



MAASAI MARA UNIVERSITY

REGULAR UNIVERSITY EXAMINATIONS

2022/2023 ACADEMIC YEAR

SECOND YEAR, FIRST SEMESTER

SCHOOL OF NATURAL RESOURCES, TOURISM

HOSPITALITY

BACHELOR OF HOTELS & HOSPITALITY

MANAGEMENT

COURSE CODE: HHM 2114-1

**COURSE TITLE: FOOD AND BEVERAGE COSTING AND
CONTROLS**

DATE: 8TH DECEMBER, 2022

TIME: 1100-1300

INSTRUCTIONS TO CANDIDATES

Answer question **ONE** compulsory and any other **TWO** questions

This paper consists of 2 printed pages. Please turn over.

SECTION A- 20 MARKS**QUESTION ONE**

i.) Explain the following terms and give relevant examples where necessary
(10 marks)

- a) Fixed Costs
- b) Variable Costs
- c) Controllable costs
- d) Prime cost
- e) Total Sales by Category
- f) Total Sales per Seat
- g) Average Check.
- h) Average Sale per Server
- i) Covers
- j) Seat Turnover

ii) Given the following information, calculate cost percentages. Round your answers to the nearest tenth of a percent.
(3 marks)

Cost, Ksh 20000; Sales, Ksh 50000

iii) Calculate cost, given the following figures for cost percent and sales
(3marks)

Cost percent, 28.0%; Sales, kshs5000

iv) Calculate sales, given the following figures for cost percent and cost
(4 marks)

Cost percent, 30.0%; Cost, Kshs 9000

SECTION B 30 MARKS**QUESTION TWO**

- a. Explain seven importance of control in an organization (7 marks)
- b. Elaborate eight control techniques available to a manager in a hospitality firm
(8 marks)

QUESTION THREE

- a. Establishing standard procedures for receiving food and beverage is very important in any hospitality operation, outline five steps involved in this process
(10 marks)
- b. Elucidate five causes of excessive costs in a hospitality organization
(5 marks)

QUESTION FOUR

- a. Explain five ways in which budgets can be used as control devices in food and beverage operations
(5 marks)

- b. Explain five significant effects of improper receiving controls
(10 marks)

QUESTION FIVE

- a. Elucidate five means of obtaining price quotations in a hospitality establishment
(5 marks)
- b. Give a brief description of the following documents/personnel in control
(10 marks)
- i.) Invoice
 - ii.) Credit note
 - iii.) Meat tag
 - iv.) Receiving clerk
 - v.) Goods receiving book

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