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22NDU626N

PSG COLLEGE OF ARTS & SCIENCE

(AUTONOMOUS)

BSc DEGREE EXAMINATION MAY 2026

(Sixth Semester)

Branch – **NUTRITION, FOOD SERVICE MANAGEMENT & DIETETICS**

FOOD COST CONTROL & ACCOUNTANCY

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks (10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	What does the posting refers in Transferring entries? (i) Ledger to journal (ii) Journal to ledger (iii) Balance sheet (iv) Trial balance	K1	CO1
	2	Infer the principles of Double Entry Book Keeping. (i) Single Aspect Concept (ii) Profit (iii) Debit (iv) Debit and Credit	K2	CO1
2	3	What does the purchase book records? (i) Cash purchases (ii) Cash sales (iii) Credit purchases (iv) Returns	K1	CO2
	4	Cash discount is allowed for_________ (i) Bulk purchase (ii) Credit sale (iii) Cash sales (iv) Prompt Payment	K2	CO2
3	5	How does the Trial balance is prepared? (i) using Journal (ii) using Ledger (iii) using Stock register (iv) using Cash book	K1	CO3
	6	If debit total equals credit total, trial balance is (i) Disagreed (ii) Balanced (iii) Incorrect (iv) Unbalanced	K2	CO3
4	7	The break even point determines________ (i) Profit (ii) Loss (iii) No profit no loss (iv) Asset value	K1	CO4
	8	Show the prominent role of Purchasing officer. (i) Supplier selection (ii) Cooking (iii) Ledger posting (iv) Forecasting	K2	CO4
5	9	How Volume Forecasting helps in Food Cost Control? (i) predicts Journal total (ii) predicts Sales volume (iii) predicts Ledger balance (iv) predicts Trial balance	K1	CO4
	10	An internal document to request food items from the storage department is called _______ (i) Indenting (ii) Forecasting (iii) Pricing (iv) Stock registers	K2	CO4

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SECTION - B (35 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Explain the meaning and scope of accounting with its importance in business decision making.	K2	CO1
		(OR)		
	11.b.	Describe the features and Objectives of Book Keeping including its significance in accounting.		
2	12.a.	Distinguish between Purchases Book and sales book with suitable examples.	K4	CO2
		(OR)		
	12.b.	Inspect the Format and functioning of Three column Cash Book.		
3	13.a.	Explain the need and objectives of preparing a Trial Balance.	K2	CO3
		(OR)		
	13.b.	Classify assets and Liabilities with examples.		
4	14.a.	Summarize the methodology involved in food cost control in food service operations.	K2	CO4
		(OR)		
	14.b.	Rephrase the duties of the Purchasing Officer.		
5	15.a.	Identify pricing problems faced in catering industry.	K3	CO4
		(OR)		
	15.b.	Construct inventory control techniques in food cost control.		

SECTION -C (30 Marks)

Answer **ANY THREE** questions

ALL questions carry **EQUAL** Marks (3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Recall about Journal ,its Format and steps involved in journalizing with its merits.	K1	CO1
2	17	Examine the structure and functioning of Petty Cash Book under Imprest system with its advantages.	K4	CO2
3	18	Analyze advantages and limitations of Trial balance in detecting accounting Errors.	K4	CO3
4	19	Simplify Cost Dynamics and evaluate the application of breakeven analysis in pricing decisions.	K4	CO4
5	20	Interpret the concept of profit fixing and methods in determining Selling price with suitable example.	K2	CO4

Z-Z-Z END