

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 I : 2025/2026

DTF40213 : FOOD AND BEVERAGE COST CONTROL

TARIKH : 01 DISEMBER 2025

MASA : 11.30 PAGI - 1.30 PETANG (2 JAM)

Kertas soalan ini mengandungi **SEMBILAN (9)** halaman bercetak.

Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

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

ARAHAN:

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

QUESTION 1**SOALAN 1**

- CLO1 (a) Cost control is a method that a manager used to control and guard against excessive costs. Outline **FIVE (5)** cost types that are involved in food service operations.

*Kawalan kos ialah kaedah yang digunakan oleh pengurus untuk mengawal kos yang berlebihan. Kenalpasti **LIMA (5)** jenis kos yang melibatkan operasi perkhidmatan makanan.*

[5 marks]

[5 markah]

- CLO1 (b) Centralized purchasing is a system used where one assigned department conducts the purchasing process for all its business franchises. Explain **FIVE (5)** advantages and disadvantages of centralized purchasing.

*Pembelian berpusat adalah sistem yang digunakan di mana satu jabatan ditugaskan menjalankan proses pembelian untuk kesemua perniagaan francaisnya. Terangkan **LIMA (5)** kebaikan dan keburukan pembelian berpusat.*

[10 marks]

[10 markah]

CLO1

- (c) The receiving process is a crucial phase in foodservice operations. It ensures that all delivered goods meet the necessary quality, quantity, and safety standards before they are stored or utilized. Describe **FIVE (5)** standard procedures of receiving control in the foodservice industry.

*Proses penerimaan merupakan fasa penting dalam operasi perkhidmatan makanan. Proses ini memastikan semua barangan yang dihantar memenuhi piawaian kualiti, kuantiti dan keselamatan yang diperlukan sebelum barangan tersebut disimpan atau digunakan. Terangkan **LIMA (5)** prosedur standard kawalan penerimaan dalam industri perkhidmatan makanan.*

[10 marks]

[10 markah]

QUESTION 2**SOALAN 2**

- CLO2 (a) Apply the concept of overhead cost in food and beverage operations.

Aplikasikan konsep kos overhead dalam operasi makanan dan minuman.

[5 marks]

[5 markah]

- CLO2 (b) There are **FIVE (5)** methods in valuing physical inventory. The following information about one of items carried in the food inventory of the Jenz Café is taken from the inventory records for the month of August:

08/1 23 units @ RM19.50 each
 08/7 Purchased 7 units @ RM15.00
 08/13 Purchased 10 units @ RM21.00
 08/23 Purchased 5 units @ RM18.00
 08/27 Purchased 13 units @ RM12.00

On August 31, the physical inventory indicated 30 remaining on the shelf. Calculate the value of inventory based on five methods.

Terdapat LIMA (5) kaedah dalam menilai inventori fizikal. Maklumat berikut tentang salah satu item yang dibawa dalam inventori makanan Kafé Jenz diambil daripada rekod inventori untuk bulan Ogos :

*08/1 23 unit @ RM19.50 setiap satu
 08/7 Beli 7 unit @ RM15.00
 08/13 Beli 10 unit @ RM21.00
 08/23 Beli 5 unit @ RM18.00
 08/25 Beli 13 unit @ RM12.00*

Pada 31 Ogos, inventori fizikal menunjukkan baki 30 di rak. Kirakan nilai inventori berdasarkan lima kaedah.

[10marks]

[10 markah]

CLO2

- (c) Hulahula Bistro has the following transactions in their financial record for the month of June 2025.

Bistro Hulahula mempunyai transaksi berikut di dalam rekod kewangan mereka untuk bulan Jun 2025.

HULAHULA BISTRO	
TRANSACTION OF JUNE 2025	
↓ Cooking Liquor	RM 250.00
↓ Steward Sales	RM 70.00
↓ Purchases	RM28,000.00
↓ Food to Bar	RM 180.00
↓ Promotion Expenses	RM 700.00
↓ Transfer to Other Units	RM 350.00
↓ Transfer from Other Units	RM 550.00
↓ Food Sales	RM39,000.00
↓ Gratis to Bar	RM 165.00
↓ Closing Inventory	RM 6,550.00
↓ Opening Inventory	RM 4,500.00
↓ Employee Meals :	
- 320 Breakfast @ RM5.00	
- 450 Lunch @ RM8.50	
- 250 Dinner @ RM6.00	
- Executive Meals RM25.00 per day for 37 pax	

Table 2(c): Financial Record

Jadual 2(c) : Rekod Kewangan

By using all the information in table 2(c), calculate cost of food issued, cost of food consumed, cost of food sold, cost of employee meals and food cost percentage.

Berdasarkan maklumat di dalam jadual 2(c), kirakan kos makanan yang dikeluarkan, kos makanan yang digunakan, kos makanan yang dijual, kos makanan pekerja dan peratusan kos makanan.

[10 marks]

[10 markah]

QUESTION 3**SOALAN 3**

- CLO2 (a) Write **FIVE (5)** advantages of Standard Portion that is usually used in food and beverage operation.

Tuliskan LIMA (5) kelebihan Saiz Porsi Standard yang biasanya digunakan dalam operasi makanan dan minuman.

[5 marks]

[5 markah]

- CLO2 (b) Table 3(b) shows the recipe for shrimp bisque. Assuming that 1 portion of shrimp bisque is equivalent to 250 ml, calculate the estimated number of portions that can be prepared using the recipe given.

Jadual 3(b) menunjukkan resipi untuk 'shrimp bisque'. Dengan mengandaikan bahawa 1 porsi 'shrimp bisque' bersamaan dengan 250 ml, kirakan anggaran bilangan porsi yang boleh disediakan dengan menggunakan resepi yang diberikan.

SHRIMP BISQUE		
190 gm	Butter	
330 gm	All-purpose flour	
2850 ml	Seafood stock	
680 gm	Shrimp	
300 gm	Holland onion	
2 cloves	Garlic	
3 tbsp	Paprika	
125 gm	Tomato paste	
200 ml	Sour cream	
950 ml	Heavy Cream	
To taste	Salt	
To taste	Pepper	

Table 3(b): Shrimp Bisque Recipe

Jadual 3(b): Resepi 'Shrimp Bisque'

[10 marks]

[10 markah]

CLO2

- (c) Based on table 3(c), calculate cost of each portion (A and B) and cost factor for each portion (C and D) for lobster and mutton.

Berdasarkan jadual 3(c), kirakan kos setiap porsi (A dan B) dan faktor kos bagi setiap porsi (C dan D) untuk udang galah dan kambing.

Item	Purchase Weight	Price Per Lb (RM)	Total Cost (RM)	Cooking Loss (%)	Net Cooking Weight (lb)	Portion Size	Number of Portions	Cost of Each Portion	Cost Factor For Each Portion
Lobster	70 lb	15.00	1050	45%	38.5 lb	8 oz	50	A	C
Mutton	35 lb	10.00	350	45%	19.25 lb	6 oz	30	B	D

Table 3(c): Cooking Loss Test

Jadual 3(c): 'Cooking Loss Test'

[10 marks]

[10 markah]

QUESTION 4**SOALAN 4**

- CLO3 (a) Generally, a budget is the most important element in the food service organization. Explain **FIVE (5)** components to develop an operating budget in the food service organization.

Secara amnya, bajet adalah elemen yang penting dalam organisasi perkhidmatan makanan. Terangkan LIMA (5) komponen untuk membangunkan bajet operasi dalam organisasi perkhidmatan makanan.

[5 marks]

[5 markah]

- CLO3 (b) Customers are important in any business operation. Figure out **FIVE (5)** factors that can optimize the number of customers in food and beverage sales.

Pelanggan adalah penting untuk sebarang operasi perniagaan. Kenalpasti LIMA (5) faktor yang boleh mengoptimumkan bilangan pelanggan dalam jualan makanan dan minuman.

[10 marks]

[10 markah]

CLO3

- (c) Table 4(c) shows the Food Sales Score Sheet. Analyze group in table to make Food Sales Report.

Jadual 4(c) menunjukkan Lembaran Skor Jualan Makanan. Analisis maklumat yang terkandung di dalam rajah di bawah bagi membuat Laporan Jualan Makanan.

VAGANZA RESTORAN			
<u>APPETIZERS</u>			
Lobster and Crab cakes	11		RM10.50
<u>SOUPS</u>			
Lobster Bisque	11111	1111	RM5.00
<u>MAIN COURSES</u>			
Dry Aged Sirloin Steak	11111	1111	RM25.50
The Grille's Delmonico	1111		RM25.50
<u>DESSERTS</u>			
Fresh Berries in Vanilla Cream	111		RM5.50

Table 4(c): Food Sales Score Sheet

Jadual 4(c): Lembaran Skor Jualan Makanan

[10 marks]

[10 markah]

SOALAN TAMAT