

12

SULIT



BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PELANCONGAN DAN HOSPITALITI

PEPERIKSAAN AKHIR
SESI DISEMBER 2015

DTH6013: FOOD AND BEVERAGE COST CONTROL

TARIKH : 5 APRIL 2016
MASA : 11.15 AM – 1.15 PM (2 JAM)

Kertas ini mengandungi **DUA PULUH (20)** halaman bercetak.

Bahagian A: Objektif (20 soalan)

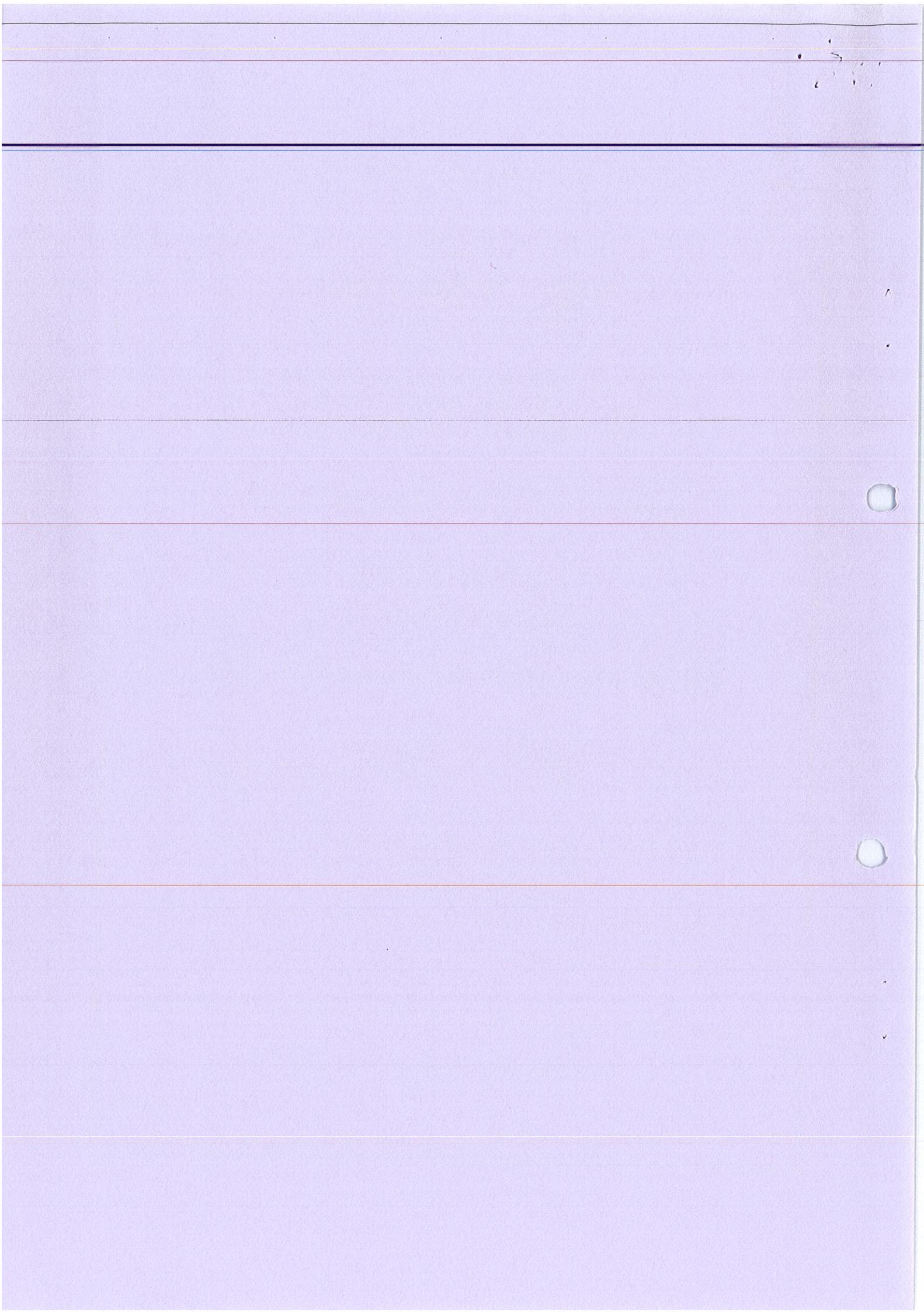
Bahagian B: Esei (6 soalan)

Dokumen sokongan yang disertakan : Kertas Graf, Formula dsb / Tiada

JANGAN BUKA KERTAS SOALANINI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT



SECTION A : 20 MARKS**BAHAGIAN A : 20 MARKAH****INSTRUCTION:**

This section consists of TWENTY (20) objective questions. Mark your answers in the OMR form provided.

ARAHAN:

Bahagian ini mengandungi DUA PULUH (20) soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.

CLO1
C1

1. The following are the importance of cost control EXCEPT _____.
Antara berikut adalah perkara penting dalam kawalan kos, KECUALI _____.
- A. to increase revenue of the company.
untuk meningkatkan hasil syarikat.
 - B. to regulate costs and guard against excessive cost.
mengawal kos dan kawal kos yang berlebihan.
 - C. to prevent inefficiency of food cost, labour cost and operation cost.
untuk mengelakkan ketidakcekapan kos makanan, buruh dan operasi.
 - D. to ensure all the food and beverage operation runs smoothly.
memastikan semua operasi makanan dan minuman akan berjalan dengan lancar.

CLO1
C1

2.

This cost is clearly related to business volume. Examples are food, beverage and labour.
Kos ini secara jelasnya berkaitan dengan jumlah perniagaan. Contohnya makanan, minuman dan pekerja.

The above statement refers to _____.
Penyataan di atas merujuk kepada _____

- A. fixed cost
kos tetap
- B. total cost
jumlah kos
- C. variable cost
kos pelbagai
- D. semivariable cost
kos semipelbagai

CLO1
C1

3. In food and beverage business control really means controlling _____.

Dalam kawalan perniagaan makanan dan minuman adalah bermaksud mengawal

- A. people
orang
- B. things
benda
- C. equipment
peralatan
- D. service standard
piawaian perkhidmatan

CLO1
C2

4. Standards are defined as rules or measures established for making comparisons and judgements.

Piawaian ditakrifkan sebagai kaedah-kaedah atau langkah-langkah yang diwujudkan untuk membuat perbandingan dan penilaian.

Referring to the statement above, who is responsible to set these standards that are used for judging the extent to which results meet expectations?

Merujuk kepada kenyataan di atas, siapakah yang bertanggungjawab untuk menetapkan piawaian yang digunakan untuk menilai sejauh mana keputusan tercapai?

- A. Management team
Pasukan pengurusan
- B. Purchasing department
Jabatan pembelian
- C. Finance department
Jabatan perakaunan
- D. Sales and marketing department
Jabatan jualan dan pemasaran

CLO1
C2

5. In the food and beverage business, _____ is a process used by managers to direct, regulate and restrain the actions of people so that the established goals of an enterprise can be achieved.

Dalam perniagaan makanan dan minuman, _____ adalah proses yang digunakan oleh pengurus untuk mengarahkan, mengawal dan menghalang tindakan individu supaya matlamat syarikat dapat tercapai.

- A. control
kawal
- B. sales control
kawal jualan
- C. standard cost
kos piawai
- D. standard procedure
prosedur piawai

6. Rearrange the following four steps of control process in food and beverage in correct order:

Susun semula langkah-langkah yang betul di bawah bagi proses kawalan makanan dan minuman:

- I. Establishing standards and standard procedures for operation.
Mewujudkan piawaian dan piawaian prosedur untuk operasi.
- II. Training all individuals to follow established standards and standard procedures.
Melatih semua individu dengan mengikut piawaian dan piawaian prosedur yang diwujudkan.
- III. Taking appropriate action to correct deviations from standards.
Mengambil tindakan yang sewajarnya untuk membetulkan kesalahan daripada piawaian.
- IV. Monitoring performance and comparing actual performances with established standards.
Memantau prestasi dan membandingkan prestasi sebenar dengan piawaian yang ditetapkan.

- A. I, II, III, IV
- B. I, III, IV, II
- C. II, I, III, IV
- D. I, II, IV, III

7. Perishable items

CLO1
C1*Bahan mudah rosak ialah _____.*

- A. have short useful life after they have been received
mempunyai jangka masa yang pendek selepas diterima.
- B. begin to lose their quality very quickly
kualiti berkurangan dengan pantas.
- C. should be purchased for immediate use in order to take advantage of the quality desired at the time of purchase
perlu digunakan segera selepas dibeli supaya mendapat kualiti yang diingini.
- D. All of the above
Semua yang di atas

CLO1
C1

8. Non-perishable items _____.

Bahan mudah rosak ialah _____.

- A. have longer shelf lives.
mempunyai jangka hayat yang pendek.
- B. do not deteriorate quickly as long as they are unopened and kept at reasonable temperatures
tidak mudah rosak asalkan tidak dibuka dan disimpan di suhu yang betul.
- C. include frozen foods and dry items .
termasuk makanan sejukbeku dan bahan kering
- D. All of the above
Semua yang di atas

CLO1
C1

9. The following are non-perishable items EXCEPT _____.

Berikut ialah bahan tidak mudah rosak KECUALI _____.

- A. canned tomato juice
tin jus tomato
- B. fresh fish
ikan segar
- C. frozen food
makanan sejukbeku
- D. canned peaches
tin buah pic

CLO 1

10. Which statement is **TRUE** about the advantage of centralized purchasing?*Pernyataan manakah yang BETUL tentang kelebihan pembelian berpusat?*

- A. Food and beverage can be purchased at higher price because of volume.
Makanan dan minuman dibeli dengan harga yang tinggi kerana jumlah.
- B. Desired quality can be obtained more readily because the purchasing agent has a greater choice of markets.
Kualiti bahan yang murah diperolehi dengan cepat kerana ejen pembeli mempunyai pilihan yang banyak.
- C. Foods obtained meets the supplier's exact specifications.
Makanan yang diperolehi memenuhi spesifikasi pembekal.
- D. The possibilities for honest purchasing in individual units are greatly reduced.
Urusniaga yang jujur berkurangan.

CLO 1

C2

11. The statements below describe about First In, First Out (FIFO) **EXCEPT** _____.
Pernyataan di atas menerangkan mengenai First In, First Out (FIFO) KECUALI _____.

- A. procedures to ensure that older quantities of any items are used before any new deliveries.
prosedur di mana bahan yang lama dipakai dahulu.
- B. reduces the possibilities for spoilage.
mengurangkan risiko kerosakan makanan.
- C. put new food in front of old food on shelves.
meletakkan makanan baru di depan makanan yang lama.
- D. storing newly delivered items behind the quantities already on hand
menyimpan makanan yang baru dihantar di belakang makanan yang berada di stor.

CLO 1

12. The step of proper receiving process is _____.

C2

Susunan cara proses penerimaan yang betul ialah _____.

- I. Verify that the quantity, quality, and price for each item delivered conform exactly to the order placed.
Mengesahkan kuantiti, kualiti dan harga untuk setiap barang yang dihantar disahkan tempat penghantarananya.

- II. Acknowledge that quantity, quality, and price have been verified by stamping the invoice with the rubber invoice stamp provided for that purpose.
Mengetahui kuantiti, kualiti dan harga disahkan dengan mengecop invois dengan menggunakan cop invois.

- III. List all invoices for foods delivered on a given day on the Receiving Clerk's Daily Report for that day and complete the report as required, or enter appropriate information directly into a computer terminal.

Menyenaraikan semua invois untuk makanan yang dihantar pada hari tersebut di dalam Receiving Clerk's Daily Report dan melengkapkan laporan seperti yang diminta atau memasukkan maklumat yang berkenaan ke dalam komputer.

- IV. Forward completed paperwork to proper personnel.

Menghantar kertas kerja lengkap kepada pekerja yang betul.

- V. Move food to appropriate storage areas.

Mengalih makanan ke dalam kawasan stor

- A. I, II, III, V and IV
- B. V, IV, III, I and II
- C. I, II, III, IV and V.
- D. II, III, I, V and IV.

CLO2

13. Complete blanks for T and S with suitable terms.

C2

Penuhkan tempat kosong untuk T dan S dengan terma yang sesuai.

$$\begin{array}{r}
 \text{Opening inventory} \\
 + \quad \text{Purchases} \\
 = \quad \boxed{\text{T}} \\
 - \quad \text{Closing inventory} \\
 = \quad \boxed{\text{S}} \\
 + \quad \text{Cooking liquor} \\
 + \quad \text{Transfers from other units} \\
 = \quad \text{Subtotal}
 \end{array}$$

	T	S
A.	Total available for sale <i>Total available for sale</i>	Cost of food issued <i>Cost of food issued</i>
B.	Total available for sale <i>Total available for sale</i>	Cost of food consumed <i>Cost of food consumed</i>
C.	Sub total <i>Sub total</i>	Cost of food issued <i>Cost of food issued</i>
D.	Sub total <i>Sub total</i>	Cost of food consumed <i>Cost of food consumed</i>

CLO2
C2

14. Calculate the percentage of labor by using the information given above.

Kirakan peratus buruh dengan menggunakan informasi yang diberikan.

	RM
Employees medical	2500.00
Part timer wages	3500.00
Bonus	1250.00
Employees insurance	800.00

assume that sales for March 2015 were RM 60,000.00
 andaikan jualan untuk bulan Mac 2015 adalah RM 60,000.00

- A. 13.33%
- B. 12.42%
- C. 11.33%
- D. 13.42%

CLO2
C3

15.

Minah's restaurant had a fixed cost of RM 21,000.00 per month. The average food cost per month was 28%.

Restoran Minah mempunyai Kos tetap RM21,000.00 sebulan. Purata kos makanan sebulan adalah 28%

Referring to the statement above, find the breakeven point in RM value.

Merujuk kepada penyata di atas, cari "breakeven point" dalam nilai RM

- A. RM 29166.67
- B. RM 29616.67
- C. RM 29661.67
- D. RM 29161

CLO2
C3

16. How much should the selling price of a rack of lamb be if the raw food cost for a rack of lamb is RM 7.50. It takes a cook a total of 9 minutes to clean, trim and serve it. The cook is paid RM 8.50 per hour and prime cost percentage is 48%.

Berapakah harga jualan bagi rack of lamb sekiranya bahan mentah untuk rack of lamb adalah RM7.50. Masa memasaknya adalah 9 minit termasuk proses pembersihan, trim dan penyajian. Tukang masak dibayar RM8.50 sejam dan peratus kos utama ialah 48%.

- A. RM 17.60
- B. RM 20.17
- C. RM 18.27
- D. RM19.50

CLO2

C3

17. What is the selling price of a plate of Nasi Dagang if the raw food cost for the dish is RM 3.75 and the monthly food cost is 30%?

Apakah harga jualan sepinggan Nasi Dagang jika kos bahan mentah untuk menu tersebut ialah RM3.75 dan peratua kos makanan bulanannya adalah 30%?

- A. RM 12.50
- B. RM 13.00
- C. RM 11.35
- D. RM 10.15

CLO3
C1

18. Computer technology helps managers in their control efforts by _____.

- Teknologi komputer membantu pengurus di dalam usaha pengawalan dengan _____.*
- A. enabling them to produce timely computer-generated reports.
membenarkan mereka untuk meghasilkan laporan berkomputer.
 - B. taking over decision-making responsibilities from them.
mengambil alih tanggungjawab membuat keputusan daripada mereka.
 - C. helping them “crunch the numbers.”
membantu mereka menjawab persoalan.
 - D. deleting past information
memadamkan data lama.

CLO3
C1

19. With point-of-sale systems, the status of a guest check changes from "open" to "closed" when _____.

Dengan menggunakan sistem "point-of-sale", status bil ditukar daripada terbuka kepada tertutup apabila _____.

- A. the server's shift ends.
tamat waktu kerja pramusaji
- B. the cashier collects unused checks.
cashier mengumpulkan bil yang tidak digunakan.
- C. payment by the guest is entered into the system.
pembayaran yang dibuat oleh tetamu dimasukkan ke dalam sistem.
- D. the kitchen completes the order.
dapur selesai melaksanakan tugas

CLO3
C2

20. The Surf & Turf Restaurant uses the server banking system. Given the following information, what is the cash due from the server before paying out charged tips?

Surf & Turf Restaurant menggunakan sistem "server banking". Menggunakan informasi yang diberi, berapakah jumlah baki tunai yang tinggal sebelum pembayaran tip?

Server A	Opening Cash Bank Pembukaan "cash bank"	RM 50.00
	Total Sales from Guest Checks Jumlah jualan daripada bil	RM 450.00
	American Express Charges Caj "American Charges"	RM 95.00
	VISA Charges	RM 150.00
	Surf & Turf Gift Certificate <i>Sijil penghargaan Surf & Turf</i>	RM 40.00
	Complimentary Dinner <i>Makan malam percuma</i>	RM 75.00

- A. RM 90
- B. RM 140
- C. RM 205
- D. RM 255

INSTRUCTION:

This section consists of **SIX (6)** essay questions. Answer **FOUR (4)** questions only.

ARAHAN:

Bahagian ini mengandungi ENAM (6) soalan esei. Jawab EMPAT (4) soalan sahaja.

QUESTION 1**SOALAN 1**CLO1
C1

- (a) State **FOUR (4)** differences between periodic order method and perpetual inventory method.

Nyatakan EMPAT (4) perbezaan kaedah periodic order dan kaedah perpetual order.

[8marks]
[8 markah]

CLO1
C2

- (b) Receiving is an activity for ensuring that products delivered by suppliers are correct according to the purchase specification.

Penerimaan ialah aktiviti yang memastikan supaya produk yang dihantar oleh pihak pembekal adalah tepat seperti di dalam spesifikasi pembelian.

- i. State **SEVEN (7)** significance of receiving process.

Terangkan TUJUH (7) signifikasi proses penerimaan.

[7 marks]
[7 markah]

- ii. List **FIVE (5)** steps of receiving techniques.

Senaraikan LIMA(5) langkah teknik penerimaan.

[5 marks]
[5 markah]

QUESTION 2**SOALAN 2**CLO 1
C1

- (a) Define the terms below:

Takrifkan istilah-istilah di bawah:

- i) As Purchased Weight

'As Purchase Weight'

- ii) Waste Portion

'Waste Portion'

- iii) Edible Portion

'Edible Portion'[6 marks]
[6 markah]CLO 1
C2

- (b) Solve the equation below.

Selesaikan persamaan di bawah.

$$1 \text{ lb. } 4 \text{ oz.} + 1 \text{ lb } 6 \text{ oz} + 0.9 \text{ kg} = \underline{\hspace{2cm}} \text{ kg.}$$

[8 marks]
[8 markah]CLO 1
C3

- (c) Complete the table below with correct measurement categories (mass, liquid or capacity).

Lengkapkan jadual di bawah dengan kategori pengukuran (sama ada jisim, cecair atau kapasiti).

Measurement Categories	Unit of Measurements
	Quart
	Pounds
	Liter
	Gram
	Kilogram
	Cubic centimeter

[6 marks]

[6 markah]

QUESTION 3**SOALAN 3**

- (a) Describe **FOUR (4)** functions of standard recipe in foodservice operation.

CLO2
C1

Jelaskan EMPAT (4) fungsi resipi standard dalam operasi perkhidmatan makanan.

[8 markah]

[8 markah]

- (b) The standard and standard procedures for production control are designed to ensure that

CLO2
C2

all portions of any given item conform to management's plan for that particular item.

Identify **FOUR (4)** identical aspects in establishing the standard.

Piawaian dan piawaian prosedur untuk kawalan penghasilan dicipta untuk memastikan

semua porsi item yang diberi menurut pelan pengurusan. Kenalpasti EMPAT (4) aspek

tersebut.

[4 marks]

[4 markah]

CLO2
C3

(c) Complete the table below with correct figures.

Lengkapkan jadual di bawah dengan angka yang betul

INGREDIENT	QUANTITY	COST PER UNIT (RM)	EXTENTION (RM)
Chicken meat	2.5 kg	(a) /kg	31.25
French fries	500 gm	12.00 /kg	6.00
Mayonnaise	200 gm	8.50 /kg	1.7
Button mushroom	500 gm	(c) /kg	8.25
Broccoli	300 gm	7.50 /kg	(d)
Onion	250 gm	5.40 /kg	(e)
Parsley	200 gm	(f) /kg	1.3
Seasoning	0.25	-	0.25
Tomato	200 gm	(g) /kg	1.1
Carrot	200 gm	6.00 /kg	1.2
		Total Cost	RM (h)

[8 Marks]
[8 markah]**QUESTION 4****SOALAN 4**

- (a) Below is the data of sales made last night at Faizin Restaurant. You are required to help Mr. Faizi to find the selling price for a plate of Nasi Hujan Panas and a glass of Ice Blended Mocha if the raw food cost is RM2.20 per plate and RM0.65 per glass.

Di bawah ialah maklumat jualan pada malam tadi. Anda dikehendaki menolong En. Faizi untuk mencari harga jualan untuk sepinggan Nasi Hujan Panas dan segelas Ice Blended Mocha, jika harga kos makanan RM 2.20 sepinggan dan harga kos minuman RM 0.65 segelas.

Faizin Restaurant

No. of customer: 10200 persons
 Sales : RM65000
 Total food cost: RM2800
 Overhead cost: RM18600
 Labor cost: RM25000
 Profit: RM16380

[6 marks]
[6 markah]

CLO2
C2

- (b) Calculate the selling price of the following menu and specify the method of pricing technique.

Kira harga menu di bawah dan tentukan kaedah yang digunakan.

No.	Menu	Information provided
i.	Rack of lamb	Raw food cost is RM7.50 and the dish takes 9 minutes to be cleaned, trimmed and served. The cook is paid RM8.50 per hour and prime cost percentage is 48%.
ii.	Fried Mee Special	Food cost is RM2.50 and markup rate is $\frac{3}{4}$.
iii.	Laksa Penang	Food cost is RM4.25 and multiplier is 5.

[10 marks]

[10 markah]

CLO2
C3

- (c) List **FOUR (4)** non-cost pricing technique.

*Senaraikan **EMPAT (4)** kaedah penentuan harga bukan kos.*

[4 marks]

[4 markah]

QUESTION 5 SOALAN 5

- (a) Identify each of the items below by using Food Cost % Method

Kenalpasti setiap perkara di bawah dengan menggunakan sistem peratus kos makanan

Food Cost %	Popularity	
	Low	High
High	1	2
Low	3	4

[6 marks]
[6 markah]

(b)

CLO3
C4

Qaisara operates Selera Kampung Restaurant. She decides to use Food Cost Matrix and Contribution Margin Analysis to ensure her menu item are providing profitability to her business. Complete Menu Analysis Worksheet for her restaurant

Qaisara mengusahakan Restoran Selera Kampung. Dia memutuskan untuk menggunakan Food Cost Matrix and Contribution Margin Analysis untuk mengetahui samada senarai menu memberikan keuntungan kepada perniagaan. Lengkapkan Menu Analysis Worksheet untuk restoran tersebut.

*Menu Analysis Worksheet
Selera Kampung Restaurant*

Menu Item	Number Sold	Selling Price (RM)	Total Sales (RM)	Item Cost (RM)	Total Food Cost (RM)	Item Contribution Margin	Total Contribution Margin	Food Cost %
Udang Galah Berempah	147	12.95	(a)	4.92	(f)	(k)	(p)	2.63%
Masak Lemak Daging Salai	200	9.95	(b)	3.48	(g)	(l)	(q)	2.9%
Hati Goreng Berlada	82	6.95	(c)	1.74	(h)	(m)	(r)	3.99%
Puyuh Goreng Masala	117	7.95	(d)	2.39	(i)	(n)	(s)	3.33%
Ikan Bakar	125	8.95	(e)	2.51	(j)	(o)	(t)	2.37%

[10 marks]
[10 markah]

CLO3
C5

- (c) Based on the characteristic of marketing strategy, you are required to categorize each of squares based on Food Cost % Method.

Merujuk kepada kriteria strategi pemasaran, anda dikehendaki mengkategorikan setiap kotak berdasarkan kepada kaedah "Food Cost %".

Analysis of Food Cost Matrix Results	
Square	Marketing Strategy
1	<ul style="list-style-type: none"> a. Remove the item from the menu. b. Consider current food trends to determine if the item itself is unpopular or if its method of preparation is expensive. c. Survey guests to determine current wants regarding this item. d. If this is a high-contribution margin item, consider reducing price and/or portion size.
2	<ul style="list-style-type: none"> a. Increase price. b. Reduce prominence on the menu c. Reduce portion size d. 'Bundle' the sale of this item with one that has a lower cost and, thus provide a better overall food cost %.
3	<ul style="list-style-type: none"> a. Relocate on the menu for greater visibility. b. Take the item off the regular menu and run it as specials. c. Reduce menu price d. Eliminate other unpopular menu items in order to increase demand for this one.
4	<ul style="list-style-type: none"> a. Promote well. b. Increase visibility on the menu.

[4 marks]
[4 markah]

QUESTION 6**SOALAN 6**

- (a) Lazat Restaurant serves lunch from 11.00 a.m. to 3.00 p.m. You are required to complete the table above.

CLO3
C2

Restoran Lazat menyediakan makan tengah hari bermula pada jam 11.00 pagi sehingga 3.00 petang. Anda dikehendaki melengkapkan jadual yang diberi.

ITEM	QUANTITY SOLD	SELLING PRICE PER ITEM (RM)	TOTAL SALES (RM)
APPETIZERS			
Rojak Buah	i.	2.00	18.00
Tauhu Bakar	6	2.50	15.00
Popia Basah	8	3.00	ii.
MAIN COURSE			
Nasi Beriani Gam	iii.	6.00	120.00
Nasi Hujan Panas	15	iv.	82.50
Nasi Ayam Penyek	35	7.00	v.
TOTAL	93		504.50

[5 marks]
[5 markah]

(b)

CLO3
C4**PAPILLON RESTAURANT**APPETIZERS

Lobster and Crab cakes	11	RM10.50
Smoked Salmon	11111	RM11.10
Fresh Oysters on the half Shell	111	RM25.50

SOUPS

Lobster Bisque	11111	1111	RM5.00
French Onion Soup	111		RM7.00

MAIN COURSES

Dry Aged Sirloin Steak	11111	1111	RM25.50
The Grille's Delmonico	1111		RM25.50
Double Cut Lamb Chops	11111	111	RM15.00

DESSERTS

Fresh Berries in Vanilla Cream	111	RM5.50
White Chocolate Mousse	1111	RM4.90

Figure 1 : Food Sales Score SheetCLO3
C5

- (c) Figure 1 shows the Food Sales Score Sheet. You are required to transfer the information obtained from the Food Sales Score Sheet to the Food Sales Report.

Rajah 1 menunjukkan Lembaran Jualan Makanan. Anda dikehendaki untuk memindahkan maklumat yang terkandung di dalam Lembaran Jualan Makanan kepada Laporan Jualan Makanan.

[15 marks]
[15 markah]

SOALAN TAMAT

