit control | 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) | House Count |

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

- a) Give the formula for the following:
 - i) Yield Management %
 - ii) Cost per available room
 - iii) ARR
 - iv) Complimentary occupancy %
- 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) Describe the importance of front office accounting system.

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

- a) 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 %.
- b) Elaborate on credit control measures followed after checkout.
- c) Write a short note on:
 - i) City ledger
 - ii) Management account
- d) Draw a format of front office accounting cycle.

PTO

SECTION – II

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

(6 Marks)

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

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

(12 Marks)

- Give the procedure to reconcile outlet sales summaries.
- List the points of difference of in rule of thumb approach and Market condition approach.
- Write a short note on Useful forecasting data.
- Explain Benefits of Forecasting.

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

(12 Marks)

- Give the procedure for preparing Daily revenue report.
 - Explain the Hubbart's formula.
 - Explain in brief 3-day forecast in front office. Draw its format
 - Write a short note on role of Night Audit.
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