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
   (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)

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