

NATIONAL COUNCIL FOR HOTEL MANAGEMENT  
AND CATERING TECHNOLOGY, NOIDA  
**ACADEMIC YEAR 2015-2016**

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

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(Marks allotted to each question are given in brackets)

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- Q.1. Draw format of Allowance Voucher and Restaurant Sales summary sheet.  
**OR**  
Explain how to control the sales of minor revenue producing departments. (10)
- Q.2. Explain operating and accounting ratios with two examples of each.  
**OR**  
Briefly explain the major revenue producing departments of hotel. (10)
- Q.3. What are the basis used in hotels for charging room rates?  
**OR**  
Write short notes on Hubbart formula and Concessionaires. (10)
- Q.4. Describe the benefits of computerized accounting system.  
**OR**  
Define Night Auditing. Explain the duties of Night Auditor. (10)
- Q.5. What do you mean by Uniform System of Accounting? Briefly explain advantages of Uniform System. (10)
- Q.6. What are the different types of ledgers used in hotels? (10)
- Q.7. What is Visitor's Tabular Ledger? Explain its advantages and dis-advantages. (10)
- Q.8. What are the points to be considered during fixing the room rates? (10)

Q.9. State True or False:

- (a) City ledger comes under Debtors ledger.
- (b) CRS stands for central revenue standard.
- (c) Occupancy ratio is an operating ratio.
- (d) Laundry is a non-revenue producing department.
- (e) Selling the same room twice a day is known as double occupancy.
- (f) Location of hotel matters during fixation of room rate.
- (g) Only large hotels can use Uniform System of Accounts.
- (h) Balance sheet ratio comes under accounting ratio.
- (i) House limit is determined by Credit Card Company.
- (j) Floatels are situation on highways.

(10x1=10)

Q.10. Fill in the blanks:

- (a) KOT stands for \_\_\_\_\_.
- (b) Hubbart formula is used for fixing \_\_\_\_\_.
- (c) Current ratio is ratio of current \_\_\_\_\_ and \_\_\_\_\_.
- (d) RevPAR stands for \_\_\_\_\_
- (e) A guest weekly bill contains \_\_\_\_\_ for seven days.
- (f) Credit card is also known as \_\_\_\_\_.
- (g) Guest room facing pool area is called \_\_\_\_\_.
- (h) The full form of ISD is \_\_\_\_\_.
- (i) AP plan includes \_\_\_\_\_.
- (j) 24 hours basis is used for charging \_\_\_\_\_.

(10x1=10)

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