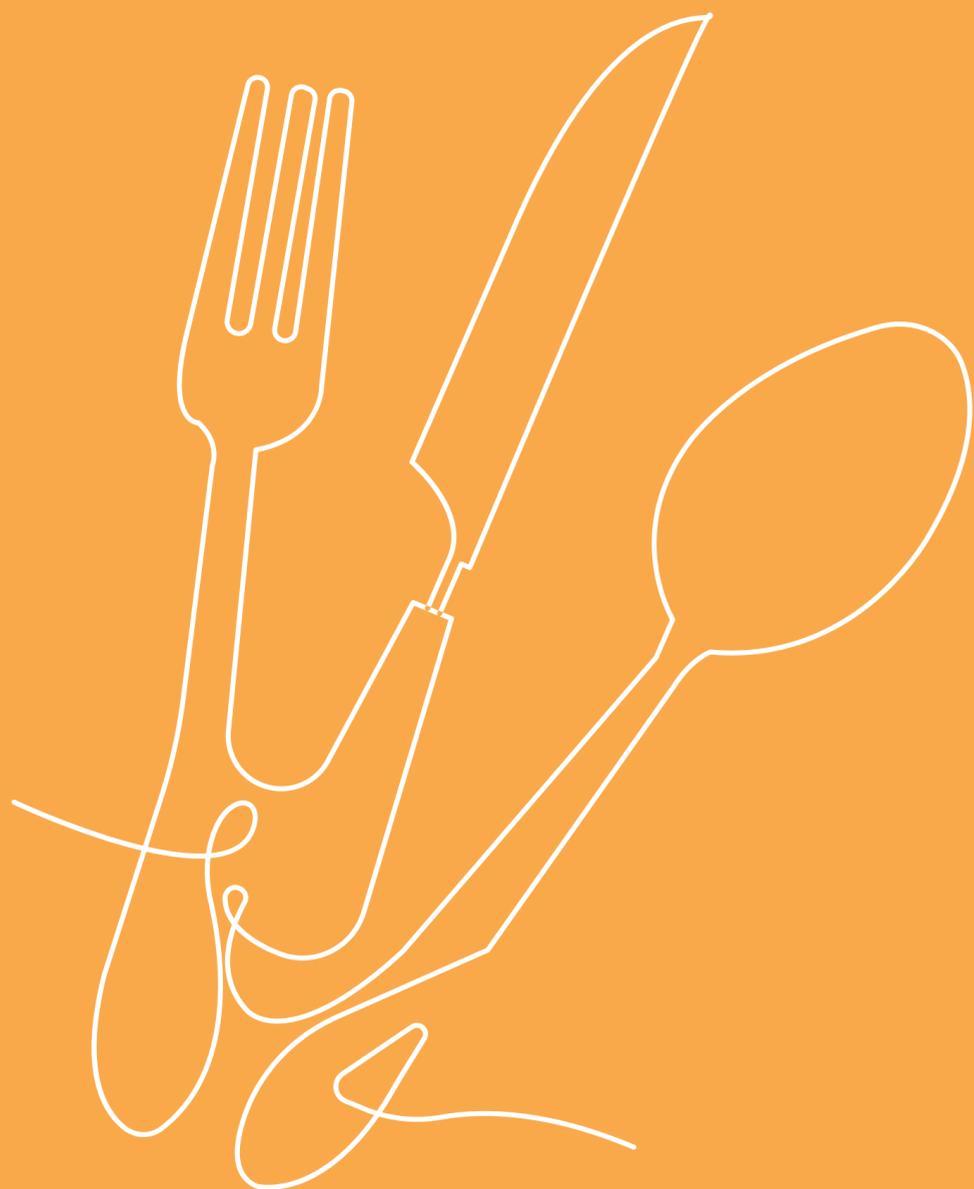


# FOOD AND BEVERAGE COST CONTROL

WORKBOOK



**AISHAH ALS**

JABATAN PELANCONGAN DAN HOSPITALITI

**F O O D  
A N D  
B E V E R A G E  
C O S T  
C O N T R O L**

**W O R K B O O K**

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Workbook

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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.

Thank you.

Siti Noor Aishah bt Abdul Latif Sabri

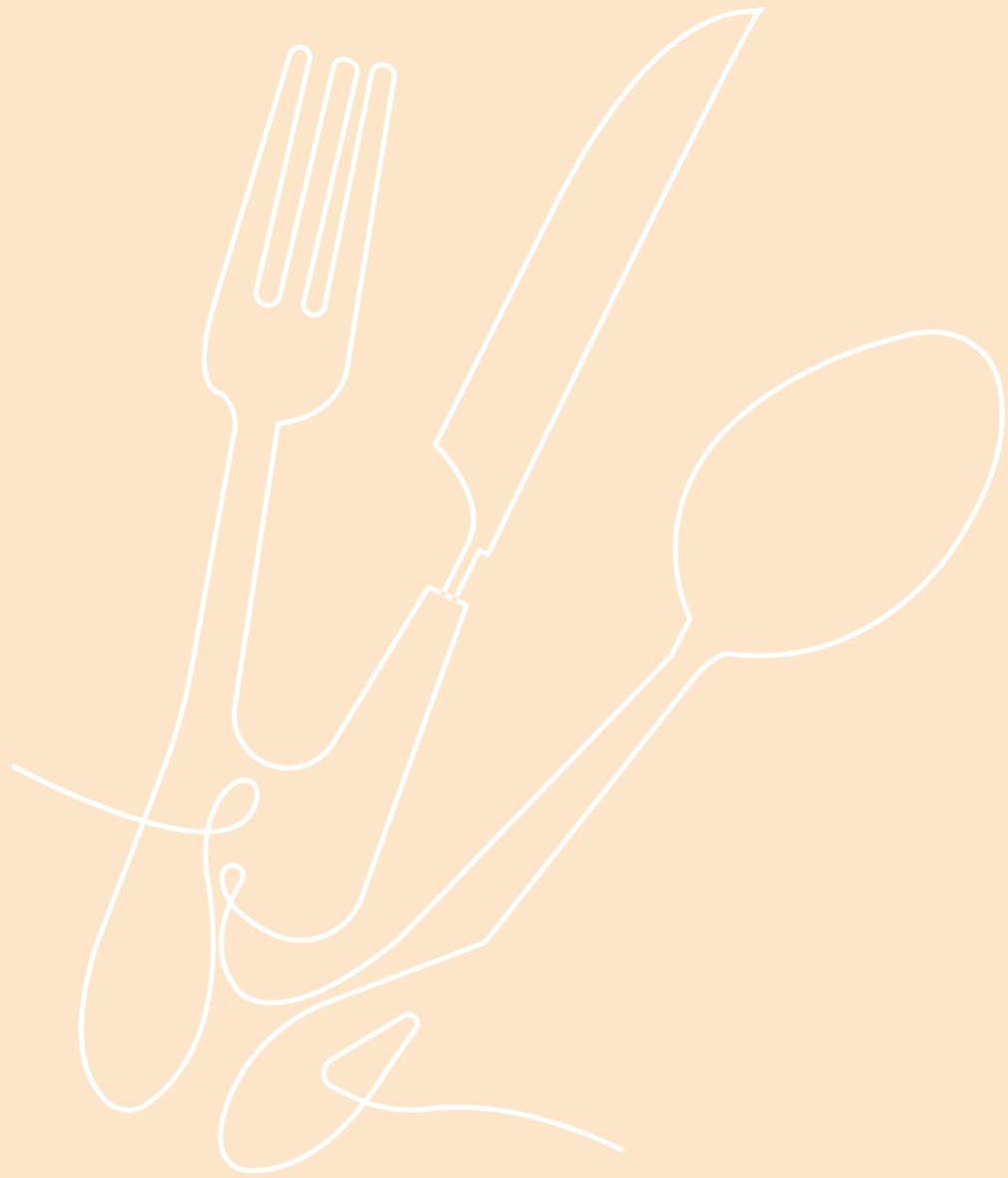
January 2024

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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.*

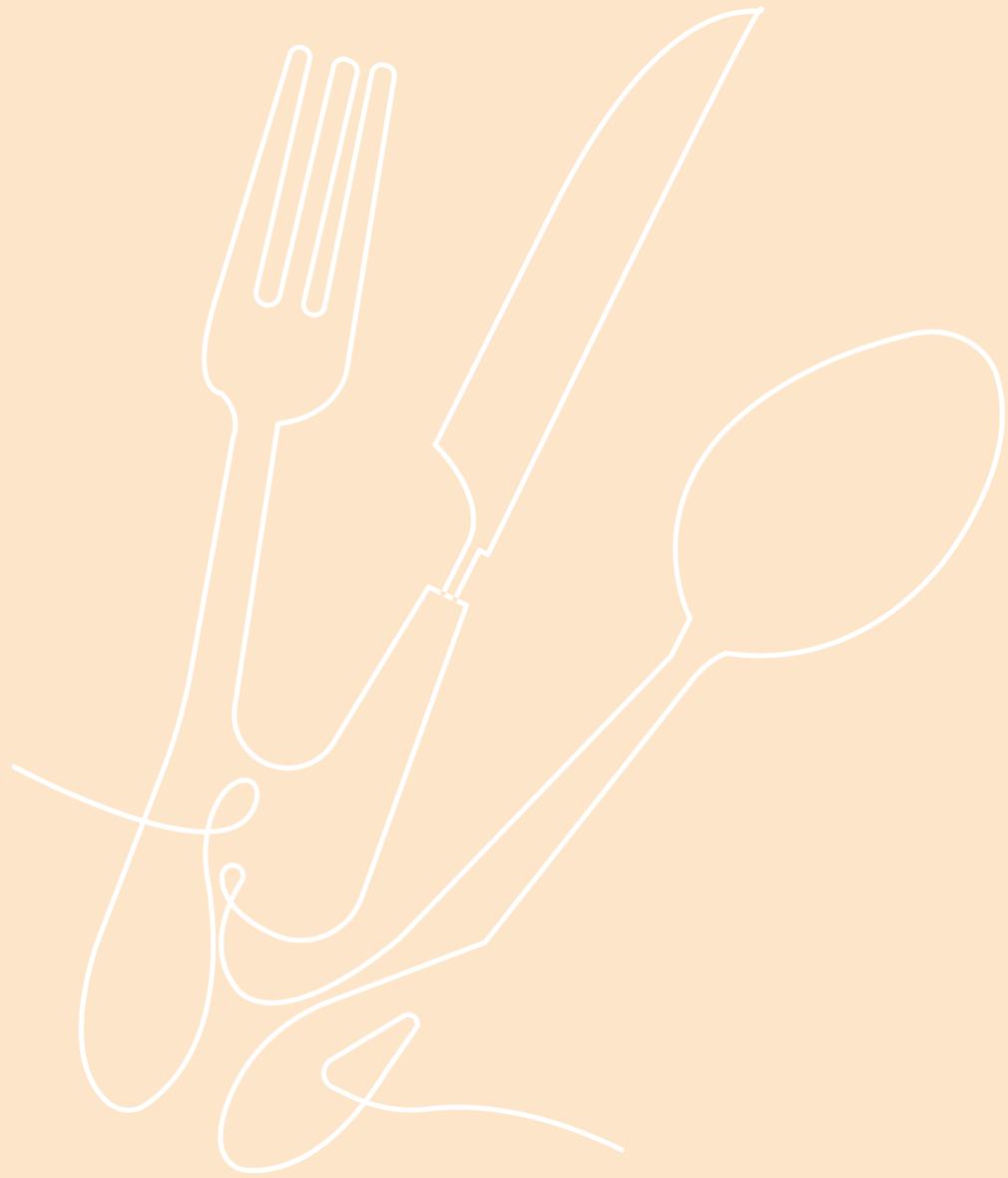
*At the point of sale, Spencer implements robust **cash control** measures to prevent losses and discrepancies. Regular **sales analysis** is conducted to identify trends, evaluate performance, and make data-driven decisions to drive revenue growth.*

*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

### 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

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

Structured / 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

Structured / 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]

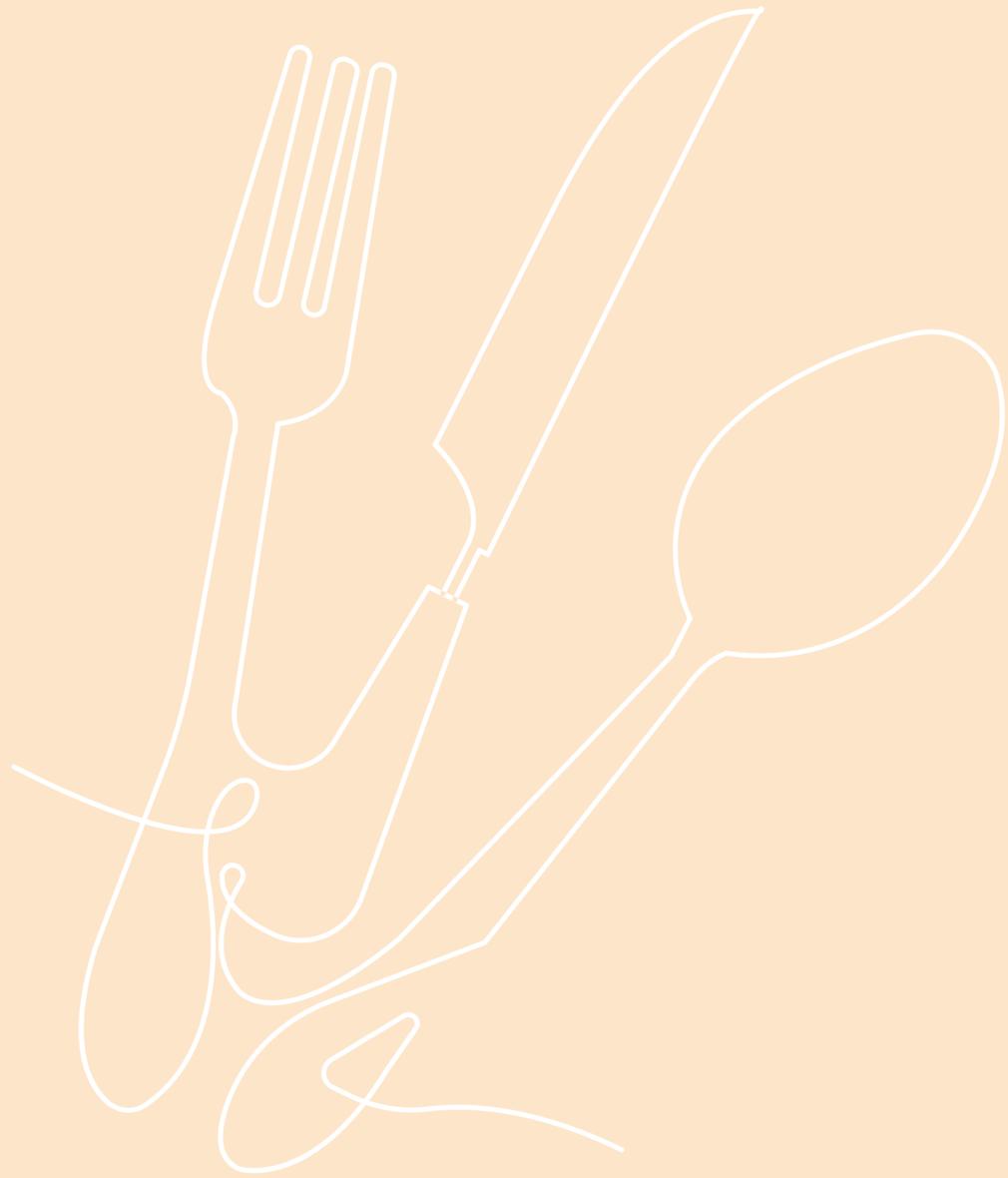
John, the manager of a high-end seafood restaurant, is training his new staff on the importance of proper receiving techniques for their deliveries. John understands that the way they receive and inspect the ingredients directly impacts the quality and reputation of the restaurant. Explain four key receiving 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

- 30 oz = \_\_\_\_\_ gm
- 22 gm = \_\_\_\_\_ oz
- 100 lb = \_\_\_\_\_ kg
- 325 kg = \_\_\_\_\_ lb
- 1 1/2 tsp = \_\_\_\_\_ ml
- 35 fl. oz = \_\_\_\_\_ ml
- 250 ml = \_\_\_\_\_ fl.oz
- 2.5 L = \_\_\_\_\_ oz
- 12 gallon = \_\_\_\_\_ L
- 20 L = \_\_\_\_\_ gallon
- 61 oz = \_\_\_\_\_ lb
- 5.4lb = \_\_\_\_\_ oz
- 356 °F = \_\_\_\_\_ °C
- 190 °C = \_\_\_\_\_ °F

#### Question 2 [7 Marks]

Compute the potential food cost.

- Cost % : Cost, RM 2,548.50; Sales, RM 9,850.00
- Cost : Cost percentage 31%; Sales, RM 5,368.00
- Sales : Cost percentage 32%; Cost, RM 1,390.00
- Sales : Cost percentage 27%; Cost, RM 4,109.00
- Cost : Cost percentage 31.5%; Sales, RM 6,470.00
- Cost % : Cost, RM 11,456; Sales, RM 12,520.00
- 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

### Structured / 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:-

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

## Cost

### Structured / 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

### Structured / 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, Dinner 11 @ 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

### Structured / 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

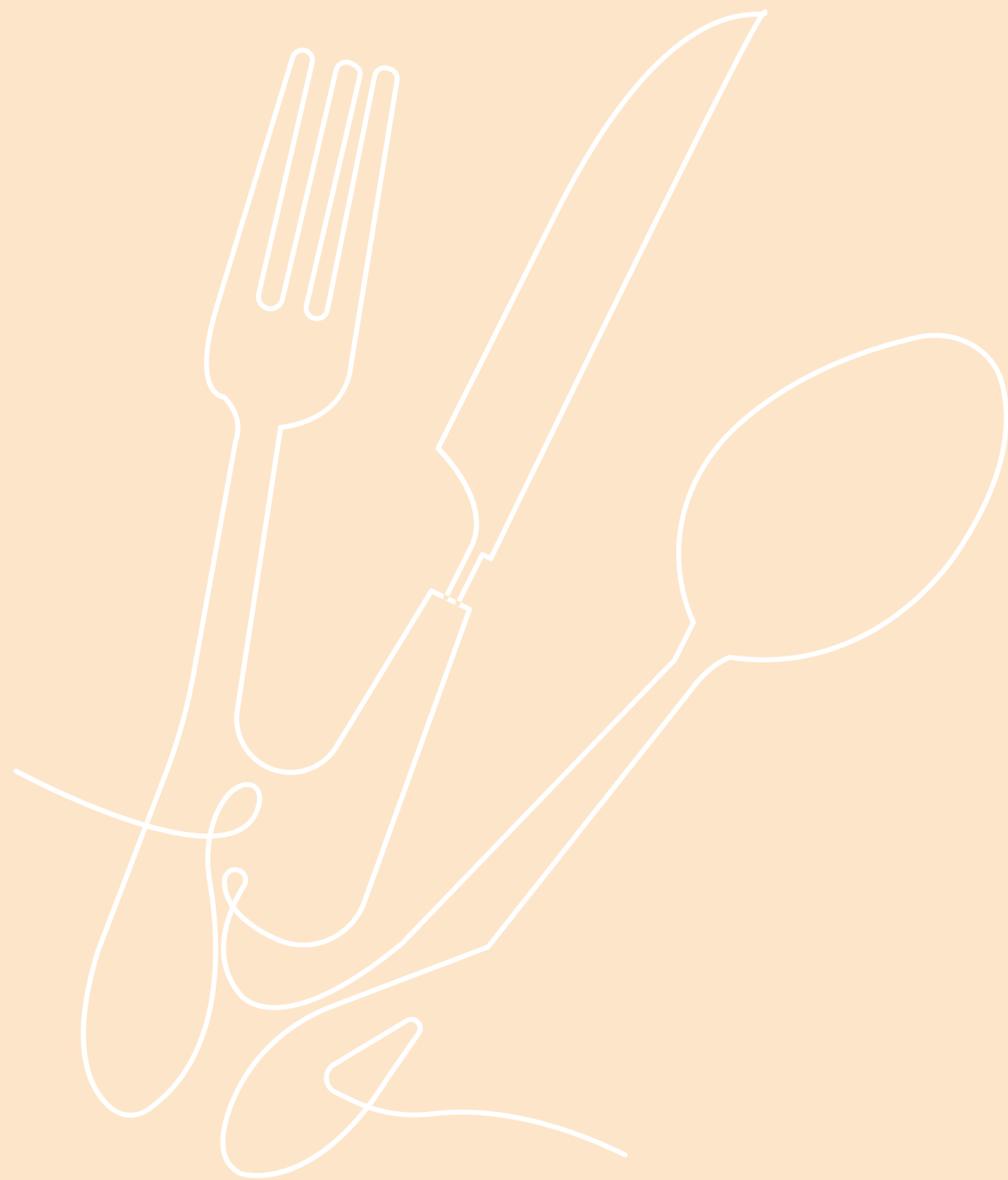
Total Sales	RM 356 440
Total Variable Cost	RM 56 899

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

Structured / Essay Question

Question 1 [8 Marks]

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

## Spaghetti Aglio Olio

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			
<b>TOTAL FOOD COST</b>				
Procedure: Cook pasta for 5 minutes until al dante. 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 Sugar
- 700 gm Butter
- 10 nos Eggs
- 10 ml Orange Essence
- 700 gm Self Raising Flour
- 200 ml Milk

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

# FOOD AND BEVERAGE PRODUCTION COST

25

Structured / 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

# FOOD AND BEVERAGE PRODUCTION COST

Structured / Essay Question

Question 9 [4 Marks]

Below is the recipe for Potato Salad at Ally Bistro.

<u>Potato Salad</u>		<u>Portion: Y</u>
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.

<u>Vichyssoise</u>		<u>Portion: Z</u>
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

## Structured / 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?

<b>BUTCHER TEST CARD</b>				
<b>ITEM: BEEF TENDERLOIN</b>		<b>GRADE: US CHOICE</b>		<b>DATE: 10/03/24</b>
<b>PIECES: ONE</b>		<b>WEIGHING: 4 KG</b>		<b>AVERAGE WEIGHT</b>
<b>TOTAL COST: RM xxx</b>		<b>AT: RM 38.00/KG</b>		<b>SUPPLIER: CHEM FROZEN</b>
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.

<b>BUTCHER TEST CARD</b>										
<b>ITEM: BEEF STRIPLOIN</b>			<b>GRADE: US CHOICE</b>			<b>DATE: 16/01/24</b>				
<b>PIECES: ONE</b>			<b>WEIGHING: 8 KG</b>			<b>AVERAGE WEIGHT</b>				
<b>TOTAL COST: Y</b>			<b>AT: RM 42.00/KG</b>			<b>SUPPLIER: AMY FROZEN</b>				
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]

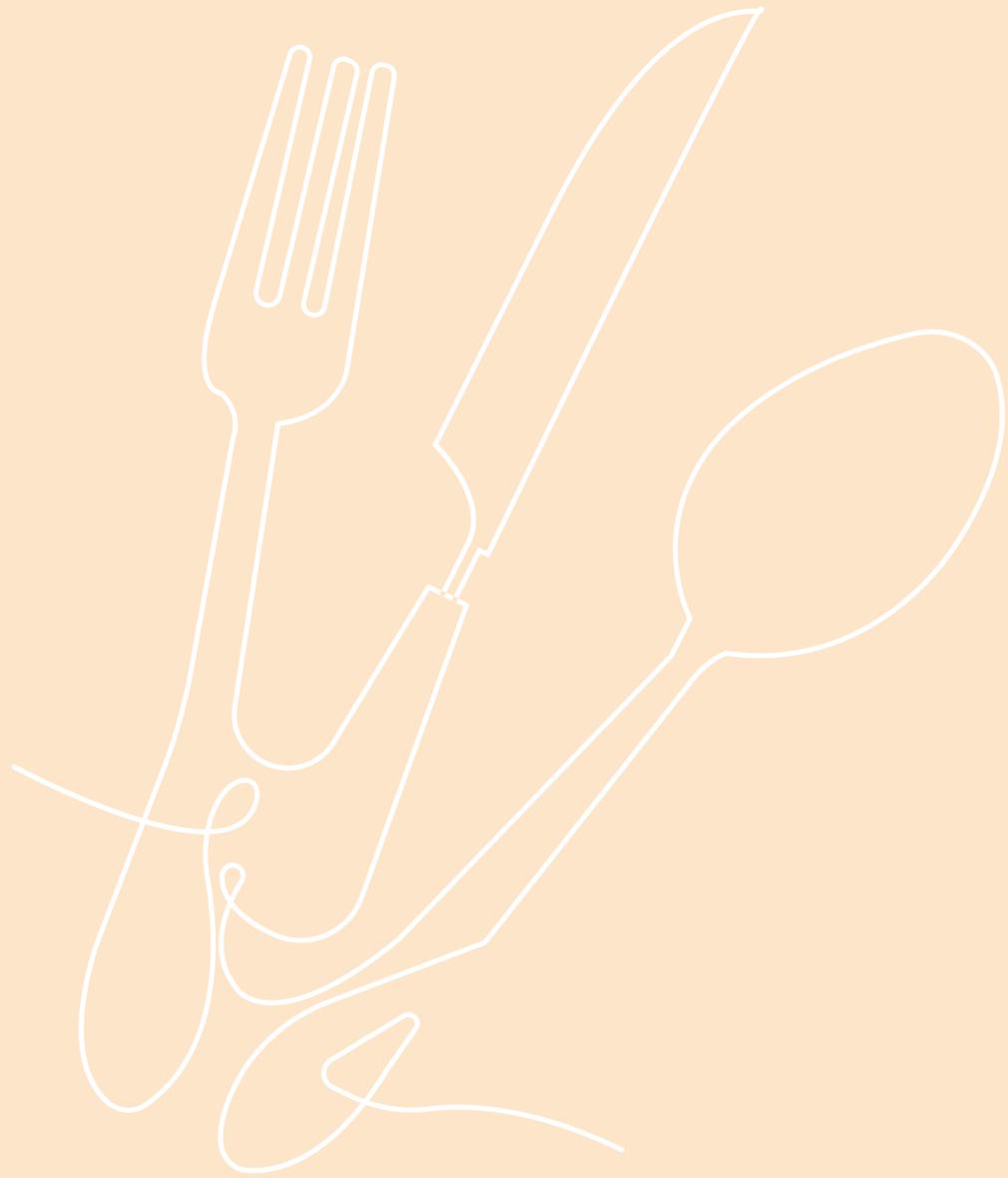
Complete the cooking loss test card below.

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]

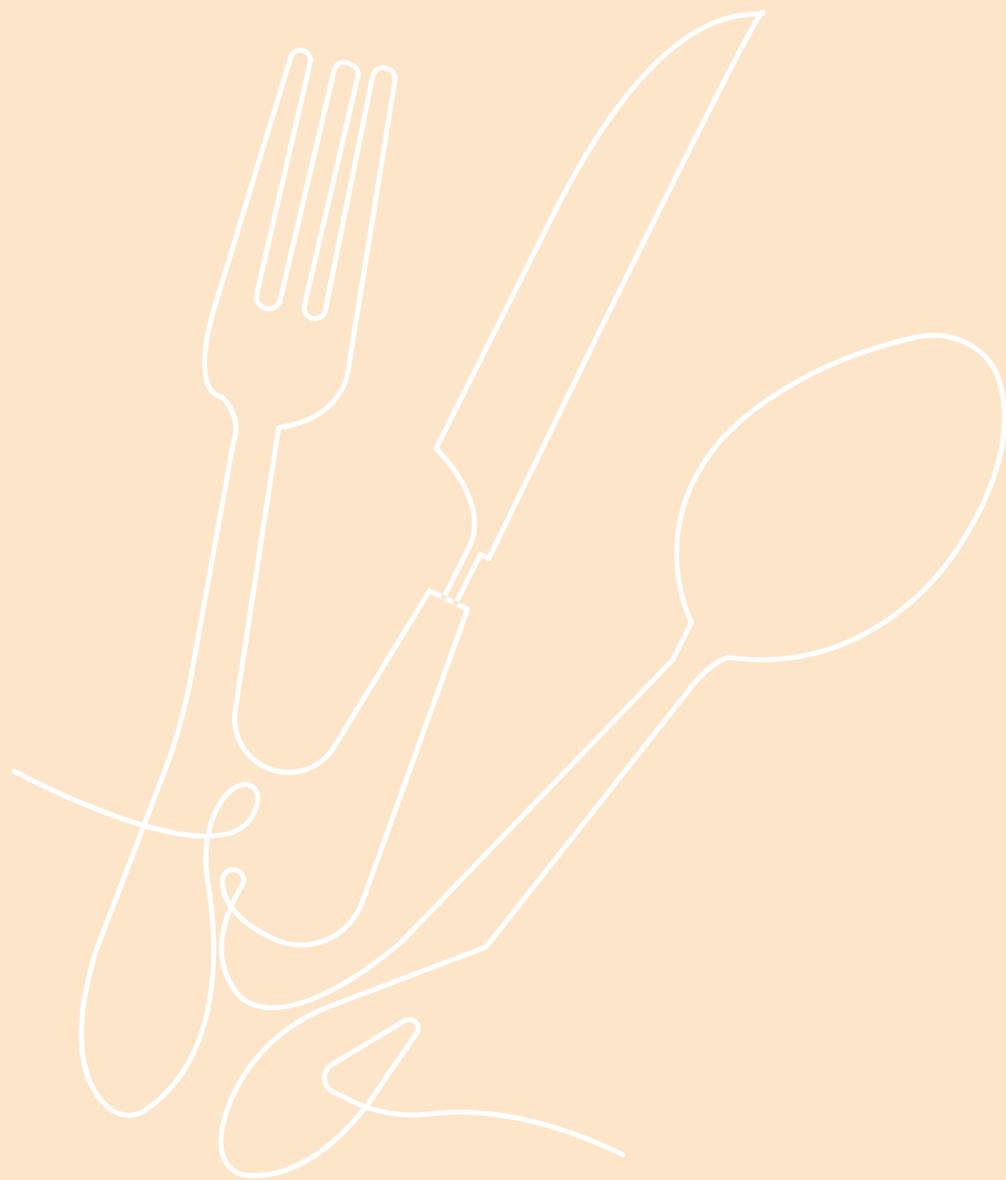
Calculate the menu price of Chicken Chop if the Raw Food Cost is RM4.10 and its multiplier is 3.

### 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]

- Define Operating budget.
- 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 %
<i>Chocolate Moist Cake</i>	82	8.90		5.20				
<i>Marble Cake</i>	53	8.50		5.30				
<i>Cheese Cake</i>	69	10.50		5.90				
<i>Carrot Cake</i>	50	9.80		4.90				
<b>GRAND TOTAL</b>								
<b>Average</b>								

# 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]

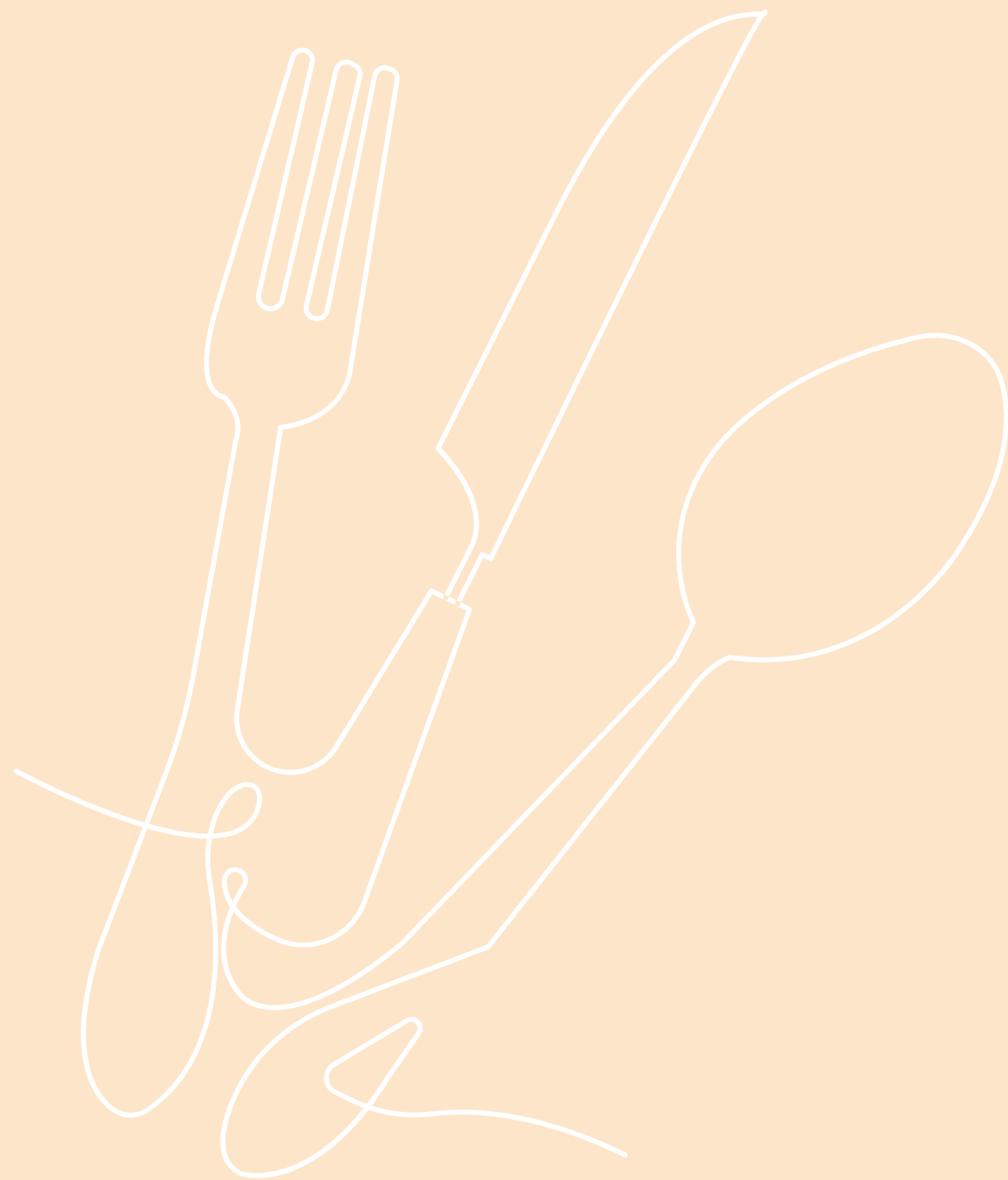
What strategies can be employed to enhance the profitability of 'plowhorse' menu items, which sell well but yield low profits, and how can restaurants optimize the visibility and sales of 'puzzle' items, which have high profitability potential but low sales?

### 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	
<b><u>Receipts (register Readings)</u></b>	
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.....
<b><u>Record of Cash Paid Outs</u></b>	
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	
<b><u>Receipts (register Readings)</u></b>	
Food	RM 1280.00
Liquor	RM 607.00
Misc/Items	RM 114.00
Sales Tax	RM 76.00
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.....
<b><u>Record of Cash Paid Outs</u></b>	
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]

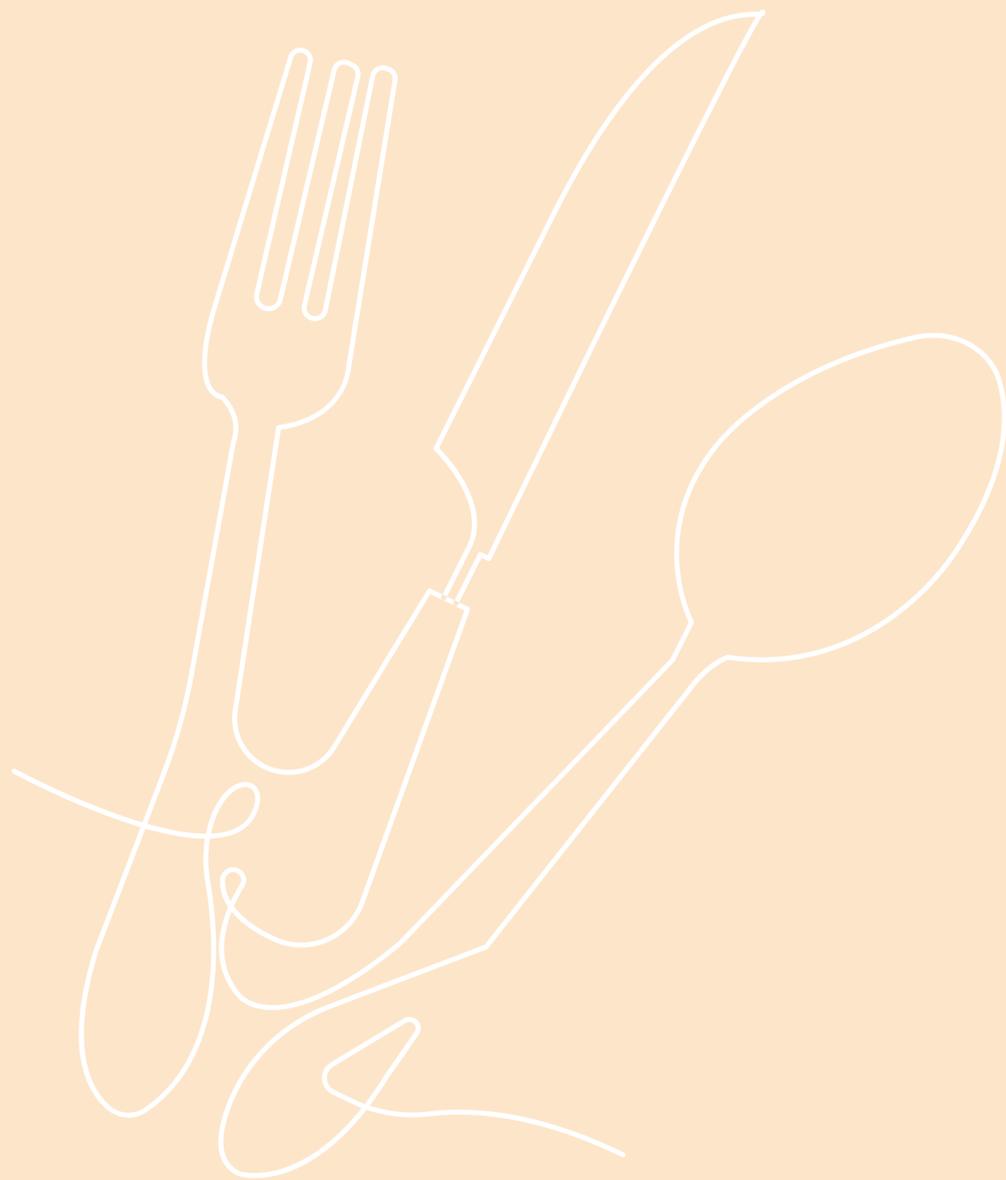
Nori Restaurant has 75 seats and opens every day for lunch and dinner. Mostly only 50 seats are seated. Turnover ratio for lunch is two and the turnover dinner is one. Average check stands at RM13.50 per customer.

- 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.

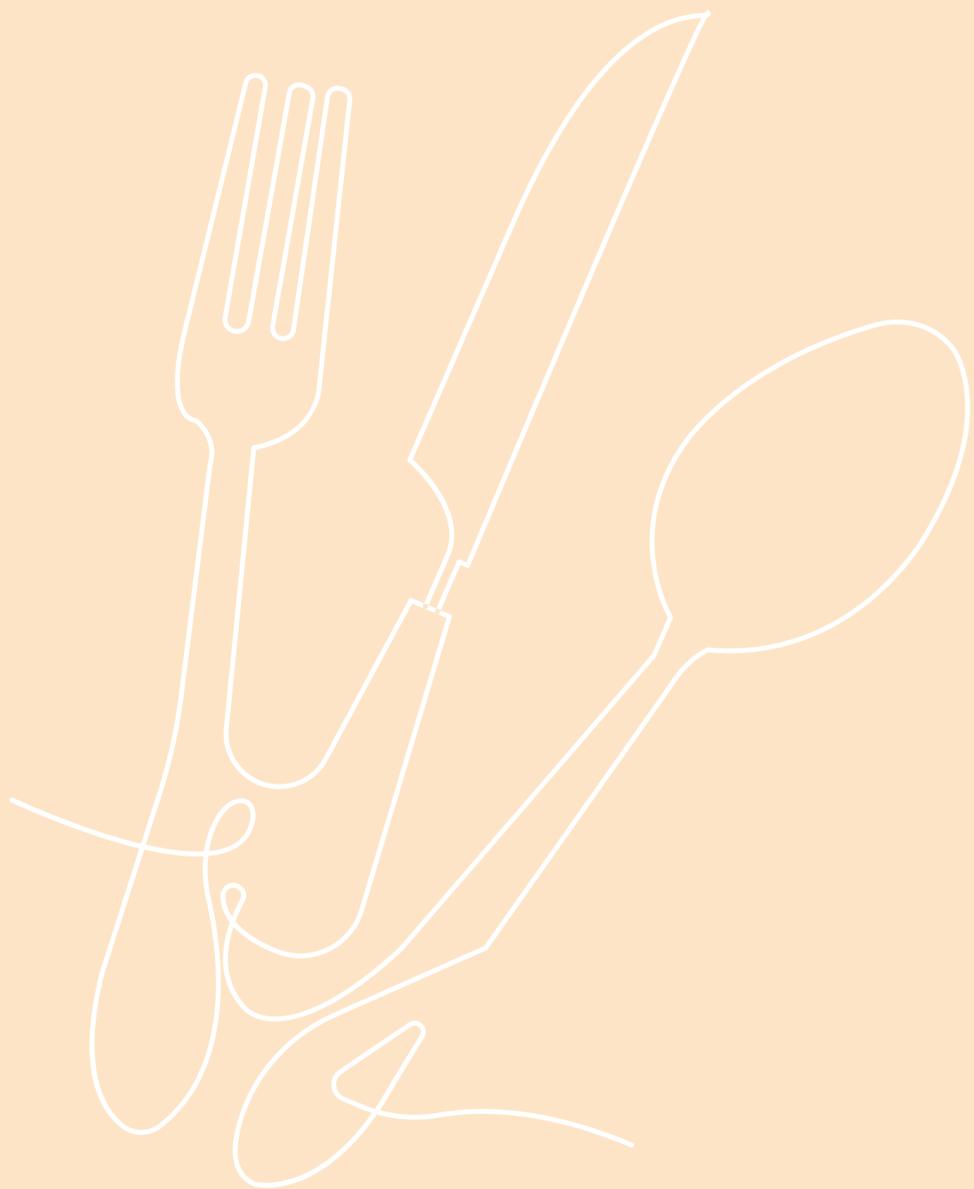
Previous years assessment questions

# FOOD AND BEVERAGE COST CONTROL

WORKBOOK

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AISHAH ALS



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