



B.H.M. IV Semester Degree Examination, September/October - 2023

HOTEL MANAGEMENT

Hotel Costing

(NEP)

Time : 2 Hours

Maximum Marks : 60

SECTION - A

Answer the following sub-questions. Each sub-question carries **one** mark. **10x1=10**

1. (a) What do you mean by Variable Cost ?
- (b) Expand LIFO.
- (c) State the elements of cost.
- (d) What do you mean by Budget ?
- (e) What is Allowance ?
- (f) What is BEP ?
- (g) Define Costing.
- (h) What is Banquet menu ?
- (i) What is Food cost ?
- (j) What is Sunk cost ?

SECTION - B

Answer **any four** of the following questions. Each question carries **five** marks.

4x5=20

2. Draw the format of Hotel Cost Sheet.
3. Briefly explain the objectives of food costing.
4. What do you mean by EOQ in inventory management ? Explain.
5. Explain the factors influencing in determination of menu price.
6. Draw the format of Bin card.
7. Calculate maximum level, minimum level and reorder level from the following :
Re-order quantity 1500 units
Re-order period 4 to 6 weeks
Maximum consumption 400 units per week
Normal consumption 300 units per week
Minimum consumption 250 units per week



SECTION - C

Answer **any three** of the following questions. Each question carries **ten** marks.

3x10=30

8. Explain the LIFO and FIFO methods of stock valuation. Explain their advantages and disadvantages.
9. From the given information prepare ingredient cost sheet and find out selling price per portion to earn a gross profit of 65% on selling price.
 Name of Dish : Navarin Printanes
 Number of portions : 10
Ingredients :
 Clarified Fat 50 gm @ Rs. 48/kg
 Stewing lamb 900 gm @ Rs. 105/kg
 Brown stoke 8 gm @ Rs. 41/kg
 Flour 30 gm @ Rs. 20/kg
 Turnips 1.8 kg @ Rs. 24/kg
 Carrots 900 gm @ Rs. 30/kg
 Button mushroom 900 gm @ Rs. 154/kg
 Potatoes 900 gm @ 20/kg
 Peas 50 gm @ Rs. 30/kg
 Fresh Beans 50 gm @ Rs. 50/kg
 Parsely, pinch of sugar Rs. 1
10. From the following data. Calculate :
 (i) Breakeven point expressed in amount of Sales in rupees.
 (ii) How many units are to be sold to earn a net income of 20% of sales ?
 Selling price per unit Rs. 40
 Variable manufacturing cost per unit Rs. 22
 Variable selling cost per unit Rs. 3
 Fixed Factory overheads Rs. 1,60,000
 Fixed Selling cost Rs. 20,000
11. What is Budgetary Control ? Explain the advantages and disadvantages of budgetary control.
12. XYZ Co. Ltd. had 300 units of raw material at the end of 2021 all of which were purchased at Rs. 10 per unit. During 2022 the following purchases were made :
 April 200 units @ Rs. 9 per unit
 May 1000 units @ Rs. 8.50 per unit
 June 200 units @ Rs. 8 per unit
 July 300 units @ Rs. 7.75 per unit
 August 200 units @ 7.10 per unit
 At the end of 2022 there were 350 unit in hands. Compute inventory under FIFO method.

