



MACHAKOS UNIVERSITY

University Examinations 2018/2019

SCHOOL OF HOSPITALITY AND TOURISM MANAGEMENT

DEPARTMENT OF HOSPITALITY MANAGEMENT

..... YEAR SPECIAL/SUPPLEMENTARY FOR

DIPLOMA IN HOSPITALITY AND TOURISM MANAGEMENT

DHTM 025: FOOD AND BEVERAGE COST CONTROL

DATE:

TIME:

INSTRUCTIONS

Answer Question One and Any Other Two Questions

- 1 a) Define the term food cost control (2 marks)
- b) Explain fully the 3 phases of food control cycle (2 marks)
- c) Describe how an establishment can control telephone and internet usage. (10 marks)
- d) State six overheads common in all business (6 marks)
- 2 a) Explain the problems related to F&B control (10 marks)
- a) Explain the following: Semi variable costs
- i. Fixed costs
- ii. Variable costs
- iii. Fraud
- iv. Control systems (10 marks)
3. Makos Restaurant has the following information for the month of Oct. 2016:
- | | |
|-------------------------|-------------------------|
| Total sales Ksh 64000 | labour cost Ksh 16600 |
| Material cost Ksh 28200 | overhead costs Ksh10880 |
| Staff meals Ksh 1320 | |

Required:

- i. Calculate the **gross** profit of Pendo in Kshs and in percentage (5 marks)
- ii. Calculate the **net** profit of Pendo in Kshs and in percentage (5 marks)
- b) State 5 ways in which a planned portion can be lost (10 marks)
4. a) State 6tools/ equipment used for portion control. (6 marks)
- b) Distinguish between issuing and storing. (4 marks)
- c) Define the following terms;
 - i. cash float
 - ii. margin of safety
 - iii. break even point
 - iv. net profit (10 marks)
 - v. Purchasing
5. a) Distinguish between FIFO and LIFO (4 marks)
- b) Explain the following characteristics of an effective control system
 - i) Accurate
 - ii) Timely
 - iii) Integration (6 marks)
- c) Explain the **five** ways of minimizing fraud in an establishment (10 marks)

