

ROLL No.....

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2015-2016

COURSE : 2nd Semester of Craftsmanship Certificate Course in
Food Production & Patisserie
SUBJECT : Costing
TIME ALLOWED : 02 Hours MAX. MARKS: 50

(Marks allotted to each question are given in brackets)

Q.1. A Restaurant sale varies from 1000 to 5000 units in a year. Average spending power is 20 per customer. Variable cost is 40% of total sales, Food cost is 15,000/-. Calculate p/v ratio, break-even point in units, break-even point in rupees. Also plot a break-even chart. (10)

Q.2. Following information was extracted from Sun & Sand Restaurant for the month of February. You are required to calculate the elements of cost and to express each as a percentage of sales, assuming that Rs.800/- of the food have been used for staff meals. Calculate the Gross Profit, after wage profit and net profit:

Particulars	Amount (in Rs.)
Sales	50,000/-
Opening stock	4,000/-
Purchases	12,500/-
Closing stock	3,000/-
Wages & salaries	3,200/-
E.S.I.	500/-
Gas & Electricity	2,000/-
Insurance	1,000/-
Office expenses	2,000/-
Depreciation	1,000/-
Printing & stationery	700/-

(10)

Q.3. What do you mean by costing? Explain Batch Costing.

OR

Explain in detail the purchasing procedure for raw materials in hotels.

(5)

Q.4. Briefly explain the duties of a Purchase Officer. (5)

Q.5. Draw a neat diagram (**any two**):
(a) Purchase order form
(b) Bin Card
(c) Break-even chart (2x2 ½ =5)

OR

Explain in detail the various methods of purchasing. (5)

Q.6. Explain Blind receiving.
OR
Explain Purchase specification. (5)

Q.7. What is cost sheet? Discuss its advantages. (5)

Q.8. State True or False:
(a) Gross profit is known as kitchen profit.
(b) House rent is added in labour cost.
(c) Purchase order is prepared by purchase officer.
(d) Food cost + labour cost = total cost.
(e) Contribution = sales-variable cost. (5x1=5)
