

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 : 12 DISEMBER 2024
MASA : 8.30 PAGI – 10.30 PAGI**

Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.
Bahagian A: Struktur (4 soalan)

Dokumen sokongan yang disertakan :
Lampiran Jadual : *Percentage of Edible Portion Vs As Purchased Weight*

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**

- (a) Choose **FIVE (5)** cost types that involves in food service operations.

Pilih LIMA (5) jenis kos yang melibatkan operasi perkhidmatan makanan.

(5 marks)

[5 markah]

- (b) Centralized purchasing is a system in which a designated department manages the purchasing process for all business franchises. Explain **FIVE (5)** advantages and disadvantages of centralized purchasing.

Pembelian berpusat adalah sistem yang digunakan di mana sebuah jabatan ditetapkan untuk menjalankan proses pembelian bagi semua perniagaan francais. Terangkan LIMA (5) kebaikan dan keburukan pembelian berpusat.

[10 marks]

[10 markah]

CLO1

- (c) Storing control typically refers to the processes and practices involved in managing the storage and organization of items and materials to ensure efficiency and safety. Elaborate on **FIVE (5)** key factors that need to be considered for effective storage control.

*Kawalan penyimpanan biasanya merujuk kepada proses dan amalan yang terlibat dalam menguruskan penyimpanan, organisasi barangan dan bahan bagi memastikan kecekapan dan keselamatan. Huraikan **LIMA (5)** faktor utama yang perlu dipertimbangkan untuk kawalan penyimpanan.*

[10 marks]

[10 markah]

QUESTION 2**SOALAN 2**

CLO2

- (a) In food and beverage cost control there are **TWO (2)** main measurement system used which are imperial and metric system. Complete all the imperial and metric system below with the correct unit.

*Di dalam kawalan kos makanan dan minuman, terdapat **DUA (2)** sistem ukuran utama yang digunakan iaitu sistem imperial dan metrik. Lengkapkan semua sistem imperial dan metrik di bawah dengan unit yang betul.*

No	Symbol/Symbol	Unit
1	lb	
2	mi	
3	dm	
4	m	
5	C	

Table A2 (a) /Jadual A2 (a)

[5 marks]

[5 markah]

CLO2

- (b) Labour cost control is a process used by managers to direct, regulate, and manage employees to achieve the desired level of performance at an appropriate cost. The **Table A2(b)** below shows the labour cost for Yaya Hotel. You are required to complete the value of **A, B, C, D, E, F, G, H, I and J**.

Kawalan kos buruh adalah proses yang digunakan oleh pengurus untuk mengarah, mengawal selia dan memantau pekerja untuk memperoleh tahap prestasi yang diinginkan pada tahap kos yang sesuai. Jadual A2(b) di bawah menunjukkan kos pekerja bagi Hotel Yaya. Anda dikehendaki untuk melengkapkan nilai A,B,C,D,E,F,G,H, I dan J.

CLO2

Employer Work Schedule | Month of DECEMBER

YAYA HOTEL				
NAME (POSITION) NAMA (JAWATAN)	HOURS WORKED WAKTU BEKERJA	NUMBER OF WORKING HOURS TEMPOH WAKTU BEKERJA	RATE/HOUR KADAR/JAM	TOTAL PAYMENT JUMLAH BAYARAN
DIDI (PASTRY CHEF)	8.00 AM - 7.00 PM	A	RM60.00	B
HANI (BARTENDER)	9.00 AM - 6.00 PM	9 HOURS	RM35.00	C
HISYAM (F&B MANAGER)	7.00 AM - 12.00 PM 5.00 PM - 11.00 PM	D	E	RM275.00
TAUFIQ (COMMIS)	3.00 PM - 5.00 AM	F	RM15.00	RM210.00
HUDA (WAITRESS)	6.00 AM - 3.00 PM	G	RM16.00	H
FAREEL (HEAD CHEF)	11.00 AM - 3.00 PM 7.00 PM - 4.00 AM	13 HOURS	I	RM455.00
TOTAL LABOR COST				J

Table A2 (b) /Jadual A2 (b)

[10 marks]

[10 markah]



Amounts of Ingredients used	Cost Per Unit/Kg (As Purchased Weight)	Cost Per Unit/Kg (Edible Portion)	Total Cost For Each Item
195 gm All Purpose Flour	A	RM4.90	RM4.90
2 tbsp Castor Sugar	RM3.50	RM3.50	RM3.50
1 tbsp Baking Powder	RM1.85	RM1.85	RM1.85
1/2 tsp Fine Salt	RM2.00	RM2.00	RM2.00
295 ml Full Cream Milk	RM5.80	RM5.80	RM5.80
1 nos Egg	RM0.55	RM0.73	RM0.73
70 gm Unsalted Butter	RM4.50	RM4.50	RM4.50
2 tsp Vanilla Extract	RM3.00	RM3.00	RM3.00
250 gm Mango	RM6.00	B	C

Table A2 (c) /Jadual A2 (c)

- (c) In order to determine the cost of the complete menu, the food service provider must recognize the standard recipe, listing of ingredients and their amounts as well as the number and size of the food portions. Based on the Pancake recipe given above, calculate the cost involved as below;

Untuk menentukan kos menu lengkap, penyedia perkhidmatan makanan mesti mengenalipasti resipi standard, senarai bahan dan kuantiti serta bilangan dan saiz hidangan makanan. Berdasarkan resipi 'Pancake' yang diberikan di atas, kirakan kos yang terlibat seperti di bawah;

- i. Cost per kg (as purchased weight) for all-purpose flour if it is sold at RM2.45 for every half a kilogram.

Kos sekilogram (seperti berat belian) untuk tepung serbaguna jika dijual pada harga RM2.45 untuk setiap setengah kilogram.

- ii. Cost per kg (edible portion) for the mango.

Kos per kg (bahagian yang boleh dimakan) untuk mangga.

iii. Cost (edible portion) for the mango used in the recipe.

Kos (bahagian yang boleh dimakan) untuk mangga yang digunakan dalam resipi.

iv. Total food cost for the Pancake dish

Jumlah kos makanan untuk hidangan 'Pancake'.

v. Total food cost per portion for the Pancake dish.

Jumlah kos makanan setiap bahagian untuk hidangan 'Pancake'.

[10 marks]

[10 markah]

QUESTION 3

SOALAN 3

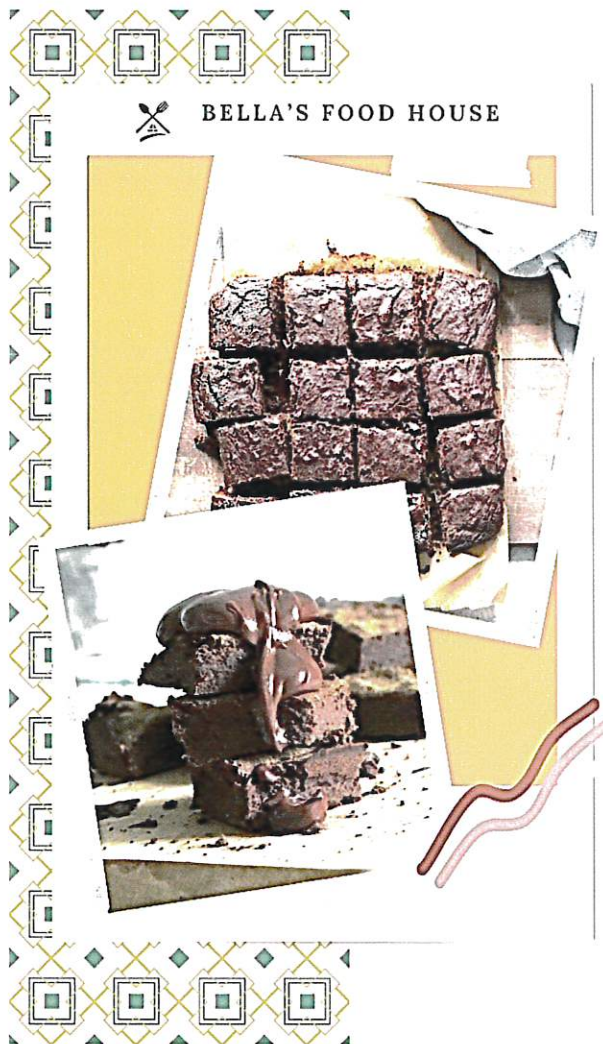
CLO2

- (a) Food and beverage cost plays an important role in determining an organization's profit. Therefore, portions of a given menu item should be consistent from one another. Write **FIVE (5)** aspects of standard recipe.

*Kos makanan dan minuman memainkan peranan yang penting di dalam menentukan keuntungan untuk sesebuah organisasi. Oleh itu, hidangan menu mestilah sama di antara satu dengan yang lain. Tuliskan **LIMA (5)** aspek resepi standard.*

[5 marks]

[5 markah]



BROWNIES

Cooking Time: 1 Hour

Servings : 8 Servings

INGREDIENTS:

160 grams Eggs

300 grams Chocolate Bars

150 grams Room Temperature Butter

250 grams Castor Sugar

1.4 teaspoons Sea Salt

1.2 cups Flour

1.4 cups Cocoa Powder

1 teaspoon Vanilla Extract

**ALL SERVED WITH 1 CUP OF BREWED COFFEE
OR ICED TEA**

Figure A3 (b) : Brownies Recipe /Rajah A3 (b) Resepi Brownies

- (b) Figure A3(b) show list of ingredients of the Brownies recipe at Bella's Food House. An event is booked and 125 portions of Brownies are required. As a Pastry Chef, you are required to calculate the measurement of the ingredients to prepare the Brownies. *Rajah A3(b) menunjukkan senarai bahan-bahan 'Brownies' di Bella's Food House. Pada suatu acara tempahan, sebanyak 125 hidangan 'Brownies' diperlukan. Sebagai Pastry Chef anda dikehendaki mengira kuantiti bahan-bahan yang diperlukan untuk menyediakan 'Brownies'.*

[10 marks]

(10 markah)



Figure A3 (c) : Hamburger Menu Costing /Rajah A3 (c): Kos Menu Hamburger

- (c) Setting menu price is important and crucial decision in managing restaurant. There are two categories in setting menu price which are cost related method and non-cost related method. One of the techniques in cost related method is prime cost pricing. Based on the information given above, figure out the following;

Penetapan harga menu adalah keputusan yang penting dan ianya penting dalam menguruskan restoran. Terdapat dua kategori dalam menetapkan harga menu iaitu kaedah berkaitan kos dan kaedah bukan berkaitan kos. Salah satu teknik dalam kaedah berkaitan kos adalah penetapan harga kos prima. Berdasarkan maklumat yang diberikan diatas, selesaikan yang berikut;

- i. the prime cost.
kos utama.

[2 marks]

[2 markah]

ii. the prime cost percentage % .

peratusan kos utama % .

[2 marks]

[2 Markah]

iii. the menu price.

harga menu.

[2 marks]

[2Markah]

iv. calculate the menu price for Hamburger if the raw food cost is RM8.50
and the monthly food cost percentage is 40%.

*Kirakan harga menu untuk Hamburger jika kos makanan mentah adalah
RM8.50 dan peratusan kos makanan bulanan ialah 40%.*

[2 marks]

[2 Markah]

QUESTION 4**SOALAN 4**

CLO3

- (a) Table A4 (a) show the menu engineering for Evelyn's Restaurant. Analyse the contribution margin (CM) value for A,B,C,D,E.

Jadual A4 (a) menunjukkan menu engineering untuk Restoran Evelyn. Analisa nilai contribution margin (CM) bagi A,B,C,D,E.

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	A	253.50
Cinnamon Roll	195	6.50	1267.50	4.50	877.50	B	390.00
Cheese Cake	135	7.00	945.00	4.00	540.00	C	405.00
Pumpkin Pie	151	4.50	679.50	3.00	453.00	D	226.50
Banana Pudding	180	4.00	720.00	2.00	360.00	E	360.00
Total	830		4,457.00		2,822.00		1,635.00

[5 marks]

[5 markah]

CLO3

- (b) Explore **FIVE (5)** factors that contribute to maximizing profits in business.

Kaji LIMA (5) faktor yang menyumbang kepada memaksimumkan keuntungan dalam perniagaan.

[10 marks]

[10 markah]



					
					
APPETIZER					
Chicken Boxing					RM12.00
Egg Benedict					RM14.00
SOUP					
Cream of Broccoli					RM8.50
Oxtail Soup					RM8.00
MAIN COURSE					
Chicken Chop					RM27.00
Beef Steak					RM35.00
Mac & Cheese					RM23.50
DESSERT					
Pistachio Cromboloni					RM15.00
Rocher Croissant					RM17.00

Figure A4 (c) Food Sales Score Sheet / *Rajah A4 (c) Lembaran Skor Jualan Makanan*

CLO3

- (c) Figure 3 shows the Food Sales Score Sheet. You are required to breakdown the information obtained from the Food Sales Score Sheet to the Food Sales Report.

Rajah 3 menunjukkan Lembaran Jualan Makanan. Anda dikehendaki untuk memperincikan maklumat yang terkandung di dalam Lembaran Skor Jualan Makanan kepada Laporan Jualan Makanan.

[10 marks]

[10 markah]

SOALAN TAMAT

Percentage of Edible Portion Vs As Purchased Weight

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