



MURANG'A UNIVERSITY COLLEGE
(A CONSTITUENT COLLEGE OF JOMO KENYATTA UNIVERSITY OF AGRICULTURE AND TECHNOLOGY)
SCHOOL OF HOSPITALITY & TOURISM
DEPARTMENT OF HOSPITALITY MANAGEMENT

UNIT CODE: DHM 1213

UNIT TITLE: HOSPITALITY COSTING & CONTROL

DATE: 3TH AUGUST 2015

TIME: 2 HOURS

SUPPLEMENTARY/ SPECIAL EXAMINATION

SECTION A- COMPULSORY

Q 1 (a) Explain the followings terminology

- i. Food and beverage control
 - ii. Purchasing
 - iii. Budget
- (6marks)

(b) Differentiate between variable personnel and fixed personnel. (4marks)

(c) State four (4) implications of low stock turnover rate in a food and beverages outlet.

(d) Explain the procedure of handling damaged goods. (4marks)

(e) List eight (8) resources available to a manager (4marks)

(f) State (six) 6 obstacles in food and beverage control (6marks)

SECTION B- ATTEMPT TWO QUESTIONS ONLY.

Q2. State three duties of a budget committee. (3marks)

b) Differentiate between a fixed and flexible budget and give an example for each (5marks)

c) Explain six (6) types of theft that is possible during the purchasing process. (12 marks)

Q3. The Big Hoggers Restaurant serves between 1600 and 2200 customers per week. The average Customers spending is ksh. 50. The costs of the restaurant are:-

Fixed cost 45000 per week

Variable cost 50% of sale.

You are required to:-

- Prepare a tabular statement using the information provided, showing clearly:-

1. How much profit or loss per week will be made by the restaurant when it serves 1600, 1700, 1800, 1900, 2000, 2100 and 2200 customers per week. (8marks)
2. The break- even chart/ graph well labeled and showing the margin of safety. (7marks)
3. Contribution/ sales graph or profit volume graph well labeled. (5marks)

Q4. The F& B controller of a down town restaurant was in the process of tabulating Sales mix analysis for the month of February and March 2015 when he fell ill leaving the job un completed.

You have just taken over as the acting F&B controller & the work obtained from his desk is a given below.

SALES MIX ANALYSIS FOR FEBRUARY 2015

Menu Item	Unit Sold	Unit Cost	Unit Sale	Total Cost	Total Sales	Cost % age
Grilled Beef	35	30	70	-	-	-
Panfried Ti;apia	70	95	110	-	-	-
Pork Picatta	45	40	95	-	-	--
Vegetable Curry	60	20	80	-	-	--
Steak Porterhouse	120	80	130	-	-	-
Total	330			-	-	-

SALES MIX ANALYSIS FOR MARCH 2015

Menu Item	Unit Sold	Unit Cost	Unit Sale	Total Cost	Total Sales	Cost % age
Grilled Beef	20	30	70	-	-	-
Panfried Ti;apia	95	95	110	-	-	-
Pork Picatta	95	40	95	-	-	--
Vegetable Curry	30	20	80	-	-	--
Steak Porterhouse	90	80	130	-	-	-
Total	330			-	-	-

Required:-

- a) Complete the F&B controller work by filling the pertinent information in the above table. (16marks)
- b) Which period did not record good profit (2marks)
- c) Generate 2 solutions which can enable the restaurant make good profit during the worse period identified above without interfering with customer preference. (2marks)