

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2013-2014

COURSE : Diploma in Front Office Operation
SUBJECT : Hotel Accounts
TIME ALLOWED : 03 Hours MAX. MARKS: 100

(Marks allotted to each question are given in brackets)

Q.1. Answer the following (**any six**):

- (a) Draw format of restaurant sales summary sheet.
- (b) Explain allowance by giving format of allowance voucher.
- (c) What is uniform system of accounting? Discuss its scope.
- (d) What do you understand by operational departments of a hotel?
- (e) Which are the two main revenue producing departments of a hotel?
- (f) Define guest bill.
- (g) Explain debtor's ledger.

(6x5=30)

Q.2. Answer **any four** questions:

- (a) Discuss the duties of Night auditor.
- (b) Explain Hubbart's formula.
- (c) Explain concessionaires in detail.
- (d) What is visitor tabular ledger? Explain its advantages and disadvantages.
- (e) Explain how to control sales of minor revenue producing departments.

(4x7=28)

Q.3. Explain in **2-3** lines:

- | | | |
|---------------------|--|-----------------|
| (a) Transient hotel | (b) Bed occupancy % | (c) Credit sale |
| (d) Concessionaries | (e) High balance report | (f) VPO |
| (g) Allowance | (h) Rack Rate | (i) Overcharge |
| (j) Shortage | (j) Trade Ledger | (k) Debit Card |
| (l) Sales Tax | (m) Minor revenue producing department | |

(14x2=28)

Q.4. State True or False:

- (a) Laundry is a major revenue producing centre of the hotel.
- (b) REVPAR stands for Revenue per allotted room.
- (c) Allowance are given for unsatisfactory services.
- (d) Importance of city matter while fixing room rate.
- (e) Hubbart formula is one of the basis of fixing room rates.
- (f) The accounts of various assets and liabilities are mentioned in the general ledger.
- (g) Only large hotels can use uniform system of accounts.

(7x1=7)

Q.5. Fill in the blanks.

- (a) C.R.S stands for _____.
- (b) The correctness of posting of guests accounts in the ledger is done by the _____ in the hotel.
- (c) The common basis for group billing is _____ plan generally.
- (d) A guest weekly bill contain _____ for seven days.
- (e) _____ is used for printing postage stamp value on the envelop.
- (f) Credit Card is known as _____.
- (g) Ledger for airlines who are allowed credit, is maintained in _____.

(7x1=7)
