

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

**CLASS: BHMCT**  
**BRANCH: HMCT**

**SEMESTER : VI**  
**SESSION : SP/2024**

**SUBJECT: HM312 FOOD & 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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		CO	BL
Q.1(a)	What are the objectives of food & beverage control?	[5] 1	2
Q.1(b)	"Food & beverage control tends to be more difficult than the control of materials in many other industry". Justify the statement.	[5] 1	5
Q.2(a)	Classify cost based on variability and explain all of them.	[5] 2	4
Q.2(b)	XYZ private Limited Co. sells only single variety of battery. Fixed cost of the said company is Rs. 72,00,00,000/-. In the financial year of 2023-24 the company earned Rs.2,00,00,000/- by selling 500 units of battery. The variable cost of 500 units of battery is Rs.1,60,00,000/-. Calculate the Break Even Point Volume; Break Even Point Value and P/V ratio of XTZ Pvt. Ltd Co.	[5] 3	3
Q.3(a)	Briefly explain any seven methods that may be used for purchasing food materials.	[5] 4	2
Q.3(b)	What are the objectives of production planning?	[5] 4	2
Q.4(a)	What are the objectives of stock taking of the beverages?	[5] 4	2
Q.4(b)	Inventory records for the month of March 2024 reveal the following: Opening inventory on the 1st of the month: 120 cans of Guinness @ Rs. 580/- Purchased on the 7th of the month: 248 cans of Guinness @ Rs. 585/- Purchased on the 15th of the month: 350 cans of Guinness @ Rs. 575/- Purchased on the 26th of the month: 272 cans of Guinness @ Rs. 590/- Purchased on the 28th of the month: 180 cans of Guinness @ Rs. 582/- A physical inventory on the 31st of the month showed that 195 cans remained in stock. Selling price of Guinness is Rs.2200/- per can. Calculate the value of closing stock, beverage cost and beverage cost% according to FIFO, LIFO, Average weighted price and Latest Purchase Price method.	[5] 4	3
Q.5(a)	Classify employee compensation and explain all of them	[5] 5	4
Q.5(b)	How the internal and external factors affect the labour cost and labour cost percentage?	[5] 5	3

:::30/04/2024:::M