

**PSG COLLEGE OF ARTS & SCIENCE**  
(AUTONOMOUS)  
**BSc DEGREE EXAMINATION MAY 2019**  
(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 What is book keeping?
- 2 Give the accounting equation.
- 3 What is debit note and credit note?
- 4 List the source documents for making entries in account books.
- 5 Define trial balance.
- 6 What is opening stock?
- 7 Differentiate assets and liabilities.
- 8 What are two statements prepared from trial balance?
- 9 What are the records maintained in store room?
- 10 List the benefits of portion control.

**SECTION - B (25 Marks)**

Answer **ALL** Questions

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

- 11 a State the advantages of double entry system of book-keeping.  
OR  
b Classify ledger accounts and justify the need for posting in ledger.
- 12 a Brief on the purpose, types and advantages of subsidiary books.  
OR  
b Give the characteristics of cash book and its benefits.
- 13 a Comment on the objectives and benefits of preparing balance sheet.  
OR  
b What items appear on debit and credit side of trading account?
- 14 a State the duties of purchasing officer in a food service establishment.  
OR  
b What is the procedure to be adopted while receiving goods?
- 15 a Give the need for standard recipes and its advantages.  
OR  
b Write a short note on volume forecasting.

**Cont . . . .**

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

16 Journalise and post the following transactions in the books of Venketesh.

2017 April 1	Bought goods for cash	50,000
2	Sold goods for cash	1,50,000
3	Bought goods on credit from Lakshmi	90,000
5	Sold goods to Revathi	20,000
7	Received from Revathi	15,000
9	Paid to Lakshmi	50,000
20	Bought furniture for cash	50,000

17 Enter the following transactions in the purchase and sales books of Bharath.

2015 Jan 6	Purchased goods from Babu	50,000
8	Sold goods to Somu	1,50,000
9	Purchased goods from Gopal	45,000
10	Sold goods to Thomas	35,000
18	Sold goods to Jayapal	25,000
20	Purchased goods from Ramesh	30,000
30	Sold goods to Suresh	3,000

18 Prepare Trading and profit/loss account from the books of Raman.

Stock (15.1.2014)	1,50,000
Purchases	11,65,000
Purchases returns	1,00,000
Postage	3,000
Discount received	5,000
Bad debts	1,000
Sales	30,00,000
Closing stock	8,00,000
Carriage outwards	40,000
Wages	1,00,000
Sales return	50,000
Salaries	50,000
Stationeries	10,000
Interest	8,000
Insurance	4,000

19 Discuss on the methodology of food cost control.

20 Explain on the pricing objectives, problems and how will you fix the selling price.