

2819/202

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

June/July 2023

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

All questions carry equal marks.

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.

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Turn over

1. (a) State **six** reasons for loss of appetite in patients. (6 marks)
- (b) Highlight **six** benefits of physical activity to the body. (6 marks)
- (c) Describe **four** ways in which physical examination can be used to indicate the nutritional status of an individual. (8 marks)
2. (a) (i) Identify **two** causes of peptic ulcers. (2 marks)
- (ii) Suggest **six** diet considerations for patients suffering from peptic ulcers. (6 marks)
- (b) Enumerate **six** reasons for modifying diets. (6 marks)
- (c) Discuss **three** benefits of high fiber diets. (6 marks)
3. (a) The following information was extracted from the books of account of Botta Hotel as at 31st December 2020.

	Ksh
Accounts payable	46,000
Accounts receivable	56,000
Inventory	58,000
Capital (January 2020)	378,000
Equipment	388,000
Cash in hand	184,000
Bank loan	150,000
Net profit for the year	112,000

- Prepare a statement of financial position as at 31st December 2020. (8 marks)
- (b) Explain each of the following terms:
 - (i) Invoice. (2 marks)
 - (ii) Paying in slip (2 marks)
 - (iii) Credit note (2 marks)

- (c) On 31st July 2021, the cash book of Khan Restaurant showed a debit bank balance of Ksh. 498,000. The following information was obtained from the bank statement for the month of July 2021.

	Ksh
Bank wages	23,000
Standing order payment	115,000
Direct deposit	69,200
Dishonoured cheques	46,000

Prepare an adjusted cash book. (6 marks)

4. (a) Explain **three** uses of a trial balance in an organisation. (6 marks)

- (b) The following errors were revealed in the books of account of Amod Restaurant during the month of June 2021.

- Purchases day book had been overcast by Ksh 24,600.
- Cash sale of Ksh 18,000 had been debited on both accounts affected.
- Discounts allowed of Ksh 2000 had been recorded in the discounts received accounts.

Prepare a general journal correcting the errors. (8 Marks)

- (c) Yego and Zena are partners in business with capital contributions of Ksh 150,000 and Ksh 100,000 respectively.

Their partnership agreement provides for:

- Profits and losses to be shared equally.
- Interest on capital to be allowed at 12% per annum
- Zena to receive a monthly salary of Ksh 6,000.

During the year 2020, the firm realized a net profit of Ksh 138,000.

Prepare an appropriation account for the year ended 31st December 2020.

(6 marks)

5. (a) Identify **four** components of a sales budget. (4 marks)

- (b) Highlight **five** objectives of budgetary control. (5 marks)

- (c) State **five** advantages of forecasting in food production control. (5 marks)

- (d) The following information was extracted from the books of Rangi Rangi Restaurant for the month of June 2020.

Purchase	Ksh 2,350
Sales	Ksh 4396
Stock on 1st June	Ksh 256
Stock on 31st June	Ksh 230
Purchase returns	Ksh 26

- (i) Calculate gross profit. (3 marks)
- (ii) Express gross profit above as a percentage of sales. (3 marks)
6. (a) Highlight five factors that determine stock levels in catering accommodation. (5 marks)
- (b) Ringo Motel provided services worth Ksh 9,500 in the month of May 2020. Opening stock was valued at Ksh 3,500 while closing stock valued at Ksh 1,150.
Calculate the rate of stock turnover for the restaurant. (5 marks)
- (c) Giving an example in each case, distinguish between operating and fixed budgets. (6 marks)
- (d) State four objectives of production planning in catering and accommodation. (4 marks)

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