S5 Tourism and Hospitality Practice Paper: Hotel Occupancy, ADR and RevPAR, F&B Cost Percentages and Menu Pricing, Break-even and Seat Turnover, Airline Load Factor, Visitor Spending and Multiplier, Revenue Management (100 marks)

Level: S5 | Subject: Tourism and Hospitality Studies | 75 minutes | 100 marks | 24 questions | question paper

Section A — Hotel Accommodation Metrics (16 marks)

4 marks each, 16 marks in total.

#	Question	Marks
1	A hotel has 300 rooms and sold 240 rooms on a given night. Calculate the occupancy rate (percentage, 1 d.p.).	4
2	Room revenue for that night was HK$336,000 on 240 rooms sold. Calculate the average daily rate (ADR, whole dollars).	4
3	Calculate RevPAR (revenue per available room, whole dollars) and verify it by two methods.	4
4	The rack rate is HK$1,600. Calculate the room yield.	4

Section B — F&B Cost Control and Menu Pricing (16 marks)

4 marks each, 16 marks in total.

#	Question	Marks
5	Food cost was HK$420,000 on food revenue of HK$1,200,000. Calculate the food cost percentage.	4
6	Beverage cost was HK$132,000 on beverage revenue of HK$480,000. Calculate the beverage cost percentage.	4
7	A dish costs HK$42 and the target food cost percentage is 35%. Find the selling price and the mark-up on cost (1 d.p.).	4
8	Labour cost was HK$384,000 on total F&B revenue of HK$1,680,000. Calculate the labour cost percentage.	4

Section C — Break-even and Margin of Safety (16 marks)

Questions 9 to 12 are linked; 4 marks each, 16 marks in total.

#	Question	Marks
9	Monthly fixed cost is HK$648,000, average check HK$180 and unit variable cost HK$72. Find the unit contribution margin and the break-even number of covers.	4
10	From Q9, find the break-even revenue.	4
11	From Q9, how many covers are needed to earn a monthly profit of HK$162,000?	4
12	From Q9, if actual covers are 7,800, find the margin of safety (percentage).	4

Section D — Airline and Tour Operations (16 marks)

4 marks each, 16 marks in total.

#	Question	Marks
13	An aircraft has 320 seats and carried 272 passengers on a sector. Calculate the load factor.	4
14	A route has 2 daily flights of 320 seats over 1,200 km, 365 days a year. Find available seat kilometres (ASK) and revenue passenger kilometres (RPK) at 85% load factor.	4
15	An airline incurred HK$1,800,000 of fuel cost carrying 9,000 passengers in a quarter. Find the fuel cost per passenger.	4
16	A package tour is priced at HK$12,800 with a 9% travel agent commission. Find the commission and the net amount received by the operator.	4

Section E — Visitor Spending and the Multiplier (16 marks)

4 marks each, 16 marks in total.

#	Question	Marks
17	Hong Kong received 2,400,000 visitor arrivals with per-capita spending of HK$6,800. Find total visitor spending.	4
18	Arrivals were 2,000,000 in 2024 and 2,400,000 in 2025. Find the growth rate.	4
19	Direct visitor spending of HK$800,000,000 generates total economic impact of HK$1,520,000,000. Find the tourism multiplier.	4
20	A visitor pays US$250 at US$1 = HK$7.80. Find the HK$ amount; if the rate rises to 7.85, how much more does the hotel receive?	4

Section F — Revenue Management and Operating Ratios (20 marks)

5 marks each, 20 marks in total.

#	Question	Marks
21	A restaurant has 40 tables, averages 2.5 turns per dinner service and an average check of HK$320. Find dinner covers and revenue.	5
22	A restaurant has 120 seats and served 240 guests in a day. Find the seat turnover.	5
23	Room department cost was HK$252,000 for 6,300 rooms sold in the month. Find the cost per occupied room (CPOR).	5
24	A 300-room hotel operated 35 days in the month with gross operating profit (GOP) of HK$1,197,000. Find GOPPAR.	5