

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 : 2023/2024

DTF40213 : FOOD AND BEVERAGE COST CONTROL

TARIKH : 06 JUN 2024

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

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

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**

- CLO 1 (a) Explain **FIVE (5)** types of cost in food service establishment.

Jelaskan LIMA (5) jenis kos dalam pertubuhan perkhidmatan makanan.

[5 marks]

[5 markah]

- CLO 1 (b) Elaborate **FIVE (5)** types of purchasing.

Terangkan LIMA (5) jenis pembelian.

[10 marks]

[10 markah]

- CLO 1 (c) Discuss **FIVE (5)** documents involved in storing and issuing process.

Bincangkan LIMA (5) dokumen yang terlibat dalam proses penyimpanan dan pengeluaran.

[10 marks]

[10 markah]

QUESTION 2**SOALAN 2**

- CLO 2 (a) The following is the table of Imperial units of measurement to Metric units of measurement. Calculate the **CORRECT** measurement in Table A2(a).

*Berikut adalah jadual bagi unit ukuran Imperial kepada unit ukuran Metrik. Kira ukuran yang **BETUL** di dalam Jadual A2 (a).*

Measures	Imperial system to Metric system		
Mass	33 ounces (oz)	=	__ (i) __ grams (g)
	16.5 pounds (lb)	=	__ (ii) __ kilograms (kg)
Capacity	3 ½ cup (C)	=	__ (iii) __ litres (l)
	11 quart (qt)	=	__ (iv) __ litres (l)
Volume	120 cubic feet (ft ³)	=	__ (v) __ cubic meters (m ³)

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

[5 marks]

[5 markah]

CLO 2 (b)

Food purchases	: RM 78 540
Beverages purchases	: RM 13 500
Promotion expenses	: RM 115
Closing inventory	: RM 23 205
Gratis to bar	: RM 130
Transfer from other unit	: RM 735
Opening inventory	: RM 31 400
Transfer to other unit	: RM 860
Cooking liquor	: RM 225
Sales	: RM 275 020
Employees' meal	: Breakfast : 80 @ RM 0.60
	: Lunches : 95 @ RM 0.80
	: Dinners : 100 @ RM 1.10

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

These are the financial records of Conteto Bistro in Kuala Lumpur. Calculate the:

Berikut adalah rekod kewangan Conteto Bistro di Kuala Lumpur. Kirakan:

- i. cost of food issued and cost of food consumed.

kos makanan yang dikeluarkan dan kos makanan yang digunakan.

[3 marks]

[3 markah]

- ii. cost of food sold.

kos makanan yang dijual.

[5 marks]

[5 markah]

- iii. food cost percentage.

peratusan kos makanan.

[2 marks]

[2 markah]

- CLO 2 (c) Heliconia Restaurant wants to forecast their sales at the end of July 2023. The restaurant had a fixed cost of RM 45 000 per month, and the average food cost was 40%. By referring to the given information:

Restoran Heliconia ingin meramalkan jualan mereka pada penghujung Julai 2023. Restoran itu mempunyai kos tetap sebanyak RM 45 000 sebulan, dan purata kos makanan ialah 40%. Dengan merujuk maklumat yang diberikan;

- i. calculate the breakeven point in Malaysia Ringgit (RM) value.

kira titik pulang modal dalam nilai Ringgit Malaysia (RM).

[2 marks]

[2 markah]

- ii. illustrate the breakeven point for calculation in (i).

gambarkan titik pulang modal berdasarkan kiraan di (i).

[2 marks]

[2 markah]

- iii. calculate the profit if the average sales per day was RM3200 in July 2023.

hitung keuntungan jika purata jualan sehari ialah RM3200 pada Julai 2023.

[6 marks]

[6 markah]

QUESTION 3

SOALAN 3

- CLO2 (a) A standard recipe is the recipe that has been designed to use in foodservice establishment. Write **FIVE (5)** importance of standard recipe in food service operation.

Resepi standard ialah resepi yang telah direka bentuk untuk digunakan dalam operasi perkhidmatan makanan. Tulis LIMA (5) kepentingan resepi standard dalam operasi perkhidmatan makanan.

[5 marks]

[5 markah]

- CLO2 (b) Aloha Café has bought a 50 kg beef tenderloin at the cost of RM52.00 per kg. During production, 15% of the weight is lost due to trimming and 10% of the remaining weight is lost due to shrinkage during the cooking process. The tenderloin is then portioned at 250 gram per portion. Based on the information given, calculate:

Aloha Cafe telah membeli daging lembu tenderloin seberat 50 kg dengan kos RM52.00 sekilogram. Semasa pengeluaran, 15% berat daging berkurang kerana pemangkasan dan 10% berat badan yang tersisa hilang kerana penyusutan semasa proses memasak. Tenderloin kemudian dibahagi pada 250 gram setiap bahagian. Berdasarkan maklumat yang diberikan, hitung:

- i. the weight of edible portion of the beef.

berat bahagian daging lembu yang boleh dimakan.

[2 marks]

[2 markah]

- ii. the number of portion available for sales.

bilangan bahagian yang tersedia untuk jualan.

[2 marks]

[2 markah]

- iii. cost per portion.

kos setiap bahagian.

[2 marks]

[2 markah]

- iv. cost factor per portion

faktor kos setiap bahagian

[2 marks]

[2 markah]

- v. the new portion cost if the purchase cost per kg if RM55.00

kos bahagian baru jika kos pembelian sekilogram jika RM55. 00

[2 marks]

[2 markah]

- CLO2 (c) Share **FIVE (5)** non cost-based menu price setting techniques in food and beverage establishment with explanation.

Kongsikan LIMA (5) kaedah penetapan harga menu bukan berasaskan kos dalam penubuhan makanan dan minuman dengan penjelasan.

[10 marks]

[10 markah]

QUESTION 4
SOALAN 4

CHARACTERISTIC	MENU
High FC%, Low Popularity	Honey garlic fried chicken, Hanbang Sam Gye Tang
High FC%, High Popularity	Hot & Spicy Fried Chicken Japchae, Daega Special Set
Low FC%, Low Popularity	Seafood Pancake, Bingsu Korean shaved ice dessert
Low FC%, High Popularity	Kimchi Jeongol, Yukhoe Kimbap

Table A4 (a) / Jadual A4 (a)

- CLO3 (a) The Table A4 (a) above shows the analysis of food cost menu matrix result at K Garden Korean BBQ restaurant. Illustrate the matrix table of this menu analysis.

Jadual A4 (a) di atas menunjukkan analisis hasil matriks menu kos makanan dan minuman di Restoran K Garden Korean BBQ. Gambarkan analisis jadual matriks bagi menu ini.

[5 marks]

[5 markah]

- CLO3 (b) Based on the Table A4 (b) below, figure out the value for **A, B, C, D** and **E**.
Berdasarkan Jadual A4 (b) di bawah, tentukan nilai untuk A, B, C, D dan E.

Menu item	Number sold	Selling price (RM)	Total sales (RM)	Item cost (RM)	Total cost (RM)	Food cost%
BBQ Chicken Kebab	73	17.95	1310.35	8.08	589.84	A
Breaded Fish and Chips	121	16.95	2050.95	5.09	615.89	B
Grilled salmon fillet	105	17.95	1884.75	7.18	615.89	C
Chicken Burger	140	13.95	1935.00	3.07	429.80	D
Grilled Tender Lamp Chop	51	21.95	1119.45	11.19	570.69	E

Table A4 (b)/ *Jadual A4 (b)*

[10 marks]

[10 markah]

- CLO3 (c) California Restaurant has 80 seats and opens every day for lunch and dinner. Mostly, only 55 seats are seated. The turnover ratio for lunch is two and the turnover ratio for dinner is one. The average check stands at RM 7.50 per customer. Determine the sales forecast for daily, weekly, monthly, and yearly for that particular year.

Restoran California mempunyai 80 tempat duduk dan dibuka setiap hari untuk makan tengah hari dan makan malam. Selalunya, hanya 55 kerusi yang diduduki. Nisbah peralihan untuk makan tengah hari ialah dua manakala untuk makan malam adalah satu. Purata bayaran adalah RM7.50 bagi seorang pelanggan. Tentukan ramalan jualan harian, mingguan, bulanan dan tahunan bagi 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
	quarts	0.95	litres	l
Volume	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