

**BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(END SEMESTER EXAMINATION)**

CLASS: BHMCT
BRANCH: HMCT

SEMESTER : VI
SESSION : SP/2023

SUBJECT: HM312 FOOD AND BEVERAGE CONTROL

TIME: 3 Hours

FULL MARKS: 50

INSTRUCTIONS:

1. The question paper contains 5 questions each of 10 marks and total 50 marks.
 2. Attempt all questions.
 3. The missing data, if any, may be assumed suitably.
 4. Before attempting the question paper, be sure that you have got the correct question paper.
 5. Tables/Data hand book/Graph paper etc. to be supplied to the candidates in the examination hall.
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Q.1(a)	Which factors are to be considered while purchasing and receiving the raw materials? Explain all of them.	[5] 1	2
Q.1(b)	“Food & beverage control tends to be more difficult than the control of materials in many other industries”. Justify the statement.	[5] 1	5
Q.2(a)	Classify cost based on variability and explain all of them.	[5] 2	4,2
Q.2(b)	What are the elements of cost and explain all of them.	[5] 2	2
Q.3(a)	“Standard Purchase Specification is an effective tool that assists in controlling cost”- Justify the statement.	[5] 4	5
Q.3(b)	ABC private Limited Co. sells only single variety of solar panel. Fixed cost of the said company is Rs. 72,00,00,000/-. In the financial year of 2022-23 the company earned Rs.2,00,00,000/- by selling 500 units of solar panel. The variable cost of 500 units of solar panel is Rs.1,60,00,000/-. Calculate the Break Even Point Volume; Break Even Point Value and P/V ratio of ABC Pvt. Ltd Co.	[5] 3	3
Q.4(a)	How important role does ‘bin card’ play in beverage control?	[5] 4	3
Q.4(b)	Inventory records for the month of March 2023 reveal the following: Opening inventory on the 1st of the month: 120 cans of prawn cocktail @ Rs. 580/- Purchased on the 7th of the month: 248 cans of prawn cocktail @ Rs. 585/- Purchased on the 15th of the month: 350 cans of prawn cocktail @ Rs. 575/- Purchased on the 26th of the month: 272 cans of prawn cocktail @ Rs. 590/- Purchased on the 28th of the month: 180 cans of prawn cocktail @ Rs. 582/- A physical inventory on the 31st of the month showed that 195 cans remained in stock. Selling price of prawn cocktail is Rs.2200/- per can. Calculate the value of closing stock, food cost and food cost% according to FIFO, LIFO, Average weighted price and Latest Purchase Price method.	[5] 4	3
Q.5(a)	Differentiate between current and deferred compensation.	[5] 5	4
Q.5(b)	How the internal and external factors affect the labour cost and labour cost percentage?	[5] 5	3

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