

**SULIT**



**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 II : 2024/2025**

**DTF40213: FOOD AND BEVERAGE COST CONTROL**

**TARIKH : 16 MEI 2025**

**MASA : 3.00 PETANG – 5.00 PETANG (2 JAM)**

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Kertas ini mengandungi **SEPULUH (10)** halaman bercetak.  
Struktur (4 soalan)

Dokumen sokongan yang disertakan : Formula

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**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**SECTION A: 100 MARKS****BAHAGIAN A: 100 MARKAH****INSTRUCTION:**

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

**ARAHAN:**

*Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.*

**QUESTION 1****SOALAN 1**

CLO 1

- (a) Miss Hani is appointed as Purchasing Officer in Seri Melati Restaurant, Sepanggar. Explain **FIVE (5)** of her responsibility as a Purchasing Officer.

*Cik Hani dilantik sebagai Pegawai Pembelian di Seri Melati Restaurant, Sepanggar.*

*Jelaskan LIMA (5) tanggungjawab beliau sebagai seorang Pegawai Pembelian.*

[5 marks]

[5 markah]

CLO 1

- (b) Discuss **FIVE (5)** characteristics for each perishable foods and non-perishable foods in the Table A1 (a) below.

*Bincangkan LIMA (5) ciri bagi setiap makanan mudah rosak dan makanan tidak mudah rosak dalam Jadual A1 (a) di bawah.*

Table A1(a) / Jadual A1 (a)

Characteristics of Perishable food <i>/Makanan mudah rosak</i>	Characteristics of non-perishable food <i>/Makanan tidak mudah rosak</i>
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.

[10 marks]

[10 markah]

- CLO 2 (c) Elaborate **FIVE (5)** good practices in goods receiving procedures.  
*Jelaskan LIMA (5) amalan baik dalam tatacara penerimaan barang.*

[10 marks]

[10 markah]

**QUESTION 2****SOALAN 2**

- CLO 2 (a) Share **FIVE (5)** determinants of labor cost in food service industry.  
*Kongsikan LIMA (5) penentu kos buruh dalam industri perkhidmatan makanan.*

[5 marks]

[5 markah]

- (b)

Table A2 (a) / *Jadual A2 (a)*

<b>Recipe: Chicken and Seafood Paella</b> <i>Resepi: Paella Ayam dan Karangan Laut</i>			<b>Portion: 2</b> <i>Hidangan: 2</i>
<b>Ingredients</b> <i>Bahan- bahan</i>	<b>As Purchased Weight Cost (APW) Per kg / unit (RM)</b>	<b>Edible Portion Cost Per Kg/ Unit (RM)</b>	<b>Total Cost for Each Item (RM)</b>
600 g chicken / <i>ayam</i>	8.00	10.00	<b>A</b>
450 g shrimp / <i>udang</i>	12.00	<b>B</b>	9.00
450 g clams / <i>kepah</i>	<b>C</b>	8.00	3.60
30 g tomatoes / <i>tomato</i>	4.50	9.29	0.28
15 g onions / <i>bawang besar</i>	7.00	8.24	0.12
15 g garlic / <i>bawang putih</i>	3.80	4.47	0.07
30 g green peas / <i>kacang peas</i>	2.40	3.00	0.09

100 g basmathi rice / <i>beras basmathi</i>	18.00	18.00	1.80
15 g saffron	8.50	8.50	0.13
20 g paprika	8.00	8.00	0.16

Based on the above information, compute;

*Berdasarkan maklumat di atas, kirakan*

- i. the total cost for 600 grams of Chicken (A) used in the recipe.

*Kirakan jumlah kos keseluruhan untuk 600 grams ayam yang digunakan di dalam resepi.*

[2 marks]

[2 markah]

- ii. the Edible Portion (EP) cost per unit of shrimp (B). Given the EP % of the shrimp is 60%.

*Kirakan kos per unit Edible Portion (EP) bagi udang. Diberi peratus Edible Portion bagi udang adalah 60%.*

[2 marks]

[2 markah]

- iii. the As Purchased Weight (APW) cost per unit of clams (C). Given the EP % of the clams is 75%.

*Kirakan kos per unit As Purchased Weight (APW) bagi kepah. Diberi peratus Edible Portion bagi kepah adalah 75%.*

[2 marks]

[2 markah]

- iv. the total cost for Chicken and Seafood Paella recipe.

*Kirakan jumlah kos keseluruhan bagi resipi Paella Ayam dan Karangan Laut.*

[2 marks]

[2 markah]

CLO 2

v. the food cost per portion for Chicken and Seafood Paella recipe.

*Kirakan kos makanan satu hidangan bagi resipi Paella Ayam dan Karangan Laut.*

[2 marks]

[2 markah]

CLO 2

(c) Table A2 (c) shows the financial statements for Rene's Bistro for the year ending December 31<sup>st</sup> 2023. From the following information, calculate:*Jadual A2(c) di bawah menunjukkan penyata kewangan bagi Rene Bistro bagi tahun berakhir 31 Disember 2023. Daripada maklumat berikut, kirakan:***Table A2 (c) / Jadual A2(c)**

Opening inventory	RM 4,000.00
Storeroom purchase	RM 4,500.00
Direct purchase	RM 1,500.00
Closing inventory	RM 3,500.00
Food to bar	RM 60.00
Cooking liquor	RM 250.00
Steward sales	RM 150.00
Employee's meals	RM 1,762.60
Transfer from bar	RM 168.00
Promotion expense	RM 55.00
Gratis to bar	RM 60.00
Transfer to other unit	RM 384.00

i. cost of food issued.

*kos makanan yang dikeluarkan.*

[3 marks]

[3 markah]

- ii. cost of food consumed.  
*kos makanan yang digunakan.*
- [4 marks]  
[4 markah]
- iii. cost of food sold.  
*kos makanan yang dijual.*
- [1 mark]  
[1 markah]
- iv. inventory turnover.  
*pusing ganti inventori.*
- [2 marks]  
[2 markah]

CLO 2

**QUESTION 3****SOALAN 3**

- (a) Standardised recipe is crucial in food and beverage establishment. Write **FIVE (5)** importance of standardised recipe.  
*Resepi yang piawai sangat penting dalam sesebuah organisasi makanan dan minuman. Tulis LIMA (5) kepentingan resepi piawai.*
- [5 marks]  
[5 markah]
- (b) Calculate the Portion Number for the recipe in Table A3(a) and Table A3(b) to find out which menu could serve more portions.  
*Kira bilangan hidangan bagi resepi di Jadual A3(a) dan A3(b) untuk mengetahui menu yang boleh menyediakan lebih banyak hidangan.*

Table A3 (a) / *Jadual A3 (a)*

## Recipe Ingredients: Roasted Broccoli Soup

*Bahan-bahan Resepi: Sup Brokoli Panggang*

5 cups broccoli	chopped florets and stalks
1 onion	chopped into 1-inch pieces
3 cloves garlic	peeled
2 tablespoons olive oil	
4 cups vegetable broth	
4 ounces cream cheese, softened	
$\frac{3}{4}$ teaspoon lemon pepper, or more as needed	
crushed red pepper flakes to taste	

Table A3 (b) / *Jadual A3 (b)*

## Recipe Ingredients: Potato Skin Canape

*Bahan-bahan resepi: Kanape Kulit Kentang*

450g russet potatoes, scrubbed clean  
 2 tbsp. olive oil (1 tbsp. = 15g)  
 5g Kosher salt  
 5g Freshly ground black pepper  
 5g cayenne pepper  
 5g garlic powder  
 25g shredded cheddar  
 6 slices bacon, cooked and crumbled (1 slice = 17g)  
 20g Sour cream, for serving  
 30g green onions, thinly sliced

[10 marks]

[10 markah]

CLO 2 (c) Calculate the menu price for butter cake below.

*Kirakan harga menu bagi Kek mentega di bawah.*

- (i) Raw food cost of a butter cake is RM 20.00 per portion. Food cost percentage is 28.9 %, total labor cost is 37%, direct labor cost is 30% of total labor cost and direct labor cost per butter cake is RM 2.00. Calculate the menu price for the butter cake.

*Kos bahan mentah bagi kek mentega ialah RM 20.00 untuk satu hidangan.*

*Peratusan kos makanan ialah 28.9 %, jumlah kos buruh ialah 37%, kos buruh langsung ialah 30% daripada jumlah kos buruh dan kos buruh langsung setiap kek mentega ialah RM 2.00. Kira harga menu bagi kek mentega berkenaan.*

[6 marks]

[6 markah]

- (ii) Raw food cost of king crab is RM 180.00. The cook is paid RM12 per hour. 15 minutes are needed to prepare the spicy king crab. If the prime cost percentage is 30%, calculate the menu price by using the prime cost pricing technique.

*Kos makanan mentah bagi raja ketam ialah RM 180.00. Tukang masak dibayar RM 12.00 sejam. 15 minit diperlukan untuk menyediakan hidangan raja ketam pedas. Jika peratusan kos prima ialah 30%, kirakan harga menu dengan menggunakan teknik penetapan harga kos prima.*

[4 marks]

[4 markah]

**QUESTION 4****SOALAN 4**

- CLO 3 (a) Goal value analysis variables are important in forecasting foodservice operation profit. Determine **FIVE (5)** variables for goal value analysis.

*Pembolehkan analisis nilai matlamat penting dalam meramalkan keuntungan sesebuah operasi perkhidmatan makanan. Tentukan **LIMA (5)** pembolehkan bagi analisis nilai matlamat.*

[5 marks]

[5 markah]

- CLO 3 (b)

Table A4 (a) / Jadual A4 (a)

Characteristics	Problem
<b>High FC%, Low Popularity</b>	Marginal due to both high product cost and lack of sales
<b>High FC%, High Popularity</b>	Marginal due to high product cost menu
<b>'X'</b>	Marginal due to lack of sales
<b>Low FC%, High Popularity</b>	<b>'Y'</b>

- i. Determine the characteristics of sign of **'X'** and **'Y'** in the Table A4(a).

*Tentukan ciri-ciri bagi tanda **'X'** dan **'Y'** Jadual A4(a).*

[2 marks]

[2 markah]

- ii. Analyze **TWO (2)** marketing strategies for each problem above.

*Analisisikan DUA (2) strategi pemasaran untuk setiap masalah di atas.*

[8 marks]

[8 markah]

- CLO 3 (c) Determine the value of sales for the following Beverage Sales Report of Mutiara Restaurant in the Table A(b) by using the information given.

*Tentukan nilai bagi kuantiti jualan bagi Laporan Jualan Minuman Restoran Mutiara dalam Jadual A4(b) dengan menggunakan maklumat yang diberikan.*

Table A4 (b) / Jadual A4 (b)

<b>MUTIARA RESTAURANT</b>		
<b>Beverage Menu / Menu Minuman</b>		
<b>Fresh Juice</b> <i>Jus</i>	<b>Quantity</b> <i>Kuantiti</i>	<b>Menu Price</b> <i>Harga Menu</i>
Orange / <i>Oren</i>	11111 11111	RM4.50
Apple / <i>Epal</i>	11111 11111 11	RM4.80
Pineapple / <i>Nenas</i>	11111 11111 111	RM4.50
Guava / <i>Jambu Batu</i>	11111 111	RM4.00

[10 marks]

[10 markah]

**SOALAN TAMAT**

## Lampiran 1 (Conversion Table)

## a) Imperial System to Metric system

	When you know...	Multiply by	To find	Symbol
Mass	ounces	<b>28</b>	grams	g
	pounds	<b>0.45</b>	kilograms	kg
Length	inches	<b>2.5</b>	centimetres	cm
	feet	<b>30</b>	centimetres	cm
	yard	<b>0.9</b>	metres	m
	miles	<b>1.6</b>	kilometres	km
Capacity	teaspoon	<b>5</b>	millilitres	ml
	tablespoon	<b>15</b>	millilitres	ml
	fluid ounces	<b>30</b>	millilitres	ml
	fluid ounces	<b>0.03</b>	litres	l
	cup	<b>0.25</b>	litres	l
	pints	<b>0.47</b>	litres	l
Volume	quarts	<b>0.95</b>	litres	l
	cubic feet	<b>0.03</b>	cubic meters	m <sup>3</sup>
	cubic yards	<b>0.76</b>	cubic meters	m <sup>3</sup>

Formula to Convert Imperial System to Metric System

## b) Metric System to Imperial System

	When you know ...	Multiply by	To find	Symbol
Mass	grams	<b>0.035</b>	ounces	oz
	kilograms	<b>2.2</b>	pounds	lb
Length	millilitres	<b>0.04</b>	inches	in
	centimetres	<b>0.4</b>	inches	in
	metres	<b>3.3</b>	feet	ft
	kilometres	<b>0.6</b>	miles	mi
Capacity	millilitres	<b>0.2</b>	teaspoon	tsp
	millilitres	<b>0.07</b>	tablespoon	tbsp
	millilitres	<b>0.03</b>	fluid ounces	fl. oz
	litres	<b>30</b>	ounces	oz
	litres	<b>2.1</b>	pints	pt.
	litres	<b>1.06</b>	quarts	qt
Volume	litres	<b>0.026</b>	gallons	gal
	cubic meters	<b>35</b>	cubic feet	ft <sup>3</sup>
	cubic meters	<b>1.3</b>	cubic yards	yd <sup>3</sup>

Formula to Convert Metric System to Imperial System