

# FOOD COST AND QUALITY CONTROL - II

Semester – 6<sup>th</sup>

CC - 14

FN (602)

Credit – 2 + 2 = 4

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## Objectives :-

This course will be enable the students to –

- Be familiar with different analysis related to food cost and quality control.
- Be familiar with quality control, valuation and assurance.
- Be familiar with the testing of various quality parameters.

## Unit – 1

A. Management accounting ratio analysis.

Importance, significance of accounting ratios and its limitations, preparation of ratios, simple workouts, profitability ratios GP, NP, OPERATING, - materials consumed, manufacturing expenses, administrative expenses, selling expenses.

B. Performance or activity ratio INVENTORY, TURN OVER, WORKING CAPITALS, TURNOVER, financial position judgment ratio, CURRENT, LIQUIDITY, FIXED ASSETS, CURRENT ASSETS, DEBY EQUITY.

## Unit – 2

A. Break even analysis with simple workouts. (Basic workout mention of P/V ration only theory knowledge)

B. Introduction to variance analysis – meaning and uses price and quantity variance.

## Unit – 3

A. Introduction to quality control, evaluation and assurance.

B. Responsibilities and organization of the quality control department.

## Unit – 4

A. Sample, inspection sampling and interpretation of data.

B. Container evaluation.

**Practical:**

1. Evaluation of raw materials and finished products for specific gravity.  
- Size, Shape, Symmetry, Style.
2. Texture – Tenderness, crispness, firmness.
3. Rheology – Viscosity, consistency.
4. Recording and Reporting control charts.
5. Production control. (Theory Base).

**Reference:**

1. Bhar B.K. (1977): Cost Accounting, Academic Publishing, Calcutta.
2. Matz A., Curry O and Frank G.W. (1970) Cost Accounting, Taraporewala Sons and co. pvt. Ltd., Bombay.
3. Prasad N.K.(1979): Principles and Practice of Cost Accounting, Book syndicate pvt. Ltd. Calcutta.
4. Kotas R: An approach to food costing. Berrie and Rockliff Ltd., London.