KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR

SESI I : 2026/2027

DTF30343: FOOD AND BEVERAGE COST CONTROL

TARIKH : 30 OKTOBER 2026
MASA : 8.30 PAGI – 10.30 PAGI (2 JAM)

Kertas soalan ini mengandungi **TUJUH (7)** halaman bercetak.
Bahagian A: Struktur (4 soalan)
Dokumen sokongan yang disertakan : Formula

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

TERBUKA

SECTION A : 100 MARKS
BAHAGIAN A : 100 MARKAH

INSTRUCTION:
This section consists of **FOUR (4)** structured questions. Answers ALL questions.

ARAHAN :
*Bahagian ini mengandungi **EMPAT (4)** soalan struktur. Jawab SEMUA soalan.*

QUESTION 1
SOALAN 1

CLO1 (a) Explain **FIVE (5)** importances of cost control.
*Terangkan **LIMA (5)** kepentingan kawalan kos.*

[5 marks]
[5 markah]

CLO1 (b) Compare perishable food items and non-perishable food items based on **FOUR (4)** aspects.
*Bandingkan bahan makanan mudah rosak dan bahan makanan tidak mudah rosak berdasarkan **EMPAT (4)** aspek.*

[8 marks]
[8 markah]

CLO1 (c) Elaborate **SIX (6)** documents used in purchasing process.
*Huraikan **ENAM (6)** dokumen yang digunakan dalam proses pembelian.*

[12 marks]
[12 markah]

QUESTION 2
SOALAN 2

CLO2 (a) Convert the following units from the Imperial System to the Metric System.
Tukarkan unit berikut daripada Sistem Imperial kepada Sistem Metrik.

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NO.	IMPERIAL	METRIC SYSTEM
i)	10 tsp	_____ml
ii)	4 tbsp	_____ml
iii)	5 oz	_____g

Table 1/*Jadual 1*

[6 marks]

[6 markah]

CLO2 (b) Table 2 shows the labor cost for Sweet Lavender Restaurant. The employees work according to the hours given.

Jadual 2 menunjukkan kos buruh bagi Sweet Lavender Restaurant. Pekerja bekerja mengikut jumlah jam yang diberikan.

NO.	NAME	HOURS	RATE	TOTAL (RM) /DAY
1	Fatin	8	RM 10.50	
2	Shira	8.5	RM 11.00	
3	Asmidar	9	RM 11.50	
4	Zyla	9	RM 12.00	
5	Sufi	9	RM 12.50	
6	Raf	9.5	RM 13.00	
7	Rosne	10	RM 13.50	

Table 2/*Jadual 2*

Calculate the labor cost for each of the employees per day.

Kirakan jumlah kos buruh bagi setiap pekerja untuk sehari

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[7 marks]

[7 markah]

CLO2 (c) Calculating of inventory

Pengiraan inventori

SWEET LAVENDER RESTAURANT FINANCIAL REPORT	
Food Purchases	RM 65,320.00
Promotion Expenses	RM 200.00
Closing Inventory	RM 22,120.00
Transfer from other units	RM 630.00
Opening Inventory	RM 21,237.00
Transfer to other unit	RM 750.00
Cooking Liquor	RM 350.00
Employee Meals	RM 320.00

Figure 3/*Rajah 3*

Given the above figure from the financial report of Sweet Lavender Restaurant. Determine the cost of food issues, the cost of food consumed, and the cost of food sold.

Berdasarkan rajah di atas yang diambil daripada laporan kewangan Sweet Lavender Restaurant. Tentukan kos makanan yang dikeluarkan, kos makanan yang digunakan, dan kos makanan yang dijual.

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[12 marks]

[12 markah]

QUESTION 3

SOALAN 3

CLO2 (a) Explain **FOUR (4)** importances of standard recipe.

*Terangkan **EMPAT (4)** kepentingan resepi standard.*

[4 marks]

[4 markah]

CLO2 (b)

Seafood Chowder Recipe **Portion: ?**

Ingredients

- 300 g fish fillet (diced)
- 300 g prawns (peeled)
- 2 potatoes (diced)
- 1 onion (diced)
- 2 cloves garlic (minced)
- 4 L seafood stock
- 250 ml cooking cream
- 250 ml fresh milk

Figure 4/*Rajah 4*

Based on the Seafood Chowder recipe above, calculate the total number of portions produced.

Berdasarkan resipi Seafood Chowder di atas, kirakan jumlah keseluruhan hidangan yang dihasilkan.

[9 marks]

[9 markah]

CLO2 (c) Blue Whale Restaurant is planning to revise the selling prices of its menu items due to a decline in customer demand. Apply **SIX (6)** factors affecting menu prices.

*Restoran Blue Whale merancang untuk menyemak semula harga jualan bagi item-item dalam menu disebabkan oleh penurunan permintaan pelanggan. Aplikasikan **ENAM (6)** faktor yang mempengaruhi harga menu.*

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[12 marks]

[12 markah]

QUESTION 4

SOALAN 4

CLO3 (a) Table 5 shows the menu analysis for Sweet Petal Café.

Jadual 5 menunjukkan analisis menu bagi Sweet Petal Café.

MENU ITEM	NUMBER SOLD	POPULARITY INDEX	ITEM CONTRIBUTION MARGIN (RM)	CONTRIBUTION MARGIN INDEX
Chocolate Fudge Cake	169	HIGH	1.50	LOW
Pandan Gula Melaka Cake	195	HIGH	2.00	HIGH
Orange Caramel Cake	135	LOW	3.00	HIGH
Victoria Strawberry Cake	151	LOW	1.50	LOW
Rainbow Cheese Cake	180	HIGH	2.00	HIGH
Matcha Red Bean Cake	100	LOW	1.50	LOW
Average	155		1.92	

Table 5/*Jadual 5*

Provide the appropriate matrix square for each menu item based on the Popularity Index and Item Contribution Margin as the key variables.

Tentukan petak matriks yang sesuai bagi setiap item menu berdasarkan Indeks Popularity dan Margin Sumbangan Item sebagai pemboleh ubah utama.

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[6 marks]

[6 markah]

CLO3 (b) Analyze **TWO (2)** marketing strategy for each matric square

Analisa DUA (2) strategi pemasaran bagi setiap petak matriks.

[8 marks]

[8 markah]

CLO3 (c) Table 6 shows the Food Sales Score Sheet for Luna Pasta Restaurant.

Jadual 6 menunjukkan Lembaran Skor Jualan Makanan bagi Restoran Luna Pasta.

Luna Pasta Restaurant		
MENU		**PRICE PER UNIIT (RM)**
Caesar Salad	111	10.90
Crispy Calamari	11	11.90
Shrimp Bisque	11111	12.90
Chicken Alfredo	11111 11	18.90

Table 6/*Jadual 6*

i. Analyze the sales information and prepare a complete Food Sales Report together with the total sales based on the data provided.

Analisa maklumat jualan dan sediakan Laporan Jualan Makanan yang lengkap berserta jumlah keseluruhan jualan berdasarkan data yang diberikan."

[10 marks]

[10 markah]

ii. Based on your answer in question 4(c)(i), determine the Average Check

Berdasarkan jawapan anda dalam soalan 4(c)(i), tentukan Purata Per Pelanggan

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[1 mark]

[1 markah]

SOALAN TAMAT

Lampiran 1

List of Formula

Measures	Imperial System to Metric System				
Mass	1 ounce	oz	**28**	gram	g
	1 pound	lb	**0.45**	kilogram	kg
Capacity	1 teaspoon	tsp	**5**	millilitre	m(
	1 tablespoon	tbsp	**15**	millilitre	m(
	1 fluid ounce	fl. oz	**30**	millilitre	m(
	1 ounce	oz	**0.03**	litre	(
	1 cup	C	**0.25**	litre	(
	1 pint	pt	**0.47**	litre	(
	1 quart	qt	**0.95**	litre	(
	1 gallon	gal	**38.46**	litre	(
Volume	1 cubic feet	ft^3	**0.03**	cubic meter	m^3
	1 cubic yard	yd^3	**0.76**	cubic meter	m^3
Measures	**Metric System to Imperial System**				
Mass	1 gram	g	**0.035**	ounce	oz
	1 kilogram	kg	**2.22**	pound	lb
Capacity	1 millilitre	m(	**0.2**	teaspoon	tsp
	1 millilitre	m(	**0.07**	tablespoon	tbsp
	1 millilitre	m(	**0.03**	fluid ounce	fl. oz
	1 litre	(	**33.33**	ounce	oz
	1 litre	(	**4**	cup	C
	1 litre	(	**2.1**	pint	pt.
	1 litre	(	**1.05**	quart	qt
	1 litre	(	**0.026**	gallon	gal
Volume	1 cubic meter	m^3	**33.33**	cubic feet	ft^3
	1 cubic meter	m^3	**1.3**	cubic yard	yd^3

Food Cost Percentage (%)	= Total Food Cost / Total Sales x 100%
Sales (100%)	= FC% + LC% + OH% + P%
Sales (S)	= Variable Cost (VC) + Fixed Cost (FxC) + Profit (P)
Variable Rate (VR)	= Variable Cost (VC) / Sales (S)
Contribution Rate (CR)	= 1 – Variable Rate (VR)
Contribution Margin (CM)	= Sales (S) – Variable Cost (VC)
Sales (S)	= Food Cost (FC) + Labor Cost (LC) + Overhead Cost (OH), Profit (P) = 0
Sales (S)	= Fixed Cost (FxC) + Variabel Cost (VC), Profit (P) = 0
Working Factor (WF)	= New Yield (NY) / Old Yield (OL)
New Quantity (NW)	= Old Ingredient (OL) x Working Factor (WF)
Portion Number	= Total Final Volume / Portion Size
Prime Cost per Unit	= Raw Food Cost + Direct Labor Cost
Menu Price	= Prime Cost per Unit / Prime Cost%
Menu Price	= [Raw Food Cost + Direct Labor Cost] / [Food Cost% + Direct Labor Cost%]
Menu Price	= Raw Food Cost + Menu Amount
Menu Price	= Raw Food Cost / Food Cost %
Menu Price	= Raw Food Cost x Multiplier
Menu Price	= Raw Food Cost x Pricing Factor
Average Check	= Total Sales / Total Quantity Sold

Types of Food	% of Waste	% of Edible Portion
Chicken, meat and lamb		
- Steak (rump) bought and served boneless	25	75
- Steak (sirloin/tenderloin)	15	85
- Steak bought and served boneless	25	75
- Lamb chop	35	65
- Lamb and chicken bought with bones, served boneless	35	65
Seafood		
- Fish (fillet)	20	80
- Fish served with bone	60	75
- Prawn, crab	40	40
- Squid	25	60
- Mollusk	25	75
Vegetables		
- Green vegetable	30	70
- Cabbage	10	90
- Cauliflower, broccoli	15	85
- Cucumber served without skin and core	25	75
- Carrot	20	89
- Capsicum, chili	30	70
- Shallots, onion	15	85
- Garlic	20	80
Fruits		
- Watermelon, honey dew, papaya, pineapple	25	75
- Pear, apple	20	80
- Mango	35	65

Goal Value = A x B x C x D

A = 1.00 – Food Cost%
B = Item Popularity
C = Selling Price
D = 1 – (Variable Cost % + Food Cost %)