

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BSc DEGREE EXAMINATION MAY 2025
(Sixth Semester)

Branch – NUTRITION, FOOD SERVICE MANAGEMENT & DIETETICS

FOOD COST CONTROL & ACCOUNTANCY

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions
ALL questions carry EQUAL marks (5 x 1 = 5)

- 1 Select the place where the transactions were recorded in Chronological order.
(i) Ledger (ii) Journal
(iii) Prime Account (iv) Cash Book
- 2 What act as both Journal and Ledger?
(i) Purchase book (ii) Cash Book
(iii) Sales Book (iv) All the Above
- 3 Find the example for Intangible assets.
(i) Patent (ii) Buildings
(iii) Stocks (iv) Government Bonds
- 4 Choose the example for Variable Cost.
(i) Salary (ii) Insurance
(iii) Tax (iv) Electricity
- 5 What are inventory control techniques ?
(i) LIFO (ii) FIFO
(iii) Batch Analysis (iv) All the Above

SECTION - B (15 Marks)

Answer ALL Questions
ALL Questions Carry EQUAL Marks (5 x 3 = 15)

- 6 a Elaborate the functions and significance of Accounting.
OR
b Identify the various principle of Double Entry book Keeping.
- 7 a State the need and benefits of Subsidiary Books.
OR
b Write a note on purchases return book.
- 8 a List the features of Trial Balance.
OR
b How will you prepare the Trading Account? Elaborate.
- 9 a Simplify the duties of Purchasing Officer.
OR
b Distinguish between Fixed and Variable Cost.
- 10 a Examine on Inventory control in issuing Raw materials.
OR
b Inspect on Profit Fixing and Selling Price.

Cont...

SECTION -C (30 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks (5 x 6 = 30)

- 11 a A ledger is a complete set of accounts of a business enterprise. Justify.
OR
b Prioritize on Book keeping in Accounting.
- 12 a Discuss about Subsidiary Books with its types.
OR
b Elaborate on Petty Cash Book with its advantages and types.
- 13 a Assess on Need, Format and Preparation of Profit and loss Account.
OR
b Determine the significance of Balance Sheet in food and Beverage Operations.
- 14 a Analyze on Food Cost Control with its advantages and disadvantages.
OR
b Interpret the role of Budget in ensuring Food Cost Control in Food Sectors
- 15 a Inspect on Forecasting and its benefits in cost Control for F&B sectors.
OR
b Examine the objectives of Pricing , applications and pricing problems in detail.

Z-Z-Z

END