



MACHAKOS UNIVERSITY

University Examinations for 2021/2022 Academic Year

DIRECTORATE OF TVET

SECOND YEAR FIRST TERM EXAMINATION FOR

DIPLOMA IN CATERING AND ACCOMMODATION

FOOD AND BEVERAGE CONTROL THEORY

DATE: 22/7/2022

TIME: 11.30-2.30 PM

INSTRUCTIONS

1. This paper consists of two sections A and B
2. Answer all the questions in Section A and any three from section B

SECTION: A (40 MARKS)

1. a) State five reasons why gross profit percentage would be less than it should be (5 marks)
- b) Describe the two elements of labour costs (4 marks)
- c) Outline three advantages of cyclic menus in volume forecasting (6 marks)
- d) Define the following terms (12 marks)
 - i. Standard recipe
 - ii. Net margin
 - iii. Margin of safety
 - iv. Angle of incidence
 - v. Standard yield
 - vi. Overheads
- e) Differentiate between base selling and en pension (4 marks)
- f) Outline five objectives of standard yield (5 marks)
- g) Outline Four objectives of pricing (4 marks)

SECTION: B CHOOSE ANY THREE QUESTIONS (60 MARKS)

2. a) Explain Five limiting factors operating in hotel and catering establishments (10 marks)
- b) The figures given below are extracted from the sales budget of the sunshine Hotel in respect of January 2013.

	Dept. A	Dept. B	Dept. C	Bar	Su
No. of covers	4000	3000	2000		
ASAP	sh 500	sh 750	sh 650		
Sales	sh 2000000	sh 2250000	sh 1300000	600000	250000

At the end of January 2013, it was ascertained that the number of covers achieved during the period was: Dept. A-4200, Dept. B-2900, Dept. C-2100. The actual average spending power was: Dept. A-520, Dept. B-760, Dept. C-640. The actual bar sales were sh 625000 and actual sundry sales amounted to sh 270000. Prepare a monthly sales report, showing clearly the relevant variances. (10 marks)

3. a) Differentiate between marginal costing and absorption costing (4 marks)
- b) Outline Four limitations of break-even charts (4 marks)
- c) Explain two reasons why standard portion sizes are important. (4 marks)
- d) Explain four ways of developing final forecast (8 marks)
4. a) Outline how the following would be prepared in a large catering establishment
- i. Sales budget
 - ii. Labour cost budget
 - iii. Budgeted profit and loss account (6 marks)
- b) Explain Three factors influencing portion size for a catering establishment (6 marks)

- c) Explain Five objectives of volume forecasting (8 marks)
5. a) Distinguish between sales tax and service charge (4 marks)
- b) Explain Four merits of standard recipes (8 marks)
- c) Muthoka's Factory manufactures two types of plastic containers. Budgeted sales for the products known as Dustbins and Pales for 2013 are:

Product	Quantity	Price
Dustbins	4500	120
Pales	9300	60

Stocks of these products were as under;

Product	Opening stock	Closing stock
Dustbins	2500 units	2200 units
Pales	4000 units	5000 units

Required:

- Prepare sales budget (4 marks)
- Prepare production budget (4 marks)