

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BSc DEGREE EXAMINATION MAY 2024  
(Sixth Semester)

Branch – NUTRITION, FOOD SERVICE MANAGEMENT & DIETETICS

FOOD COST CONTROL AND ACCOUNTANCY

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Identify the book in which details found in debit note are entered  
(i) Purchase book (ii) Purchase returns  
(iii) Ledger (iv) Sales return
- 2 Name the statement prepared to show the financial position of a business  
(i) Trading (ii) Profit and Loss statement  
(iii) Balance sheet (iv) Trial balance
- 3 When entry is made on both sides of cash book it is marked as  
(i) General entry (ii) Double entry  
(iii) Compound entry (iv) Contra entry
- 4 Identify the copy that retained in the purchasing office and filed under supplier list  
(i) White top (ii) Yellow  
(iii) Green (iv) Pink
- 5 Choose the intangible asset  
(i) Goodwill and Patent (ii) Cash  
(iii) Machinery (iv) Furniture

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a. Bring out the functions of book keeping and its advantages.  
OR  
b. Outline the sequence of steps in accounting cycle.
- 7 a. State the source documents from which subsidiary books are written.  
OR  
b. Compare Cash discount and Trade discount.
- 8 a. Summarize the objectives of preparing Trial balance.  
OR  
b. Explain the need for preparing trading account in a business.
- 9 a. Analyze what would be the obstacles in controlling food cost of a restaurant.  
OR  
b. Narrate the receiving procedure to be followed while receiving ordered goods.
- 10 a. State the importance of volume forecasting prior to preparation in a hotel.  
OR  
b. How goods are issued and stock maintained in a store room of a Five-star hotel?

Cont...

**SECTION -C (30 Marks)**

Answer ALL questions

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

- 11 a. Vijay Kumar started book selling business on 1st January, 2019. Following are the transactions that took place in his business for the month of January, 2019. Pass journal entries and prepare ledger accounts.
- 2019 Jan. 1 Started business with cash Rs 3,00,000  
 Jan.2 Opened bank account by depositing Rs 2,00,000  
 Jan.5 Goods bought from Marudham Textbook Corporation for cash Rs 10,000  
 Jan 15 Sold goods to Ram Traders for cash Rs 5,000  
 Jan 22 Purchased goods from Subbu and co. for Rs 15,000 and the payment is made through net banking  
 Jan 23 Purchased goods from Ramesh Rs 75,000  
 Jan 24 Paid cash to Ramesh Rs 60,000  
 Jan 25 Sold goods to Yasmine and Co. for Rs 30,000 and the payment is received through NEFT

OR

- b. Journalise the following and post in the ledger of Muthukumar

		Rs
2022 June 1	Invested money	5,00,000
3	Paid into bank	80,000
3	Cash Sales	3,00,000
5	Purchased building	3,00,000
7	Purchased goods	70,000
10	Sold goods	80,000
15	Cash sales	1,00,000
15	Withdrew cash from bank	10,000
25	Paid electric charges	3,000
27	Withdrew money for personal use	20,000
30	Paid salary	75,000

- 12 a. Enter the following transactions in the three-column cash book of Kalyana Sundaram 2023

		Rs.
Jan. 1	Balance in hand	42,500
	Balance at bank	35,000
3	Received for cash sales	15,700
4	Cash paid into bank	11,500
6	Cash purchases	14,300
9	Received dividend directly by the bank through ECS	2,000
10	Pongal advance to staff paid through bank	17,000
12	Received cash from Nagarajan and allowed him discount	11,850 150
17	Paid Magesh in full settlement of his account Rs.20,000	19,700
20	Cash withdrawn for personal expenses	20,000
30	Withdrawn cash from ATM for office use	1,500

OR

- b. Prepare purchases book and sales book in the books of Sundar textiles Ltd., from the following transactions given for Sep, 2022

2022

Sep 1	Purchased goods from Guru, Kancheepuram on credit 100 meters silk @ Rs.450 per meter 75 meters velvet @ Rs.180 per meter
Sep 10	Sold goods to Priya, Coimbatore on credit 60 meters Silk @ Rs.490 per meter 50 meters Velvet @ Rs.210 per meter
Sep 18	Goldina & sons purchased from us on credit 100 meters Silk @ Rs.510 per meter
Sep 20	Purchased goods from Jai Vignesh & sons, Tirunelveli on credit 50 rolls kada cloth @ Rs.730 per roll 80 rolls cotton cloth @ Rs.650 per roll
Sep 21	Sold goods to Vimal agencies 75 meters cotton @ Rs.100 per meter 100 meters Raw silk @ Rs.230 per meter
Sep 24	Purchased from Saalu, Karur for cash Shirting cloth @ Rs.7,000 Sarees @ Rs.25,000

- 13 a. From the following balances extracted from the books of a trader, ascertain gross profit and net profit for the year ended May 31, 2020

Particulars	Rs.	Particulars	Rs.
Sales	72,250	Purchases	32,250
Opening stock	7,600	Sales returns	1,250
Purchases returns	250	Rent	300
Stationery and printing (office)	250	Salaries	3,000
Miscellaneous expenses	200	Travelling expenses (on sales)	1,800
Advertisement	500	Commission paid	150
General Expenses	2,500	Office Expenses	1,600
Dividend received	2,500	Wages	2,600
Loss on sale of old furniture	300	Profit on sale of investments	500

OR

- b. Prepare Trading and Profit & Loss account of M/s sports equipment for the year ended March 31, 2021 and balance sheet as on that date:

Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
Opening stock		50,000	
Purchased and sales		3,50,000	4,21,000
Sales returns		5,000	
Capital			3,00,000
Commission			4,000
Creditors			1,00,000
Bank overdraft			28,000
Cash in hand		32,000	
Furniture		1,28,000	
Debtors		1,40,000	
Plants		60,000	
Carriage on purchases		12,000	
Wages		8,000	
Rent		15,000	
Bad debts		7,000	
Drawings		24,000	
Stationery		6,000	
Travelling expenses		2,000	
Insurance		7,000	
Discount		5,000	
Office expenses		2,000	

Closing stock as on March 31,2020 Rs. 2,500

- 14 a. Elucidate the steps in the methodology of controlling food cost in an establishment.

OR

- b. Discuss the purchasing procedures and the selection of suppliers.

- 15 a. Point out the practical applications of pricing of food in a hotel industry.

OR

- b. Highlight the process of inventory and inventory control in issuing the raw materials.

Z-Z-Z

END