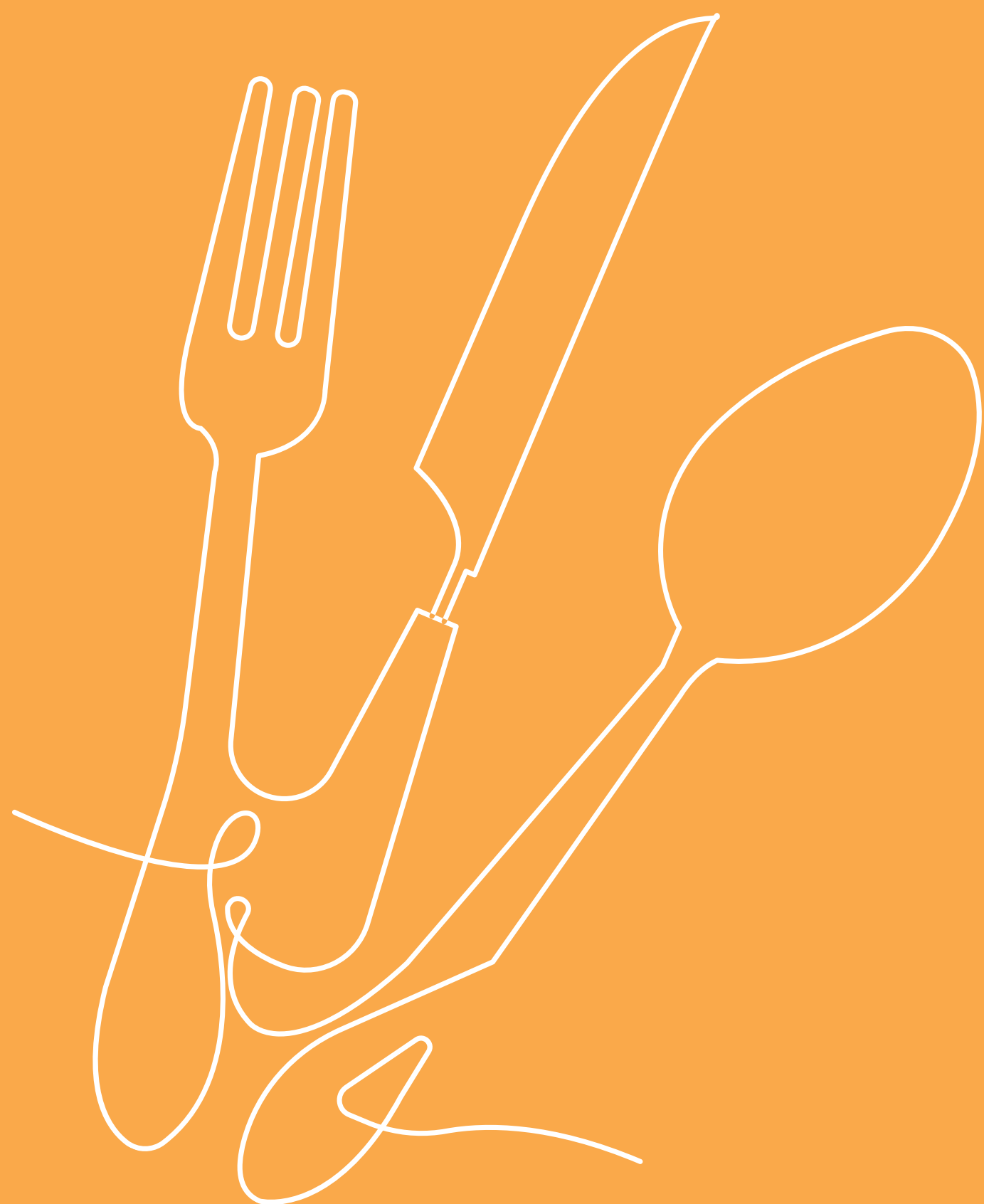


FOOD AND BEVERAGE COST CONTROL

WORKBOOK




AISHAH ALS

JABATAN PELANCONGAN DAN HOSPITALITI

FOOD AND BEVERAGE COST CONTROL

WORKBOOK





Published by:


POLITEKNIK METrO KUALA LUMPUR
No. 2-14, Jalan Setiawangsa 10
Taman Setiawangsa 10
Taman Setiawangsa
54200 Kuala Lumpur
03-42518000

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First Published 2024
@ Politeknik METrO Kuala Lumpur 2024

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P R E F A C E

This ebook is a practical guide for Polytechnic students studying Food and Beverage Cost Control. Tailored for those in Malaysia, it focuses on the essential principles of cost management in the food and beverage industry. Through carefully crafted questions, the workbook aims to help students understand and apply cost control strategies effectively. By the end of this material, students should have a solid grasp operational efficiency within the context of Malaysian food and beverage businesses.

ACKNOWLEDGEMENT

I am extremely thankful to Allah SWT, and with His blessing, the Food and Beverage Cost Control Workbook has been successfully published. This e-book is created to help students better understand the topics covered in the Food and Beverage Cost Control course at Malaysia Polytechnic. While preparing this material, we encountered several challenges, and I want to express my heartfelt thanks to my family, the Polytechnic e-Learning Coordinator, and colleagues for their valuable guidance and support in developing this workbook.

I would also like to extend my gratitude to the following for granting permission to use copyrighted photos in this Food and Beverage Cost Control Workbook:

C a n v a

I genuinely hope that this Food and Beverage Cost Control Workbook proves to be highly beneficial for both students and educators in Malaysia Polytechnic.

T h a n k y o u .

Siti Noor Aishah bt Abdul Latif Sabri

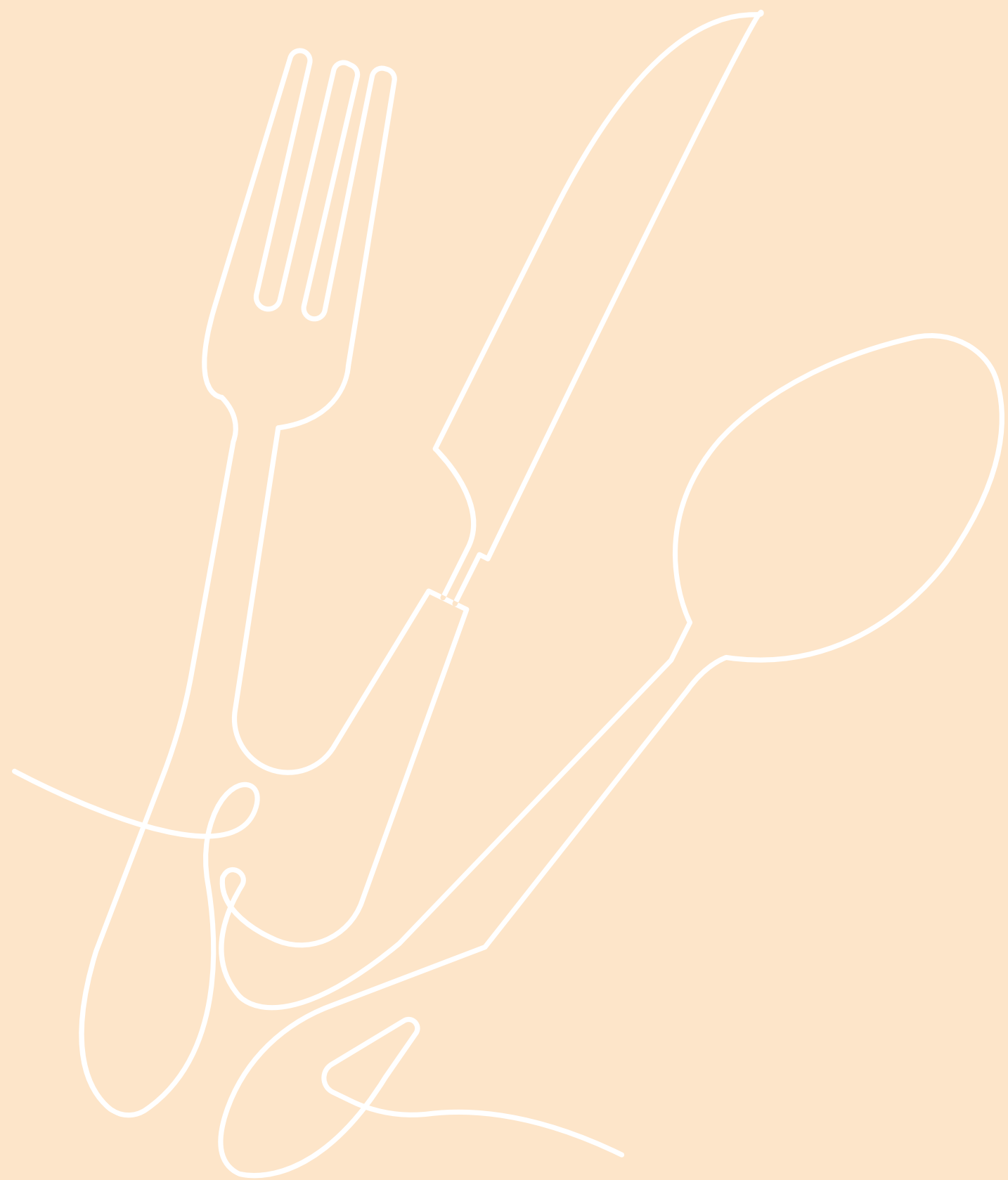
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Chapter 1:

INTRODUCTION TO FOOD AND BEVERAGE COST CONTROL



Introduction to Food and Beverage Cost Control

Structured / Essay Question

Question 1 [8 Marks]

Define the following term:-

- a) Fixed Cost
- b) Variable Cost
- c) Unit Cost
- d) Total Cost
- e) Historical Cost
- f) Planned cost
- g) Controllable Cost
- h) Non-controllable Cost

Question 2 [2 Marks]

Which costs are included in:-

- a) Prime Cost
- b) Overhead Cost

Question 3 [5 Marks]

Provide a **detailed** explanation of the *predetermined standards* in food service operations.

Question 4 [5 Marks]

Define the following term;

- a) Cost
- b) Standard
- c) Standard Cost
- d) Quality Standard
- e) Quantity Standard

Question 5 [8 Marks]

List **EIGHT (8)** Control Techniques.

Introduction to Food and Beverage Cost Control

Structured / Essay Question

Question 6 [6 Marks]

Explain the significance of cost control within the food and beverage industry by outlining and discussing six key reasons why it is essential for businesses in this sector to implement effective cost control measures.

Question 7 [4 Marks]

Catherine, the owner of a city restaurant, faces some issues. **Over-ordering ingredients** leads to spoilage, while **inconsistent portion sizes** and **lack of standardized recipes** result in excess food being discarded. Operational chaos during peak hours and outdated equipment further compound the problem. Without addressing these issues, the restaurant's profitability and sustainability are jeopardized.

Based on the situation described above, the TWO (2) principle that may cause excessive cost are:-

Introduction to Food and Beverage Cost Control

Structured / Essay Question

Question 8 [10 Marks]

Spencer, a passionate entrepreneur, decides to open a new restaurant in town. Recognizing the importance of a well-organized operation cycle, he meticulously plans each stage to ensure efficiency and profitability.

*Firstly, Spencer conducts a thorough **operation analysis** to understand the market demand, target audience, and competition. Based on his findings, he formulates a strategic **menu plan** that balances customer preferences with cost-effective ingredients.*

*Next, Spencer focuses on **purchasing** high-quality ingredients from reliable suppliers at competitive prices. He establishes strict standards for **receiving** and inspecting goods to maintain freshness and quality.*

*Upon delivery, the restaurant staff follows meticulous procedures for **storing** ingredients in designated areas with proper labeling and rotation systems to minimize waste and ensure food safety.*

*In the kitchen, food **production** is carried out according to standardized recipes and portion sizes to maintain consistency and minimize waste. Spencer invests in modern equipment to streamline the cooking process and optimize efficiency.*

*During **service** hours, Spencer emphasizes excellent customer service to enhance the dining experience. Staff members are trained to upsell and cross-sell menu items effectively, maximizing sales opportunities.*

*At the point of sale, Spencer implements robust **cash control** measures to prevent losses and discrepancies. Regular **sales analysis** is conducted to identify trends, evaluate performance, and make data-driven decisions to drive revenue growth.*

Overall, by meticulously following each stage of the operation cycle, Spencer's restaurant operates smoothly, delivers exceptional dining experiences, and achieves sustainable profitability in the competitive restaurant industry.

“Based on the narrative above, highlight the **operational food & beverage cost control cycle strategies that Spencer employs.”**

Chapter 2:

PROCUREMENT



Procurement

Structured / Essay Question

11

Question 1 [10 Marks]

Outline FIVE (5) principals to be concerned when storing food.

Question 2 [6 Marks]

Compare THREE (3) advantages and disadvantages of centralized purchasing

Question 3 [4 Marks]

Explain the meaning of perishable and non-perishable items.

Question 4 [10 Marks]

Elaborate **FIVE (5)** documents used in the purchasing process

Question 5 [6 Marks]

Compare **THREE (3)** advantages and disadvantages of centralized purchasing

Question 6 [6 Marks]

Musa Restaurant uses the periodic order method, placing orders every two weeks. Determine the quantity of UHT milk to order today, given the following:

- A. Normal usage is one case of 24 boxes per week
- B. Quantity on hand is 10 boxes.
- C. Desired ending inventory is 16 boxes.

Question 7 [8 marks]

Isa's Cafe uses the periodic order method, ordering once a month. Determine the proper quantity of pineapple juice to order today, given the following:

- A. Normal usage is one case of 12 cans per week
- B. Quantity on hand is 6 cans
- C. Desired ending inventory is 18 cans.
- D. The coming month is expected to be very busy, requiring 50% more tomato juice than normal.

Procurement

12

Structured / Essay Question

Question 8 [10 Marks]

Kajang Fried Chicken Restaurant uses perpetual order method. One of the items to be ordered is Chili Sauce. Determine **reorder point** and **reorder quantity** given the following:-

- A. Normal usage is 21 bottles per week.
- B. It takes four days to get delivery of the item
- C. Par stock is 42 bottles.
- D. Bottle come packed six to a case.

Question 9 [10 Marks]

The Middleton Restaurant uses the perpetual order method. One of the items in the inventory is canned baked beans. Determine **reorder point** and **reorder quantity**, given the following:

- A. Normal usages is 28 cans per week
- B. It takes seven days to get delivery of the item
- C. Par stock is set at 56 cans
- D. Cans come packed 12 to a case

Question 10 [10 Marks]

Diana Restaurant uses perpetual order method for its inventory purchasing. One of the most item is canned mushroom. Calculate **reorder point** and **reorder quantity** given information:

- A. Normal usage is 250 cans per week
- B. Takes 4 days of delivery
- C. The safety factor is 50%
- D. Par stock is 40 cans

Question 11 [4 Marks]

Explain TWO (2) advantages and disadvantages of standing orders.

Procurement

Sturctured / Essay Question

Question 12 [10 Marks]

Middletown Restaurant uses the perpetual order method. One of the items in the inventory is canned coconut milk. Determine **reorder point** and **reorder quantity**, given the following:

- A. Normal usages is 32 cans per week
- B. It takes 3 days to get delivery of the item
- C. Par stock is set at 56 cans
- D. Cans come packed 12 to a case

Question 13 [10 Marks]

Mixsoon Restaurant uses perpetual order method for its inventory purchasing. One of the most item is canned sweet peas. Calculate **reorder point** and **reorder quantity** given information:

- A. Normal usage is 120 cans per week
- B. Takes 5 days of delivery
- C. The safety factor is 70%
- D. Par stock is 30 cans

Question 14 [5 Marks]

Provide a detailed explanation of **FIVE (5)** purchasing techniques.

Question 15 [3 Marks]

Identify **THREE (3)** documents used in purchasing process.

Procurement

Sturctured / Essay Question

Question 16 [5 Marks]

Identify **FIVE (5)** documents used in receiving, storing and issuing process

Question 17 [2 Marks]

Outline **THREE (3)** importance of the receiving process.

Question 18 [10 Marks]

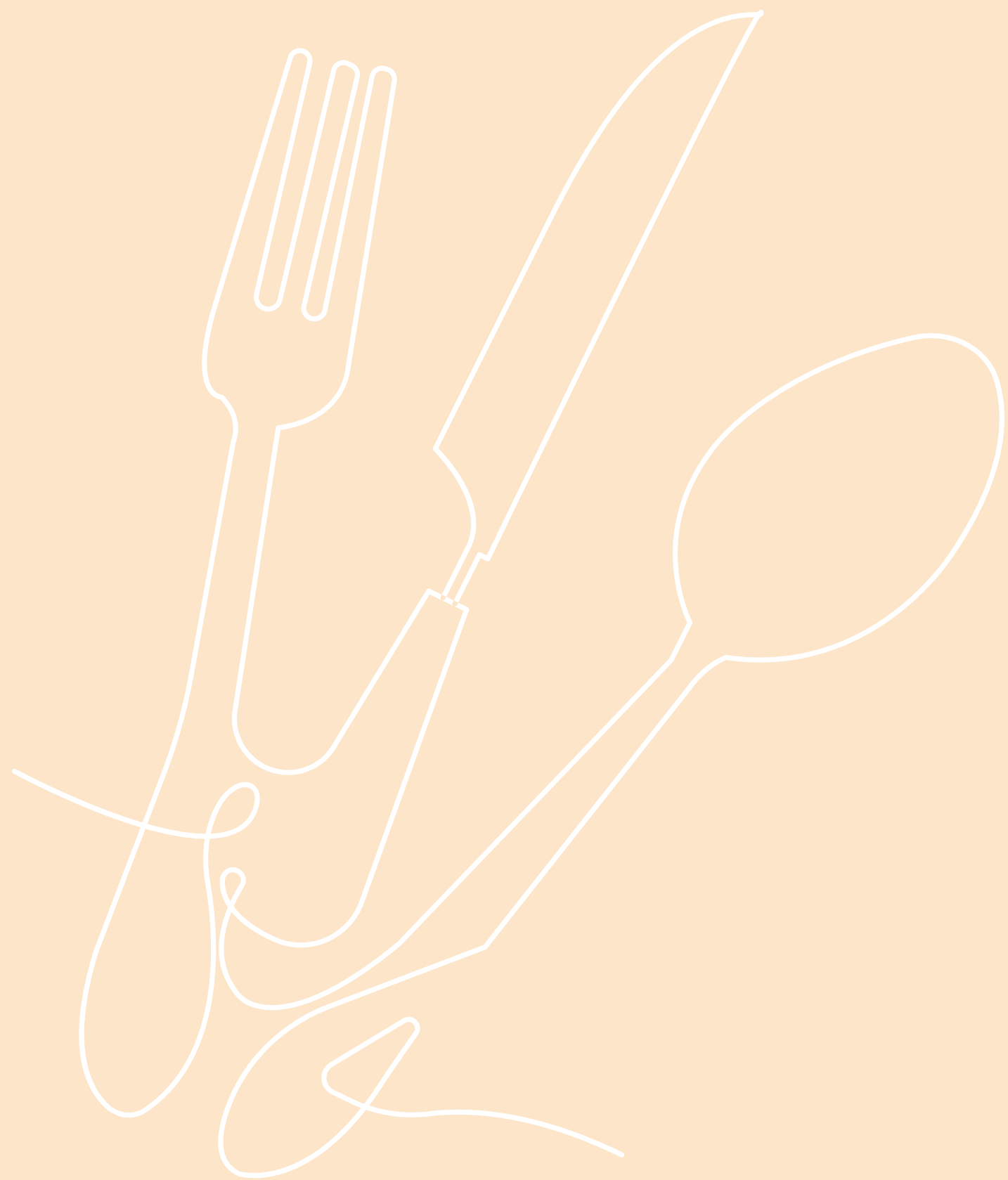
John, the manager of a high-end seafood restaurant, is training his new staff on the importance of proper receiving techniques for their deliveries. John understands that the way they receive and inspect the ingredients directly impacts the quality and reputation of the restaurant. Explain four key receiving techniques that John should teach his staff. For each technique, provide a detailed explanation and illustrate it with a scenario that highlights its importance in the context of John's seafood restaurant.

Question 19 [8 Marks]

Discuss **FOUR (4)** importance of the purchasing process. A new restaurant is opening in a city. The restaurant owner, Diana, is aware that the purchasing process will play a crucial role in her business's success. Explain the importance of the purchasing process within the context of Diana's new restaurant by outlining and discussing four key reasons why it is essential for her to implement an effective purchasing process.

Chapter 3:

COST



Cost

Sturctured / Essay Question

Question 1 [13 Marks]

Calculate the conversion below

- a. 30 oz = _____gm
- b. 22 gm = _____oz
- c. 100 lb = _____kg
- d. 325 kg = _____lb
- e. 1 1/2 tsp = _____ml
- f. 35 fl. oz = _____ml
- g. 250 ml = _____fl.oz
- h. 2.5 L = _____oz
- i. 12 gallon = _____L
- j. 20 L = _____gallon
- k.61 oz = _____lb
- l. 5.4lb = _____oz
- m.356 °F = _____°C
- n. 190 °C = _____°F

Question 2 [7 Marks]

Compute the potential food cost.

- a. Cost % :Cost, RM 2,548.50; Sales, RM 9,850.00
- b. Cost : Cost percentage 31%; Sales, RM 5,368.00
- c. Sales : Cost percentage 32%; Cost, RM 1,390.00
- d. Sales : Cost percentage 27%; Cost, RM 4,109.00
- e. Cost : Cost percentage 31.5%; Sales, RM 6,470.00
- f. Cost % : Cost, RM 11,456; Sales, RM 12,520.00
- g. Cost % : Cost, RM 3,234.60; Sales, RM 7,637.00

Question 3 [6 Marks]

Complete the Edible Portion Cost/kg for A, B & C.

Recipe: Squid Cocktail

Ingredient Used	Cost per kg (As Purchased Weight) RM	Cos per kg (Edible Portion) RM	% Edible Portion
700 gm squid	35.00	A	75
50 gm tomato	4.00	B	70
50 gm Holland onion	5.20	C	85

Cost

Sturctured / Essay Question

Question 4 [6 Marks]

Complete the As Purchased Weight Cost/kg for A, B & C.

Recipe: Kickin' Shrimp

Ingredient Used	Cost per kg (As Purchased Weight) RM	Cos per kg (Edible Portion) RM
20 gm garlic	A	13.20
100 gm shrimp	B	57.00
30 gm coriander leaves	C	20.00

Question 5 [6 Marks]

Below is a recipe for Sauteed Broccoli for 5 portion.

Ingredient Used	Cost per kg (APW) RM	Cos per kg (EP) RM	Total Cost for each item
40 gm garlic	10.50		
150 gm broccoli	8.90		
50 gm carrot	7.50		
10 ml oil	4.00		
		Total Food Cost	

Complete:-

- a) The cost per kg (edible portion) for all ingredients used in the recipe.
- b) Total cost for each item for the dish.
- c) Total food cost for the dish.
- d) Food cost per portion for the recipe.

Cost

18

Sturctured / Essay Question

Question 6 [10 Marks]

The following information about one of the items carried in the food inventory of the Loki Restaurant is taken from inventory records for the month of August.

1/8 Opening inventory 11 units @ RM1.00 each

6/8 Purchased 10 units @ RM1.40

11/8 Purchased 7 units @ RM1.30

16/8 Purchased 9 units @ RM1.20

28/8 Purchased 8 units @ RM1.15

On August 31, the physical inventory indicated FIFTEEN units (15) remaining on the shelf. Calculate the FIVE methods for assigning values to units of the products in inventory:-

- Actual Purchase Price Method : 8 units purchased on 16th August, 7 units purchased on 11th August.
- First-In First Out Method
- Weighted Average Purchase Price Method
- Latest Purchase Price Method
- Last-In First Out Method

Question 7 [10 Marks]

The following information about one of the items carried in the food inventory of the Chem Restaurant is taken from inventory records for the month of January.

1/1 Opening inventory 11 units @ RM2.20 each

1/3 Purchased 18 units @ RM2.30

1/10 Purchased 16 units @ RM2.40

1/20 Purchased 12 units @ RM2.10

1/28 Purchased 8 units @ RM2.50

On January 31, the physical inventory indicated TWELVE (12) UNITS remaining on the shelf. Determine the value of closing inventory identified in this chapter.

- Actual Purchase Price Method : 7 units purchased on 10th January, 5 units purchased on 28th January
- First-In First Out Method
- Weighted Average Purchase Price Method
- Latest Purchase Price Method
- Last-In First Out Method

Cost

Sturctured / Essay Question

Question 8 [10 Marks]

Calculate **Cost of Food Sold** and **Food Cost Percentage**

Cost of Food Consumed	RM 82 800
Staff Meals 120 breakfast @	RM 2.50
240 lunch @	RM 4.20
180 dinner @	RM 3.80
Food sales	RM 96 233

Question 9 [10 Marks]

Calculate **Cost of Food Issued** and **Food Cost Percentage**

Opening Inventory	RM 9 532
Food Purchases	RM22 561
Closing Inventory	RM 9 895
Food Sales	RM62 563

Question 10 [10 Marks]

Calculate **cost of food issued, cost of food consumed, cost of food sold & food cost percentage**

Opening inventory	RM 7 800
Transfers from other units	RM 150
Cooking liquor	RM 170
Purchases	RM 32 200
Closing inventory	RM 5 409
Transfers to other units	RM 600
Steward sales	RM 150
Food to bar	RM 450
Gratis to bar	RM 1 200
Employee meals 12 pax @	RM1.00 = RM12
Sales	RM129,086.00

Cost

Sturctured / Essay Question

Question 11 [10 Marks]

Calculate cost of food issued, cost of food consumed, cost of food sold & food cost percentage

Opening inventory	RM 3 607
Transfers from other units	RM 66
Cooking liquor	RM 267
Promotion expenses	RM 160
Purchases	RM 31 000
Closing inventory	RM 5 211
Transfers to other units	RM 230
Steward sales	RM 126
Food to bar (direct)	RM 334
Gratis to bar	RM 189
Employee meals	Lunch 11 @ RM2, Dinner11 @ RM3
Sales	RM194 055

Question 12 [3 Marks]

Calculate the labour cost for each employee at Honeybee Cafe. In May, the Cafe gains total sales RM 120 000, calculate the labour cost percentage that month.

Part time employee

Name	Hours	Rate/ Hours (RM)	Total
Amy	56 h 30 m	12.00	
Henry	57 h 45 m	12.00	
Aliah	55 h 40 m	10.50	

Executives

Name	Position	Monthly Salary (RM)	Incentive	Total
Wei Choon	Manager	3 500	600	
Anita	Chef	3 700	650	
Nori	Supervisor	2 800	400	

Cost

Sturctured / Essay Question

Question 13 [10 Marks]

Figure out what is labour cost and explain **FOUR (4)** labour cost control process.

Question 14 [10 Marks]

i. Calculate sales, if

Food cost	RM45 963
Labor Cost	RM26 433
Overhead Cost	RM55 632
Profit	RM12 365

ii. Calculate Variable rate, if

Sales per unit	RM21.90
Variable cost per unit	RM 5.30

iii. Calculate contribution margin, if

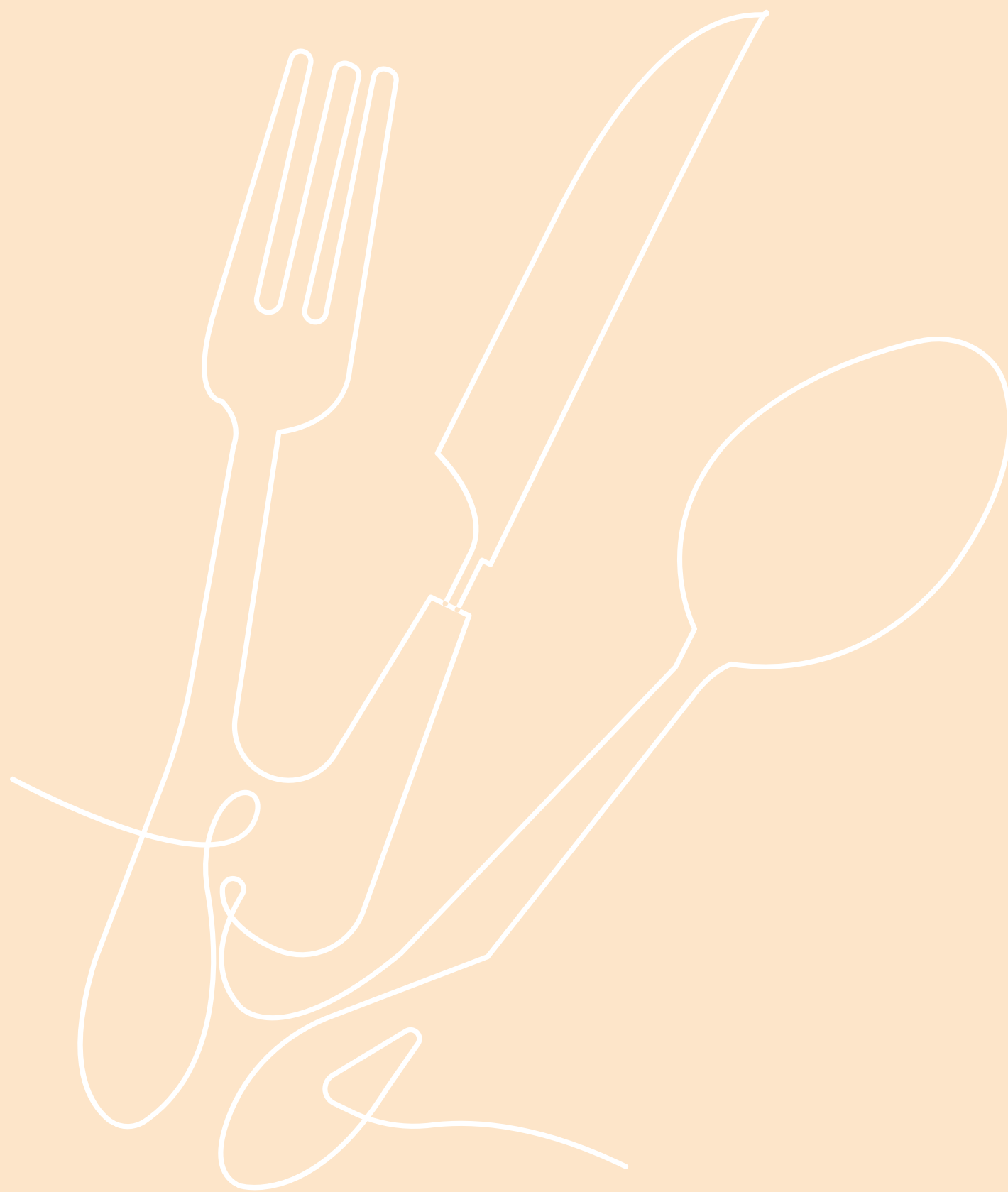
Total Sales	RM 356 440
Total Variable Cost	RM 56 899

iv. Calculate profits, if

Fixed cost	RM 79 000
Total Sales	RM209 103
Variable cost	RM 47 502

Chapter 4:

FOOD AND BEVERAGE PRODUCTION COST



FOOD AND BEVERAGE PRODUCTION COST

23

Sturctured / Essay Question

Question 1 [8 Marks]

List **FIVE (5)** standardized recipe format details in a standardize recipe.

Question 2 [10 Marks]

Explain **FIVE (5)** the importance of standard recipe.

Question 3 [4 Marks]

Explain **FOUR (4)** importance of standard portion size.

Question 4 [4 Marks]

Calculate the number of portions for the recipe below. Size per portion is 180 gm

S p a g h e t t i A g l i o O l i o

400 grams of spaghetti

10 cloves of garlic, thinly sliced

160 ml of extra virgin olive oil

1 1/4 teaspoons of red pepper flakes

*1 clove of garlic = 5 grams

1 tsp red pepper flakes = 2 grams

FOOD AND BEVERAGE
PRODUCTION COST

Sturctured / Essay Question

Question 5 [10 Marks]
Table below is a recipe for Chicken and Pasta Salad.

Recipe Details and Cost Card				
Item	: Chicken & Pasta Salad	Selling Price	: RM 20.00	
Yield	:	Cost	:	
Menu	: Dinner	FC%	:	
Portion size	:	Date	: 22/7/2023	
INGREDIENTS	QUANTITY	UNIT	COST (RM)	EXT(RM)
CHICKEN FILLET	30 grams	kg	RM 10.00	
GARLIC	10 grams	kg	RM 20.00	
OLIVE OIL	10 milliliter	liter	RM 40.00	
CORIANDER	10 grams	kg	RM 20.00	
PARMESAN CHEESE	10 grams	kg	RM 70.00	
PENNE	40 grams	0.5 kg	RM 6.00	
SALT AND PEPPER	TT			
TOTAL FOOD COST				
Procedure: Cook pasta for 5 minutes until aldante. Set aside. In a sauté pan, add olive oil. Sauté garlic, shrimp until they begin translucency. Turn off the heat, add remaining ingredients and toss. Serve on appetizer plate.				

- Calculate:
- a)The yield and portion size for the recipe
 - b)Extended price for each ingredient.
 - c)Total food cost for the recipe
 - d)Food cost percentage

Question 6 [8 Marks]
The Orange Cake recipe below yielding 15 portions. An event is booked and 210 portions are required for the event. As a pastry chef, you are required to measure the ingredients and prepare the cake.

Orange Cake
Portion: 15

600 gm

700 gm

10 nos

10 ml

700 gm

200 ml

Sugar

Butter

Eggs

Orange Essence

Self Raising Flour

Milk

COMPUTE:
a)Working factor
b)Quantities of each ingredients for the event.

FOOD AND BEVERAGE
PRODUCTION COST

Sturctured / Essay Question

Question 7 [2 Marks]

The Buttery Chocolate Cake recipe below yielding 25 portions.

Buttery Chocolate Cake Portion: 25

240 gm	Cocoa Powder
1200 gm	Sugar
1500 gm	Butter
24 nos	Eggs
24 ml	Vanilla Extract
1500 gm	Self Raising Flour
500 ml	Milk

Calculate the recipe yield (RY) that you could obtain from the recipe below if an egg weight 50 gm.

Question 8 [4 Marks]

The Cream of Wild Mushroom Soup below yielding ‘X’ portion. **Compute the number of portions** able to be served by the recipe.

Cream of Wild Mushroom Soup Portion: X

1000 gm	Butter
1400 gm	Onion
600 gm	Flour
10 kg	Assorted Fresh Mushroom
10 L	Chicken stock
10 L	Milk

Sturctured / Essay Question

Question 9 [4 Marks]

Below is the recipe for Potato Salad at Ally Bistro.

Potato Salad		Portion: Y
500 gm	Potato Russet	
100 gm	Onion	
80 gm	Butter	
25 gm	Onion Spring	
25 gm	Smoked Beef Strip	
70 gm	Mayonnaise	

Based on the recipe above, calculate the number of portions of Potato Salad able to be served.

Question 10 [4 Marks]

Vichyssoise below yielding ‘Z’ portion. Calculate the number of portions able to be served by the recipe.

Vichyssoise		Portion: Z
50 gm	Butter	
2 pieces	Leeks, trimmed, sliced thinly	
750 gm	Potato	
2 cups	Water	
2 cups	Chicken stock	
300 ml	Heavy Cream	
1 piece of leek = 500 gm		

FOOD AND BEVERAGE
PRODUCTION COST

Sturctured / Essay Question

Question 11 [4 Marks]

Complete the butcher’s test card for beef tenderloin below. If the price of the whole piece goes to RM38.00 per kg, what would be the new total value price for usable meat?

BUTCHER TEST CARD

ITEM: BEEF TENDERLOIN

GRADE: US CHOICE

DATE: 10/03/24

PIECES: ONE

WEIGHING: 4 KG

AVERAGE WEIGHT

TOTAL COST: RM xxx

AT: RM 38.00/KG

SUPPLIER: CHEM FROZEN

BREAKDOWN	WEIGHT	RTW	VALUE PER KG	TOTAL VALUE
FAT	1.5 kg			
LOSS IN CUTTING	155 gm			
TIP MEAT	345 gm		RM 12	
USABLE MEAT	2 kg			
TOTAL	4 kg	100%		

Question 12 [10 Marks]

Complete the butcher’s test card for beef striploin below. If the price of the whole piece goes to RM42.00 per kg, what would be the new price per kg and price per portion. Calculate the cost factor per kg and per portion.

BUTCHER TEST CARD

ITEM: BEEF STRIPLOIN

GRADE: US CHOICE

DATE: 16/01/24

PIECES: ONE

WEIGHING: 8 KG

AVERAGE WEIGHT

TOTAL COST: Y

AT: RM 42.00/KG

SUPPLIER: AMY FROZEN

BREAKDOWN	WEIGHT	RTW	VALUE PER KG	TOTAL VALUE	COST EACH USABLE	OF	PORTION SIZE	PORTION COST	COST FACTOR	
					KG	G			KG	PORTION
FAT		41.7%								
LOSS IN CUTTING		2.8%								
TIP MEAT		8.3%	RM21							
USABLE MEAT		47.2%					200 GM			
TOTAL	8 KG	100%								

FOOD AND BEVERAGE PRODUCTION COST

Sturctured / Essay Question

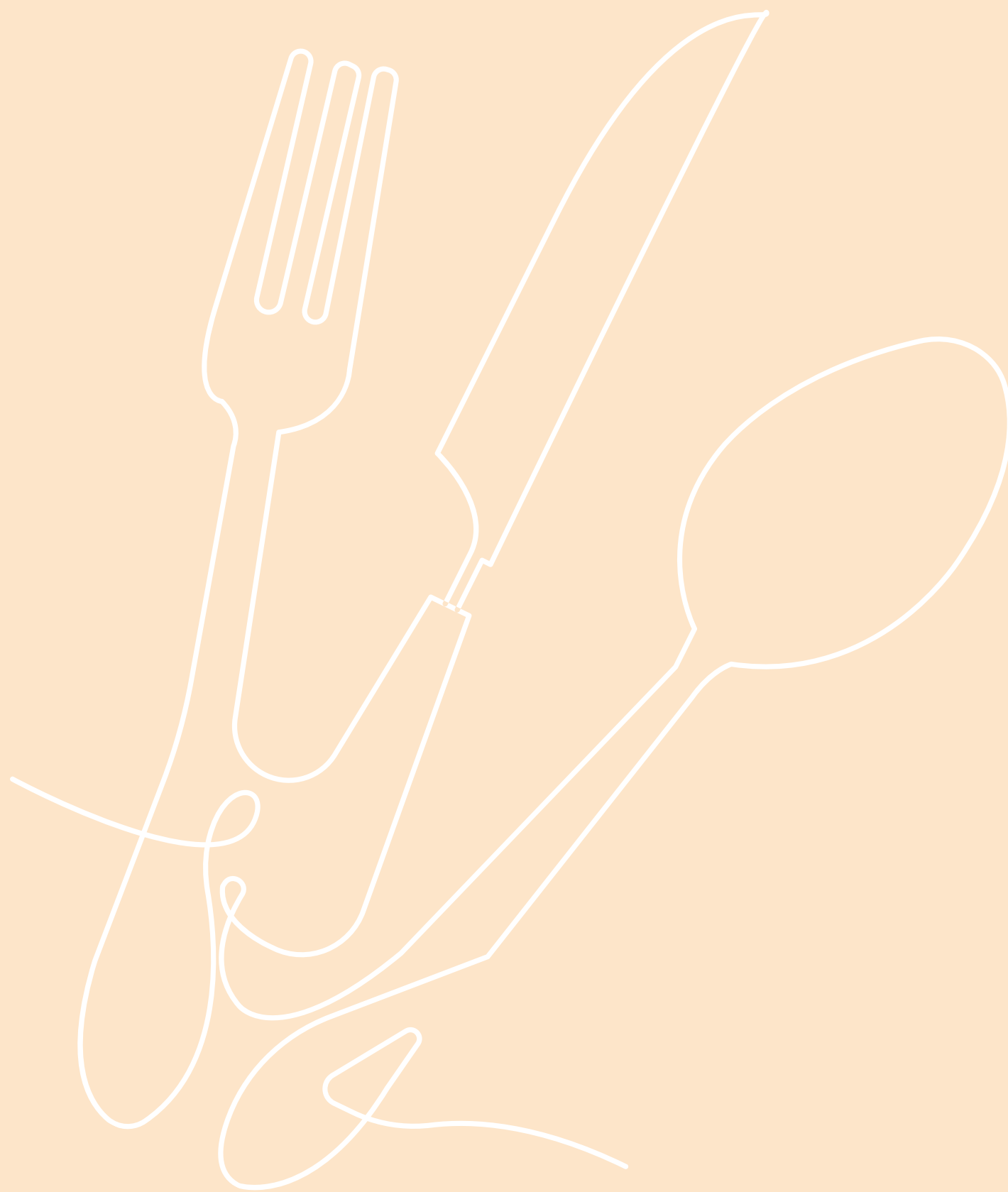
Question 13 [4 Marks]
Complete the cooking loss test card below.

COOKING LOST TEST ; LAMB LOIN

BREAKDOWN	WEIGHT (KG)	RATIO TO WEIGHT	VALUE PER KG	TOTAL VALUE (RM)	COST OF EACH USABLE (GM)	PORTION SIZE	PORTION COST
Original Weight	3.402		25.00				
Trimmed Weight	2.948						
Loss in Trimming							
Cooked Weight	2.722						
Loss in Cooking	0.226						
Bones and Trim	0.454						
Salable Weight						200 gm	

Chapter 5:

SETTING MENU PRICE



SETTING MENU PRICE

Structured / Essay Question

Question 1 [10 Marks]

Explain **FIVE (5)** types of menu.

Question 2 [6 Marks]

List **SIX (6)** factors affecting menu prices.

Question 3 [4 Marks]

Nasi Lemak Mak Jah

Food Cost: RM 4.30

Direct Labor Cost: RM8/ hour

Duration of dish preparation: 25 minutes

Food Cost % : 21%

Direct Labor Cost % : 15 %

Profit: 14%

Based on the information given above, figure out:

i. The Prime Cost

ii. The Prime Cost %

iii. The Menu Price

iv. Calculate the menu price for Chicken Rice if the raw food cost is RM3.00 and the monthly food cost percentage is 26%.

SETTING MENU PRICE

Structured / Essay Question

Question 4 [10 Marks]

By using the profit-based pricing technique find the menu price using the information below.

Food cost per person:	RM4.00
Number of Customers:	5,300 pax
Total Sales:	RM30,500
Total Food Cost:	RM9,400

Question 5 [2 Marks]

If the raw food is RM1.50 and the mark and the markup rate is $\frac{2}{3}$, what is the menu price if amount of mark up using fraction technique is used?

Question 6 [2 Marks]

What is the menu price if the raw food cost for Char Kueh Teow is RM 4.20 and the mark up rate is 95%?

Question 7 [2 Marks]

If the raw food cost is RM3.50, and the monthly food cost percent is 22%. Find the menu price.

Question 8 [4 Marks]

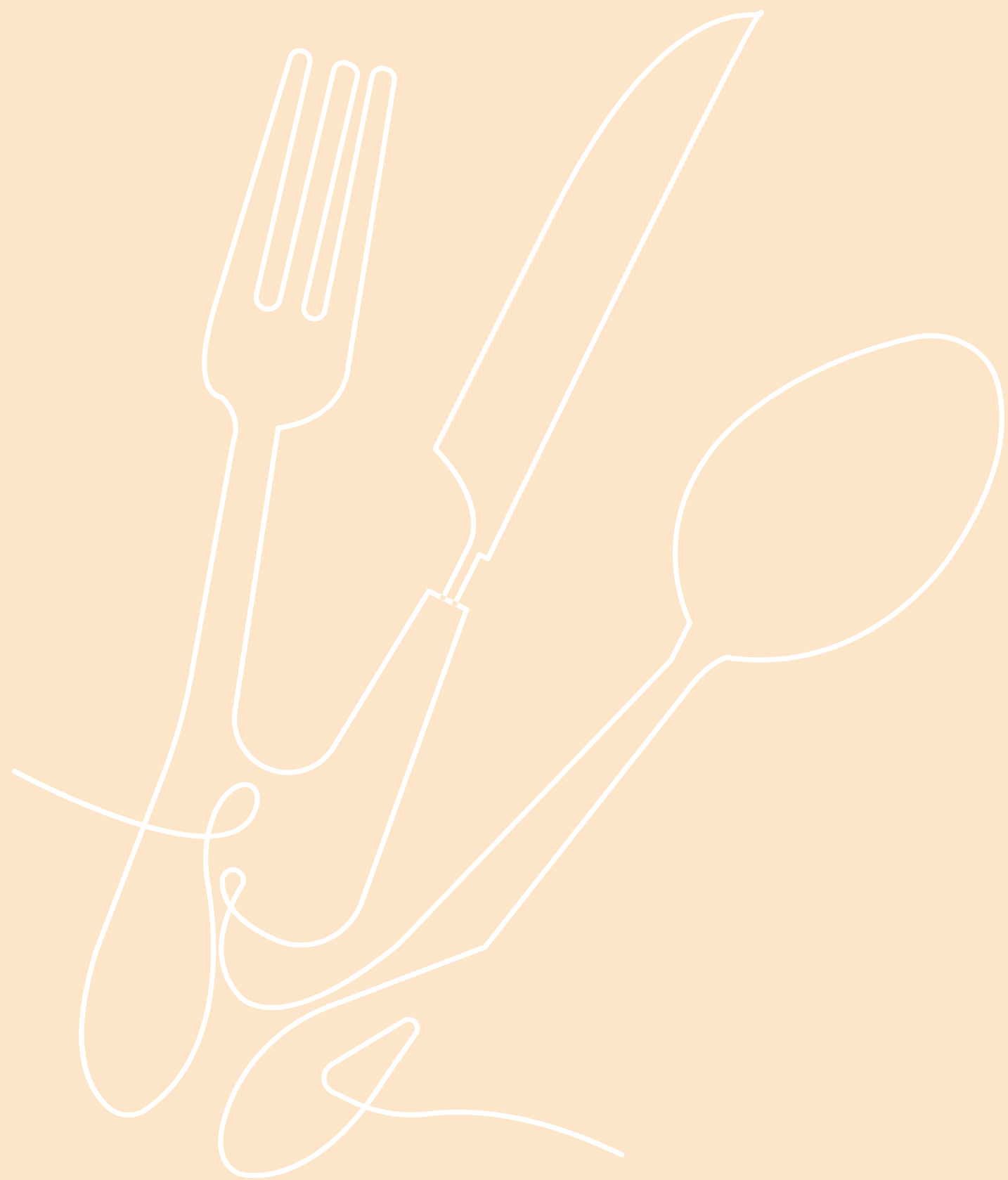
Calculate the menu price of Chicken Chop if the Raw Food Cost is RM4.10 and its multiplier is 3.

Question 9 [4 Marks]

Raw food cost of Creamy Salmon is RM11.50, and the cook is paid RM15 per hour. 20 minutes are needed to prepare the dish. if the prime cost percentage is 29%, calculate the menu price using prime cost pricing technique.

Chapter 6:

PLANNING FOR PROFIT



PLANNING FOR PROFIT

Structured / Essay Question

Question 1 [5 Marks]

- a. Define Operating budget.
- b. Figure out type of budget included in operating budget.

Question 2 [10 Marks]

Find all the required cost in the table below.

Menu Item	Number sold	Selling Price (RM)	Total Sales (RM)	Food Cost (RM)	Total Food Cost (RM)	CM (RM)	Total CM (RM)	Food Cost %
Chocolate Moist Cake	82	8.90		5.20				
Marble Cake	53	8.50		5.30				
Cheese Cake	69	10.50		5.90				
Carrot Cake	50	9.80		4.90				
GRAND TOTAL								
Average								

PLANNING FOR PROFIT

Structured / Essay Question

Question 3 [10 Marks]

Based on the characteristic of menu in table below, determine the problem and the suitable marketing strategy.

Characteristic of Menu	Problem	Marketing Strategy
High FC%, High Popularity	i. ii.
High FC%, Low Popularity	i. ii.
.....	Marginal due to lack of sales	i. ii.
.....	i. ii.

Question 4 [6 Marks]

Illustrate matrix table FC% vs popularity

Question 5 [4 marks]

What strategies can be employed to enhance the profitability of 'plowhorse' menu items, which sell well but yield low profits, and how can restaurants optimize the visibility and sales of 'puzzle' items, which have high profitability potential but low sales?

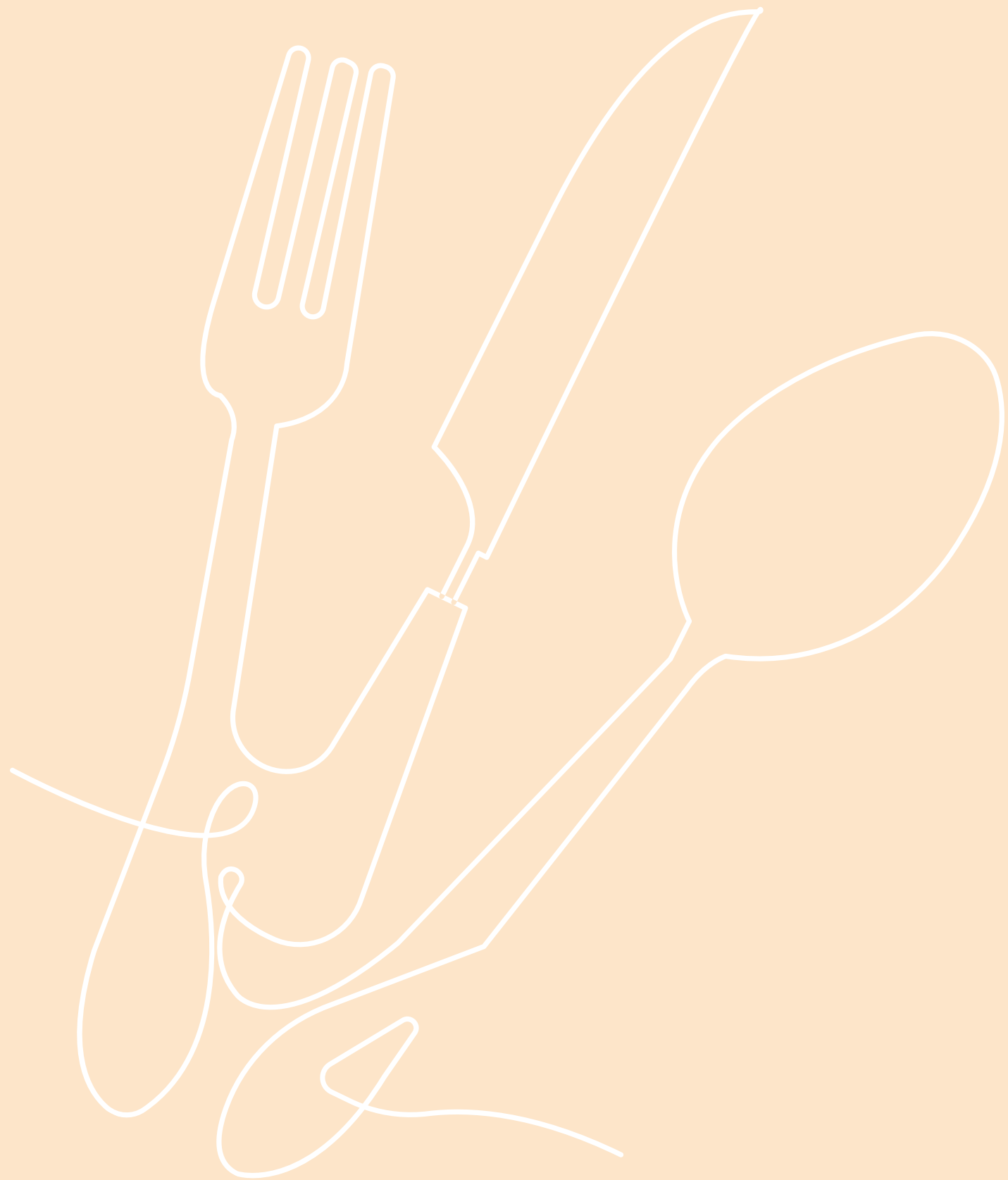
Question 6 [6 Marks]

Illustrate matrix table CM vs MM

Chapter 7:

FOOD AND BEVERAGE

SALES CONTROL



FOOD AND BEVERAGE
SALES CONTROL

Structured / Essay Question

Question 1 [10 Marks]

Complete the Daily Cash Report in Table below.

Date: 15 May 2024

Receipts (register Readings)

Food

RM950.00

Liquor

RM450.00

Misc/Items

RM85.00

Sales Tax

RM56.00

Gross Receipts:

RM.....

Add: Start of Shift Money (Bank)

RM 35.00

Total Cash

RM.....

Less: Cash Paid Outs

RM.....

Total Cash in Drawer

RM.....

Cash: Actual

RM 1766.00

Over-Short

RM.....

Record of Cash Paid Outs

Moses FrostCubes

RM 19.50

Petals & Bloom

RM 20.30

SugarSnap Sweets

RM 13.40

Total Cash Paid Out

RM.....

Wheather:

Sunny

Customer Count:

205

Question 2 [10 Marks]

Forecast food and beverage sales report based on table below

Chicken Parmesan	1111 1111 1111 1111 11	RM 15.50
Chicken Fajitas	1111 1111 1111 1	RM 12.30
Barbecue Chicken	1111 1111 1111	RM 11.50
Chicken Chop	1111 1111 1111 1111 1111	RM 10.90

FOOD AND BEVERAGE
SALES CONTROL

Structured / Essay Question

Question 3 [10 Marks]

Complete the Daily Cash Report in Table below.

Date: 15 June 2024

Receipts (register Readings)

Food	RM1280.00	
Liquor	RM607.00	
Misc/Items	RM114.00	
Sales Tax	RM76.00	
Gross Receipts:		RM.....
Add: Start of Shift Money (Bank)		RM 48.00
Total Cash		RM.....
Less: Cash Paid Outs		RM.....
Total Cash in Drawer		RM.....
Cash: Actual		RM 2380.00
Over-Short		RM.....

Record of Cash Paid Outs

Moses FrostCubes	RM 26.50
Petals & Bloom	RM 27.30
SugarSnap Sweets	RM 18.40
Total Cash Paid Out	RM.....

Wheather: Sunny

Customer Count: 219

Question 4 [10 Marks]

Location: ALS Grocery Store

Date: May 15, 2024

Emily is a cashier at ALS Grocery Store. At the end of her shift, she needs to compile her daily report for submission to the store manager. Emily ensures that all transactions are accurately recorded and that her cash drawer is balanced. She submits the report along with the cash drawer to the store manager for verification and approval.

Based on the scenario provided, classify FIVE (5) items that are typically included in a cashier’s daily report.

FOOD AND BEVERAGE SALES CONTROL

Structured / Essay Question

Question 5 [10 Marks]

Nori Restaurant has 75 seats and opens every day for lunch and dinner. Mostly only 50 seats are seated. Turnover ratio for lunch is two and the turnover dinner is one. Average check stands at RM13.50 per customer.

- i. Estimate total number of customer daily.
- ii. Estimate sales for Nori Restaurant daily
- iii. Estimate sales for Nori Restaurant monthly
- iv. Estimate sales for Nori Restaurant

Question 6 [10 Marks]

You are a market researcher hired by a new restaurant opening in a bustling metropolitan area. The restaurant aims to attract a diverse clientele including business professionals, families, and tourists. Your task is to identify and analyze the determinants that influence potential customers' decisions when choosing a restaurant. List EIGHT (8) determinants of customers' decisions in choosing a restaurant.

Appendix:

REFERENCES



APPENDICES

REFERENCE BOOK:

Mahirah, R. (2020). *Food and Beverage Cost Control*. Perlis: Politeknik Tunku Syed Sirajuddin.

Lea, R. D. & David, K. H. (2019). *Food and Beverage Cost Control* (7th ed.). New Jersey: John Wiley & Sons, Inc.

OTHERS:

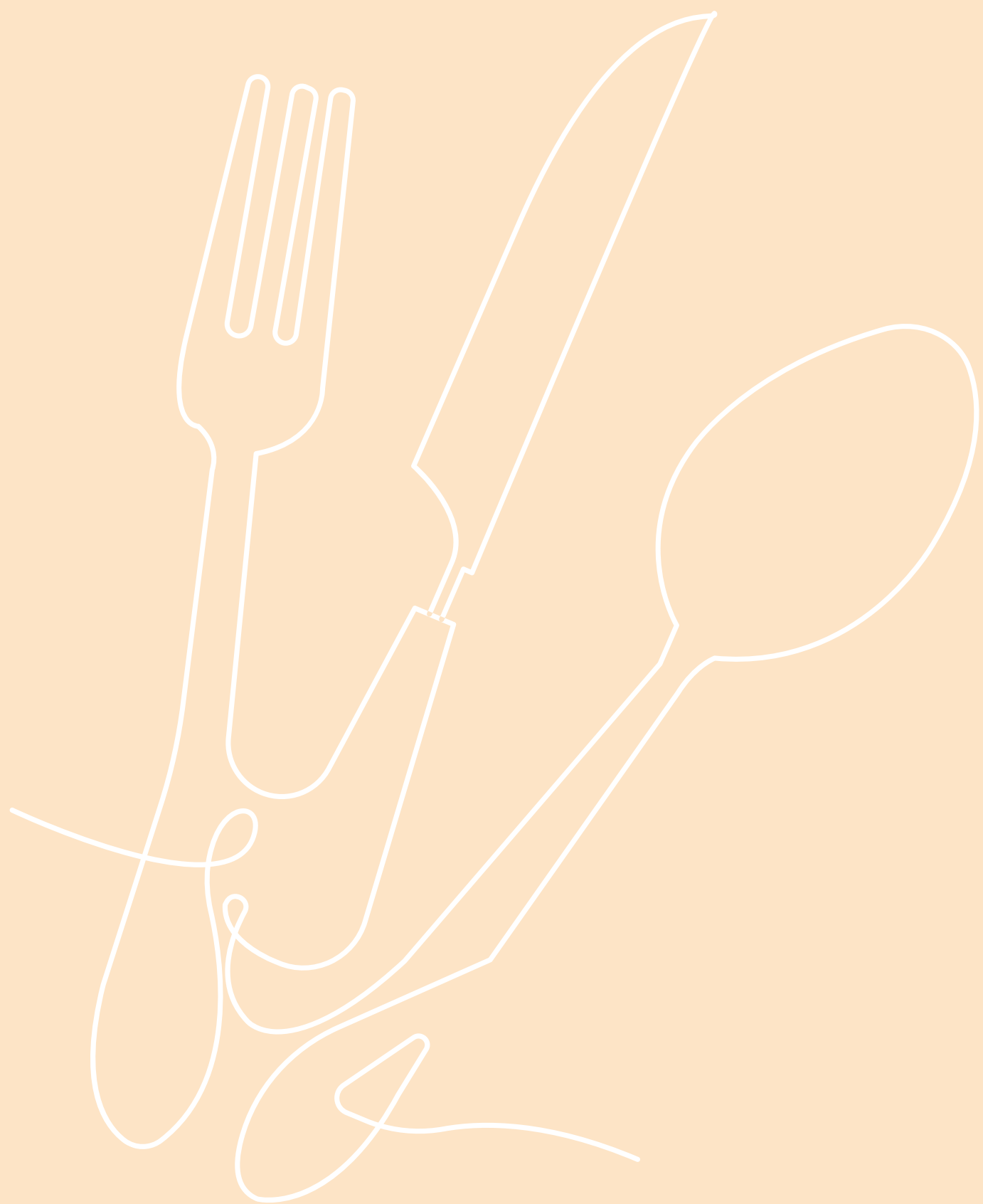
Previous years examination papers.

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FOOD AND BEVERAGE COST CONTROL

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e ISBN 978-967-0074-13-9



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**POLITEKNIK METrO KUALA LUMPUR,
2-14 JALAN SETIAWANGSA 10, TMN SETIAWANGSA, 54200 KUALA LUMPUR
I 03-4251800 I www.pmkl.mypolycc.edu.my**