

2819/202

**DIET THERAPY, HOSPITALITY
ACCOUNTING AND CONTROL II**

June/July 2017

Time: 3 hours



THE KENYA NATIONAL EXAMINATIONS COUNCIL

**DIPLOMA IN CATERING AND ACCOMMODATION MANAGEMENT
MODULE II**

DIET THERAPY, HOSPITALITY ACCOUNTING AND CONTROL II

3 hours

INSTRUCTIONS TO CANDIDATES

*This paper consists of **SIX** questions.*

*Answer any **FIVE** questions in the answer booklet provided.*

Maximum marks for each part of a question are as indicated.

Candidates should answer the questions in English.

This paper consists of 4 printed pages.

Candidates should check the question paper to ascertain that all the pages are printed as indicated and that no questions are missing.

1. (a) Explain **three** ways of managing allergies caused by food. (6 marks)
- (b) Explain **three** effects of drugs on food intake. (6 marks)
- (c) Describe **four** disorders of the lower gastro-intestinal tract. (8 marks)

2. (a) Highlight **six** ways of improving appetite of patients suffering from HIV infections. (6 marks)
- (b) State **six** conditions that require tube feeding. (6 marks)
- (c) Explain **four** ways of managing mild hypertension without using drugs. (8 marks)

3. (a) Define each of the following terms:
- (i) dividend;
- (ii) ordinary share;
- (iii) share premium. (6 marks)
- (b) Explain **three** features of a current account. (6 marks)
- (c) The following information was obtained from the books of account of Tilla Traders for the year ended 30 September 2015.

	Ksh.
Wages	64,000
Cost of sales	568,000
Sales	938,000
Rent	42,000
Insurance	18,000
General expenses	72,000

Prepare an income statement for the year ended 30 September, 2015. (8 marks)

4. (a) Explain **three** errors that will not affect the balancing of a trial balance. (6 marks)
- (b) The following information relates to rent payable by Wima Enterprises for the year 2015.

	Ksh.
Rent paid	82,000
Rent owing (1 January 2015)	6,000
Rent owing (31 December 2015)	4,000

Prepare a rent account for the year 2015. (6 marks)

- (c) Abu and Boro are partners in business. Their partnership deed provides for:
- profits and losses to be shared equally.
 - Boro to receive an annual salary of Ksh. 48,000.
 - interest on capital to be allowed at 10% per annum.

The following information relates to the firm for the year ended 31 December, 2015.

	Ksh.
Capital: Abu	240,000
Boro	200,000
Net profit for the year	180,000

Prepare an appropriation account for the year ended 31 December, 2015. (8 marks)

- (5)
- (a) State **four** advantages of preparing cost reports in catering and accommodation establishments. *Optimal reference* (4 marks)
- (b) Explain the meaning of the following hotel revenue tools:
- average length of stay; (2 marks)
 - closed to arrival; (2 marks)
 - function room occupancy. (2 marks)
- (c) (i) Highlight **five** objectives of standard yield in catering and accommodation establishment. (5 marks)
- (ii) A joint of meat weighing 50 kilograms is purchased at 400 shillings per kg. The bone and cooking loss amounts to 30% of the total weight. Calculate the number of 200 g portions obtainable from the carved meat. (5 marks)

- (6)
- (a) Differentiate between a budget and budgetary control. (4 marks)
- (b) (i) Explain the meaning of idle time. (2 marks)
- (ii) Identify **five** examples of normal idle time in catering and accommodation establishments. (5 marks)

- (c) The following information was extracted from the books of Blue Print Restaurant in relation to wheat flour:

Particulars		Ksh.
Stock on 1st March 2016	-	26,200
Direct expenses	-	4,400
Direct wages	-	53,100
Purchases	-	191,250
Carriage	-	41,700
Stock on 31st March 2016	-	29,050

Calculate the prime cost of flour in Blue Print Restaurant for March 2016. (9 marks)

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