

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 : 2024/2025

DTF40213 : FOOD AND BEVERAGE COST CONTROL

TARIKH : 5 DISEMBER 2024

MASA : 2.30 PETANG – 4.30 PETANG

Kertas ini mengandungi **LAPAN (8)** halaman bercetak.
Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan : Conversion Table

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

- CLO1 (a) Express **FIVE (5)** importance of cost control.
Jelaskan LIMA (5) kepentingan kawalan kos.
- [5 marks]
[5 markah]
- CLO1 (b) Elaborate **FIVE (5)** advantages of centralized purchasing.
Huraikan LIMA (10) kelebihan pembelian secara berpusat.
- [10 marks]
[10 markah]
- CLO1 (c) Discuss **FIVE (5)** storing principles that can be applied into a restaurant.
Bincangkan LIMA (5) prinsip penyimpanan yang boleh diaplikasikan ke dalam restoran.
- [10 marks]
[10 markah]

QUESTION 2**SOALAN 2**

CLO2

- (a) Table A2 (a) shows the labor cost for Anjung Cafe. The employees work according to the hours given.

Jadual A2 (a) menunjukkan kos buruh bagi Anjung Cafe. Para pekerja bekerja mengikut jam yang telah diberikan.

NO.	NAME	HOURS	RATE/ HOUR	TOTAL (RM)/ DAY
1.	Imran	15	RM15.00	
2.	Hasif	15	RM10.00	
3.	Ann	10	RM10.00	
4.	Wani	10	RM12.00	
5.	Mahes	10	RM13.00	

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

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

Kirakan jumlah kos buruh bagi setiap pekerja untuk sehari.

[5 marks]

[5 markah]

- CLO2 (b) Table A2 (b) is a figure from the financial records of Keer's Kitchen.
Jadual A2 (b) ialah rekod kewangan rangkaian restoran di bawah Keer's Kitchen.

Opening inventory	RM 50,000.00
Transfers from other units	RM 100.00
Cooking liquor	RM 200.00
Promotion expenses	RM 100.00
Purchases	RM 45,000.00
Closing inventory	RM 20,000.00
Transfers to other units	RM 250.00
Steward sales	RM 150.00
Food to bar	RM 140.00
Gratis to bar	RM 160.00
Employee meals: Breakfast	70 @ RM 1.50
Lunch	80 @ RM 2.00
Dinners	80 @ RM 2.50

Table A2 (b) / *Jadual A2 (b)*

Based on the financial records, compute:

Berdasarkan rekod kewangan tersebut, kira:

- i. cost of food issued
kos makanan yang dikeluarkan
- [2 marks]
 [2 markah]
- ii. cost of food consumed
kos makanan yang diambil
- [4 marks]
 [4 markah]

- iii. employee meals
makanan pekerja

[3 marks]

[3 markah]

- iv. cost of food sold
kos makanan terjual

[1 mark]

[1 markah]

CLO2 (c) Based on the conversion table (Appendix 1), calculate the conversion below:

Berdasarkan jadual penukaran (Lampiran 1), kira penukaran di bawah:

- i. 59 oz = _____ kg
 ii. 101 in = _____ m
 iii. 258 ml = _____ oz
 iv. 660 cm = _____ ft
 v. 173°C = _____ °F

[10 marks]

[10 markah]

QUESTION 3

SOALAN 3

CLO2 (a) Write **FIVE (5)** importance of standard portion size.

Tuliskan LIMA (5) kepentingan saiz standard hidangan.

[5 marks]

[5 markah]

CLO2

- (b) Table A3 (b) show the recipe for Fettuccini Carbonara for 1 portion. Calculate the total recipe cost below:

Jadual A3 (b) menunjukkan resepi untuk Fettuccini Carbonara untuk 1 hidangan. Kira jumlah kos keseluruhan resepi di bawah:

Ingredient	Amount	EP Price per unit (RM)	Cost / Item (RM)
Fettuccini	500g	10.70 / kg	
Beef bacon	80g	39.50 / 500g	
Parmesan cheese	125g	99.50 / kg	
Extra virgin olive oil	25ml	125.00 / 5L	
Total Recipe Cost			

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

[10 marks]

[10 markah]

CLO2

- (c) List **FIVE (5)** ways to set menu price based on non-cost technique with explanation.

Senaraikan LIMA 5) cara menetapkan harga menu berdasarkan teknik bukan kos dengan penerangan.

[10 marks]

[10 markah]

QUESTION 4**SOALAN 4**

- CLO3 (a) Preparing budget and stay within it assures predetermined profit levels. Find out **FIVE (5)** benefits of following budget in foodservice operation.

*Penyediaan belanjawan dan mengikut belanjawan yang telah disediakan akan memastikan tahap keuntungan yang telah ditetapkan. Kenalpasti **LIMA (5)** manfaat mengikut bajet dalam operasi perkhidmatan makanan.*

[5 marks]

[5 markah]

- (b) Table A4 (b) show the menu engineering for Sunrise Restaurant. Classify each menu into contribution margin matrix by using item contribution margin and menu popularity as the variables.

Jadual A4 (b) menunjukkan menu engineering untuk Restoran Sunrise. Kelaskan setiap menu ke dalam matriks margin sumbangan dengan menggunakan margin sumbangan item dan populariti menu sebagai pembolehubah.

Menu Item	Number Sold	Selling Price (RM)	Total Sales (RM)	Item Cost (RM)	Total Cost (RM)	Item CM (RM)	Total CM (RM)
Cream Caramel	169	5.00	845.00	3.50	591.50	1.50	253.50
Cinnamon Roll	195	6.50	1267.50	4.50	877.50	2.00	390.00
Cheese Cake	135	7.00	945.00	4.00	540.00	3.00	405.00
Pumpkin Pie	151	4.50	679.50	3.00	453.00	1.50	226.50
Banana Pudding	180	4.00	720.00	2.00	360.00	2.00	360.00
Vanilla Cupcake	100	2.50	250.00	1.00	100.00	1.50	150.00
Total	930		4,707.00		2,922.00		1,785.00
Weighted Average	155					1.92	

Table A4 (b) / Jadual A4 (b)

* CM = Contribution Margin

[10 marks]

[10 markah]

- (c) Maimunah Restaurant has 80 seats and opens every day for lunch and dinner. Mostly, only 70 seats are seated. Turnover ratio for lunch is two and the turnover ratio for dinner is one. Average check stands at RM 5.50 per customer. Determine the sales forecast for daily, weekly, monthly and yearly for that particular year.

Restoran Maimunah mempunyai 80 tempat duduk dan dibuka setiap hari untuk makan tengah hari dan makan malam. Kebanyakannya, hanya 70 kerusi yang duduki. Nisbah pusing ganti untuk makan tengah hari ialah dua dan nisbah pusing ganti untuk makan malam ialah satu. Purata cek bernilai RM 5.50 bagi setiap pelanggan. Anggarkan ramalan jualan untuk harian, mingguan, bulanan dan tahunan untuk tahun tersebut.

[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	28	grams	g
	pounds	0.45	kilograms	kg
Length	inches	2.5	centimetres	cm
	feet	30	centimetres	cm
	yard	0.9	metres	m
	miles	1.6	kilometres	km
Capacity	teaspoon	5	millilitres	ml
	tablespoon	15	millilitres	ml
	fluid ounces	30	millilitres	ml
	fluid ounces	0.03	litres	l
	cup	0.25	litres	l
	pints	0.47	litres	l
Volume	quarts	0.95	litres	l
	cubic feet	0.03	cubic meters	m ³
	cubic yards	0.76	cubic meters	m ³

Formula to Convert Imperial System to Metric System

b) Metric System to Imperial System

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

Formula to Convert Metric System to Imperial System