

NATIONAL COUNCIL FOR HOTEL MANAGEMENT
AND CATERING TECHNOLOGY, NOIDA
ACADEMIC YEAR 2014-2015

COURSE : 2nd Semester of Craftmanship 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. From the information given below, calculate:

- (a) P/V ratio
- (b) BEP (in units)
- (c) BEP (in rupees)
- (d) Margin of safety (in units)
- (e) Margin of safety (in rupees)

Total fixed costs = Rs.50,000/-
Selling price = Rs.50/- per unit
Variable costs = Rs.25/- per unit

No. of units produced and sold during the period is 5,000/-.

(10)

OR

What is the importance of material control in a hotel? How can it be done?

(5+5=10)

Q.2. A mixed spice is made up of four ingredients. The details of information regarding this are given below:

Sl. No.	Ingredients	Qty. (in Kg.)	Price per Kg. (in Rupees)
01	Coriander	0.05	50/-
02	Turmeric	0.05	70/-
03	Chilly	0.50	90/-
04	Pepper	0.375	150/-

Find the cost of 50 gms. of the mixture.

(5)

OR

What is cost sheet? Discuss its advantages.

(1+4=5)

Q.3. Following information was extracted from the books of a restaurant for the month of March 2013:

Particulars	In Rupees
Sales	4,50,000/-
Opening stock	25,000/-
Closing stock	50,000/-
Materials purchased	1,50,000/-
Wages and salaries	60,000/-
Provident fund	20,000/-
ESI	10,000/-
Bonus	5,000/-
Printing & stationery	2,000/-
Postage	7,000/-
Advertisement	20,000/-
Repairs	10,000/-
Rent & taxes	4,000/-
Electricity	5,000/-
Commission	5,000/-
Insurance	4,000/-
Telephone	7,000/-

Staff meals and complementary food amounted to Rs.10,500/- and Rs.8,000/- respectively. You are required to calculate:

- Elements of cost and their percentages on sales.
 - Gross profit, after wage profit & net profit and also their percentages on sales.
- (10)

Q.4. Explain the following:

- | | |
|----------------------|---------------------|
| (a) Meat tag | (b) Contribution |
| (c) Break-even point | (d) Blind receiving |
| (e) Bin card | |

(5x1=5)

Q.5. Distinguish between (**any two**):

- FIFO and LIFO
- Fixed cost and variable cost
- Gross profit and net profit
- Standard recipe and standard purchase specification

(2x 2 ½ x2=5)

Q.6. Draw the format (**any two**):

- (a) Purchase order form
- (b) Kitchen order ticket
- (c) Bin card
- (d) Stores requisition

(2x 2 ½ x2=5)

OR

What is costing? Explain briefly the various methods of costing applied in different industries.

(1+4=5)

Q.7. Explain the various methods of purchasing adopted in a hotel.

OR

Define costing. What are its objectives?

(5)

Q.8. Fill in the blanks:

- (a) Contribution = Sales minus _____.
- (b) The point of no profit, no loss is called _____.
- (c) A bin card is maintained by _____.
- (d) Mark up price =cost price + _____.
- (e) The cost which is partly fixed and partly variable is known as _____.

(5x1=5)
