

2819/202

DIET THERAPY, HOSPITALITY
ACCOUNTING AND CONTROL II

June/July 2020

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 5 printed pages.

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

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Turn over

1. (a) (i) Explain the meaning of the term chronic constipation. (2 marks)
- (ii) State **five** signs and symptoms of chronic constipation. (5 marks)
- (b) Enumerate **five** functions of the liver. (5 marks)
- (c) State **two** reasons for including each of the following nutrients in a burn recovery diet.
- (i) Proteins. (2 marks)
- (ii) Carbohydrates. (2 marks)
- (iii) Fats. (2 marks)
- (iv) Vitamins. (2 marks)

2. (a) Identify **five** therapeutic diets. (5 marks)
- (b) Explain **four** functions of kidneys in the body. (8 marks)
- (c) (i) Explain the meaning of the term 'antiviral'. (2 marks)
- (ii) List **five** signs and symptoms of HIV and AIDS. (5 marks)

3. (a) Fill in the missing figures in the following table.

| | Capital Kshs | Liabilities Kshs | Current assets Kshs | Non-current assets Kshs |
|-------|-----------------|---------------------|------------------------|----------------------------|
| (i) | 40,000 | - | 62,000 | 28,000 |
| (ii) | 68,000 | 42,000 | - | 86,000 |
| (iii) | - | 59,000 | 66,000 | 44,000 |
| (iv) | 50,000 | 70,000 | 62,000 | - |

(4 marks)

- (b) State **four** differences between a savings account and a current account. (8 marks)
- (c) The following information relates to Amani Social Club for the year 2017.

| | Kshs |
|----------------------------------|-------------|
| Annual subscriptions | 240,000 |
| Rent payable | 162,000 |
| Donations | 100,000 |
| Canteen profit | 38,000 |
| Depreciation of Sports equipment | 18,000 |
| Electricity | 26,000 |

Prepare an income and expenditure account for the year ended 31 December, 2017.

(8 marks)

4. (a) Identify the appropriate term for each of the following statements.

- (i) A share of profit to the owners of a company.
- (ii) Amount contributed by the owners of a company.
- (iii) Amount of profit put aside for a purpose.
- (iv) Amount that a company borrows in form of units.

(4 marks)

- (b) The following balances were obtained from the books of account of Huta Enterprises as at December, 2017.

| | Kshs |
|-----------------------------|-------------|
| Accounts payable | 10,000 |
| Accounts receivable | 30,000 |
| Bank overdraft | 40,000 |
| Sales | 1,000,000 |
| Purchases | 700,000 |
| Cash | 300,000 |
| Wages | 80,000 |
| Equipment | 150,000 |
| Discounts allowed | 6,000 |
| Discounts received | 8,000 |
| Capital | 393,000 |
| Drawings | 50,000 |
| Salaries | 60,000 |
| Inventory (31 January 2017) | 75,000 |

Prepare a trial balance as at 31 December, 2018.

(8 marks)

- (c) The following information relates to wages payable by Honda Enterprises for the year 2017.

| | | Kshs |
|-----------------------------|---------|---------|
| Balances (1 January 2017) | prepaid | 16,000 |
| | accrued | 10,000 |
| Paid | | 624,000 |
| Balances (31 December 2017) | prepaid | 22,000 |
| | accrued | 14,000 |

Prepare a wages payable account for the year 2017. (8 marks)

5. (a) Highlight **four** functions of the food and beverage controller. (4 marks)
- (b) Describe **two** records kept in the housekeeping department. (4 marks)
- (c) (i) State **four** advantages of the Time Rate method of computing wages in catering and accommodation establishments. (4 marks)
- (ii) Wilson prepared 360 loaves of bread in one week. He was allowed 10 minutes per loaf. He completed preparing the loaves in 50 hours. His wage rate per hour was Kshs 20.

Required:

Calculate Wilson's total wage according to Rowen Scheme. (8 marks)

6. (a) State **four** limitations of a break-even chart. (4 marks)
- (b) Highlight **four** benefits of establishing standard yields in catering and accommodation establishments. (4 marks)
- (c) The figures given below were extracted from the sales budget of Kings catering company in respect of September 2018.

| Restaurant | X | Y | Z |
|------------------------|----------|----------|----------|
| Number of covers | 2000 | 1500 | 1000 |
| Average spending power | Kshs 500 | Kshs 750 | Kshs 625 |

At the end of September 2018, it was ascertained that the actual results were as follows:

| Restaurant | X | Y | Z |
|------------------------|----------|----------|----------|
| Number of covers | 2100 | 1450 | 1050 |
| Average spending power | Kshs 550 | Kshs 740 | Kshs 630 |

You are required to:

- (i) Prepare a monthly sales report for Kings catering company for the month of September 2018, showing the relevant variances. (8 marks)
- (ii) Comment on the results achieved in (i) above. (4 marks)

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