

MACHAKOS UNIVERSITY

SCHOOL OF HOSPITALITY AND TOURISM

SUPLIMENTARY PAPER FOOD AND BEVERAGE COST CONTROL DHTM 025 ;.

Instructions to candidates: Answer question 1 and any other two

- 1 a) Define the term food cost control 2 mks
b) Explain fully the 3 phases of food control cycle 12 mks
c) Describe how an establishment can control telephone and internet usage. 10mks
d) State six overheads common in all business 6 mks
- 2 Explain the problems related to F&B control 10mks
b) Explain the following:
Semi variable costs
Fixed costs
Variable costs
Fraud
Control systems 10mks

3 a) 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 5mks

ii Calculate the **net** profit of Pendo in Kshs and in percentage 5mks

- b) State 5 ways in which a planned portion can be lost 10 mks
- 4a) State 6tools/ equipment used for portion control. 6 mks
b) Distinguish between issuing and storing. 4mks
- c) Define the following terms;
i) cash float
ii) margin of safety
iii) break even point
iv) net profit 10 mks
v) Purchasing

5) a) Distinguish between FIFO and LIFO 4mks

b) Explain the following characteristics of an effective control system

i) Accurate

ii) Timely

iii) Integration

6mks

c) Explain the **five** ways of minimizing fraud in an establishment 10mks