

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BSc DEGREE EXAMINATION MAY 2017
(Sixth Semester)

Branch - NUTRITION, FOOD SERVICE MANAGEMENT & DIETETICS

FOOD COST CONTROL & ACCOUNTANCY

Time : Three Hours

Maximum : 75 Marks

SECTION-A (20 Marks) *

Answer ALL questions

ALL questions carry EQUAL marks

(10 x 2 = 20)

- 1 Give the meaning of "Accounting".
- 2 Which is called as "Book of original record"? Why?
- 3 What is "Cash book"? List its types.
- 4 State the role of "Sales return book".
- 5 What is "Balancesheet"?
- 6 List any two uses of trial balance.
- 7 Mention the elements of food cost.
- 8 Define "Purchasespecification".
- 9 What is meant by "dynamic pricing"?
- 10 What is "perpetual inventory"?

SECTION - B (25 Marks!)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 5 = 25)

- 11 a Compare journal and ledger.
OR
b Enumerate principles of double entry book keeping.
- 12 a Explain the imprest system of petty cash book.
OR
b What is "purchase book"? Give its format.
- 13 a To a business which are considered as assets and liabilities?
OR
b . Evaluate importance of "Trading account".
- 14 a Write on "break even point".
OR
b Illustrate procedure of receiving process.
- 15 a Describe steps of factor method of recipe standardization with an example.
OR
b List merits of portion control.

Cont...

SECTION - C (30 Marks)

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

- 16 Journalise the following transactions:
2015 .
Aug 1 Ram started business with a capital of Rs. 10,000
Aug 2 He purchased goods from Mohan on credit Rs. 2,000
Aug 5 He paid cash to Mohan Rs. 1,000
Aug 8 He sold goods to Suresh Rs. 2,000
Aug 16 He received cash from Suresh Rs. 3,000
Aug 20 He further purchased goods from Mohan Rs. 2,000
Aug 24 He paid cash to Mohan Rs. 1,000
Aug 26 He further sold goods to Suresh Rs. 2,000
Aug 30 He received cash from Suresh Rs. 1,000
- 17 Record the following transactions in the sales book;
2015
Jan 1 Sold to Murugan & Co.
10 Electric heaters @ Rs. 200 / unit
10 table lamps @ Rs. 300 / unit
Jan 12 Sold to Manoj & Co.
10. table fans @ Rs. 2,500 / unit
20 tube lights @ Rs. 300 / unit
Jan 25 Sold to Rith & Co.
10 Electric kettles @ Rs. 500 / unit
20 power saving bulbs @ Rs. 300 / unit
- 18 List out the advantages of profit and loss account and tabulate items included in the debit and credit side of profit and loss account.
- 19 Discuss the methodology of food cost control.
- 20 Explain activities carried at storage area in a commercial food service sector.

Z-Z-Z

END