

**PSG COLLEGE OF ARTS & SCIENCE**  
(AUTONOMOUS)  
**BSc DEGREE EXAMINATION MAY 2018**  
(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 Define "Book keeping".
- 2 State features of accounting principles.
- 3 What is meant by invoice?
- 4 List methods of petty cash system.
- 5 Define "Trial balance".
- 6 How "gross profit" will be calculated?
- 7 Differentiate fixed and variable costs.
- 8 Define "Break-even point".
- 9 List types of stock.
- 10 What is "Volume forecasting"?

**SECTION - B (25 Marks)**

Answer **ALL** Questions

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

- 11 a List out advantages of book keeping.  
OR  
b Illustrate steps of journalizing.
- 12 a Differentiate trade discount and cash discount.  
OR  
b Enumerate role of sales book and give its format.
- 13 a Tabulate items to be shown on debit and credit side of the trading account.  
OR  
b Evaluate characteristics of balance sheet.
- 14 a Describe the steps of receiving procedure.  
OR  
b Highlight objectives of budgeting.
- 15 a List out records maintained to support ordering, purchasing and receiving materials.  
OR  
b What is "FIFO"? State its advantages and disadvantages.

**Cont ...**

**SECTION - C (30 Marks)**Answer any **THREE** Questions**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Distinguish the difference between journal and ledger.
- 17 Prepare sales return book from the following information.  
2016
- Dec. 8 Rama & Co. returned to us 20 chairs @ Rs. 10 per chair (Less: Trade discount 5%)
- Dec. 17 Recived back from Neela & Co. 4 teapots @ Rs. 13 each; 20 Bowls @ Rs. 90 each
- Dec. 26 Harish & Co. returned 2 table for being defective @ Rs. 75 each; 5 broken chairs @ Rs. 110 each
- 18 Prepare a trial balance from the following information which is derived from the ledger of Raj & Co.

## Ledger information

Ledger accounts	Dr. Total (Rs.)	Cr. Total (Rs.)
Capital	1,000	31,000
Cash account	47,500	45,000
Bills receivable	22,750	-
Building	32,500	2,500
Purchases	35,000	-
Sales	-	8,500
Ramesh	1,00,000	30,000
Ramya	1,05,000	10,000
Naresh	3,500	6,500
Bills payable	-	13,750
Bank account	3,00,000	5,00,000

- 19 Discuss on obstacles to food cost control.
- 20 Enumerate on pricing objectives and pricing problems.

Z-Z-Z

END