

1

**SULIT**



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI**

**JABATAN PELANCONGAN DAN HOSPITALITI**

**PEPERIKSAAN AKHIR**

**SESI DISEMBER 2015**

**HH616: FOOD & BEVERAGE COST CONTROL**

**TARIKH : 11 APRIL 2016**

**MASA : 11.15AM – 1.15PM (2 JAM)**

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Kertas ini mengandungi **SEPUPUH (10)** halaman bercetak.

Bahagian A: Esei (6 soalan)

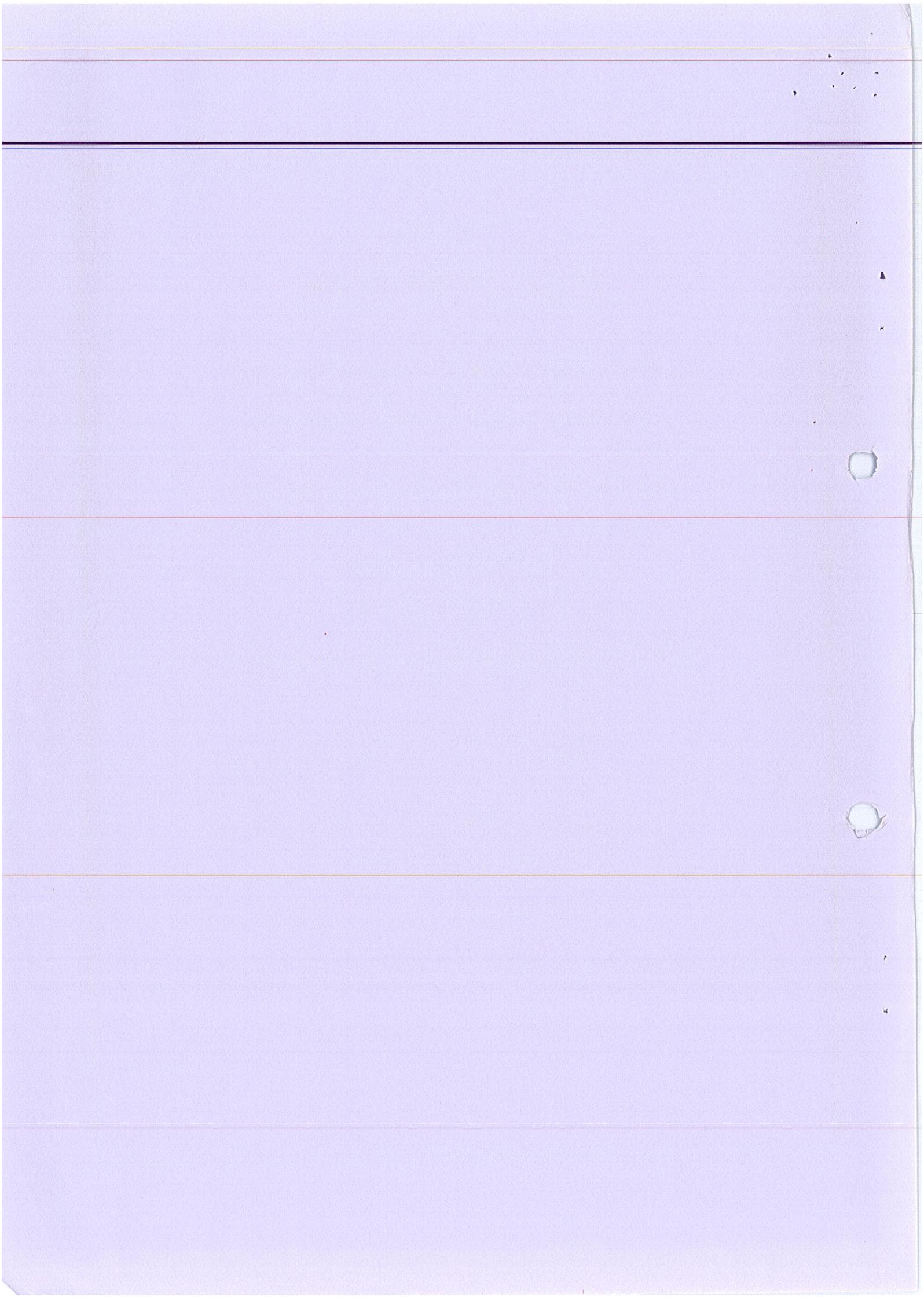
Dokumen sokongan yang disertakan : Kertas Graf, Formula dsb / Tiada

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**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 **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

There are several terms being used in Food and Beverage Cost Control.

Terdapat banyak terma yang digunakan di dalam pengawalan kos makanan dan minuman.

(a) Define these terms:

*Definisikan terma- terma berikut:*

i) Variable cost  
*Kos berubah*

ii) Fixed cost  
*Kos tetap*

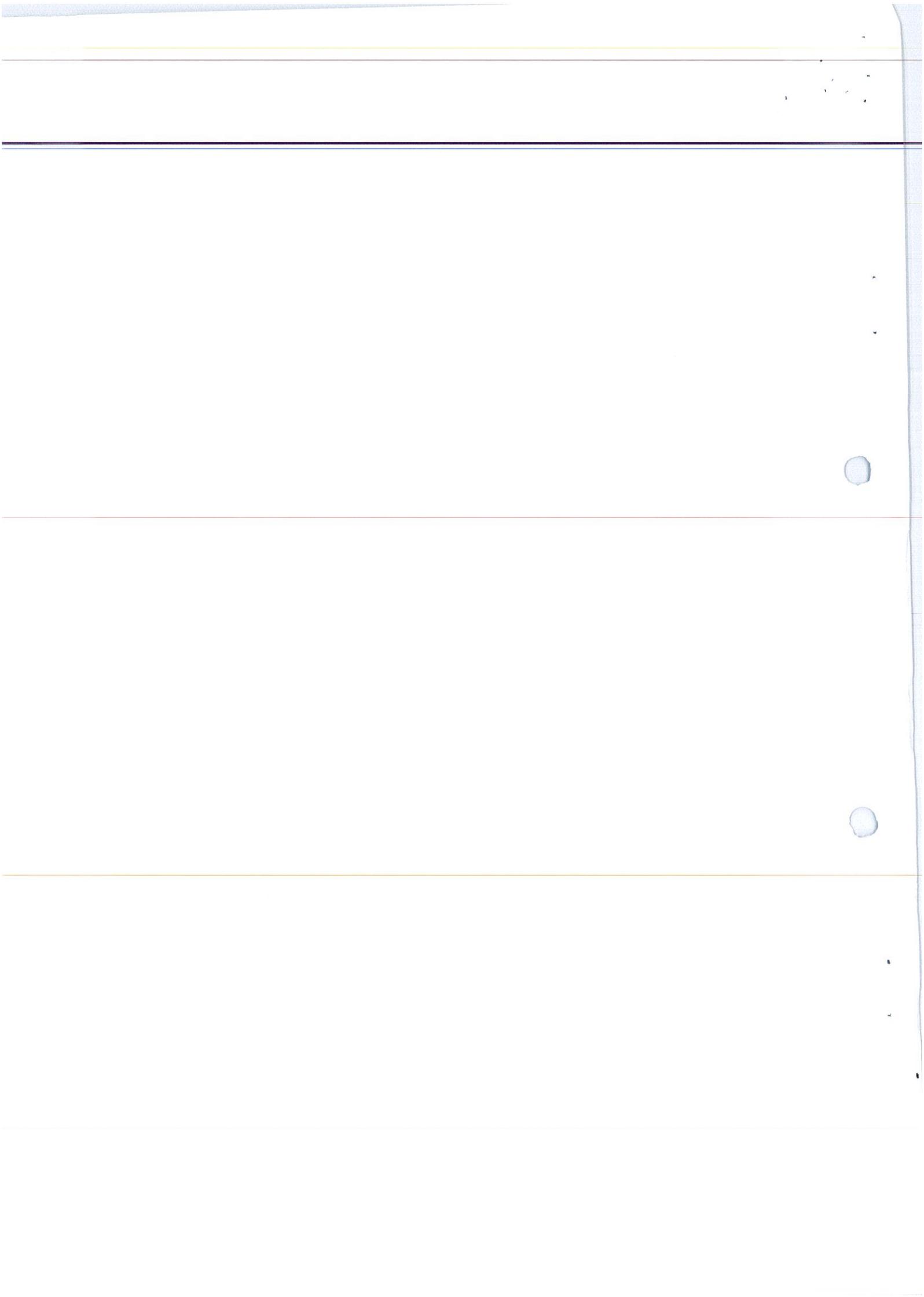
iii) Noncontrollable cost  
*Kos Tidak terkawal*

iv) Food Cost  
*Kos Makanan*

vi) Prime Cost  
*Kos Prima*

[10 marks]  
[10 markah]

CLO1  
C1



CLO1

C1

(b) State the meaning of food and beverage cost control

*Nyatakan maksud pengawalan kos makanan dan minuman*[5 marks]  
[5 markah]

(c) Identify step by step the process of foodservice life cycle.

*Kenalpasti langkah-langkah proses kitaran pengendalian makanan.*[10 marks]  
[10 markah]**QUESTION 2**  
**SOALAN 2**

CLO2

C2

(a) Describe perishables and nonperishables item.

*Terangkan tentang barang mudah rosak dan barang tidak mudah rosak*[8 marks]  
[8 markah]

CLO2

C2

(b) Explain centralized purchasing.

*Terangkan berkenaan pembelian berpusat.*[3 marks]  
[3 markah]

CLO2

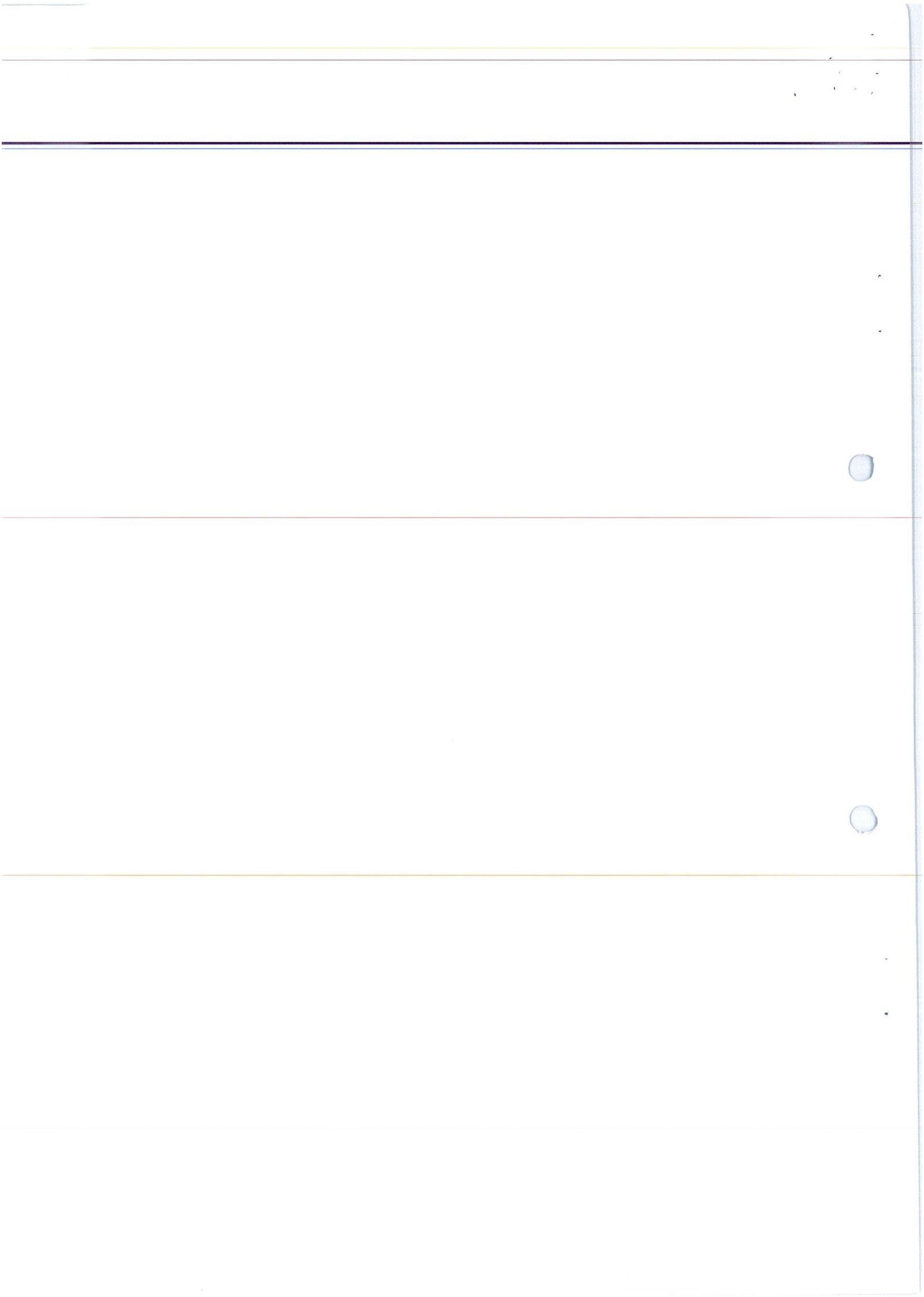
C2

(c) Discuss **FIVE (5)** advantages of centralized purchasing.*Huraikan **LIMA (5)** kelebihan pembelian berpusat.*[5 marks]  
[5 markah]

CLO2

C2

(d) Identify **SIX (6)** criterias needed when establishing standard procedures for receiving.*Kenalpasti **ENAM (6)** kriteria yang diperlukan apabila mewujudkan piawaian prosidur untuk penerimaan.*[6 marks]  
[6 markah]



CLO2  
C2

(e) In general, the standard established for storing food should address five principles. Explain **THREE (3)** principles only.

*Secara umumnya, piawaian yang diwujudkan untuk penyimpanan makanan menyatakan lima prinsip yang terlibat. Terangkan **TIGA (3)** prinsip sahaja.*

[3 marks]

[3 markah]

**QUESTION 3**  
**SOALAN 3**

Sales	RM 75 000.00
Opening stock	RM 25 000.00
Food purchases	RM 27 000.00
Closing stock	RM 15 000.00
Staff meal	1. 328 lunches@ RM 0.65 each 2. 499 dinner@ RM 0.95 each
Wages and salaries	RM 2 400.00
EPF	RM 250.00
Gas & electricity	RM 250.00
Repair & renewal	RM 1 200.00
Rent & rates	RM 600.00
Insurance	RM 170.00
Postage, telephone	RM 120.00
Printing & stationery	RM 180.00
Depreciation	RM 1 300.00

Table 1

(a) Based on Table 1, calculate the gross profit, net margin profit and the net profit.

*Berpandukan Jadual 1, kirakan jumlah Untung Kasar, Keuntungan margin bersih dan Untung Bersih.*

[15 marks]

[15 markah]

CLO3  
C2

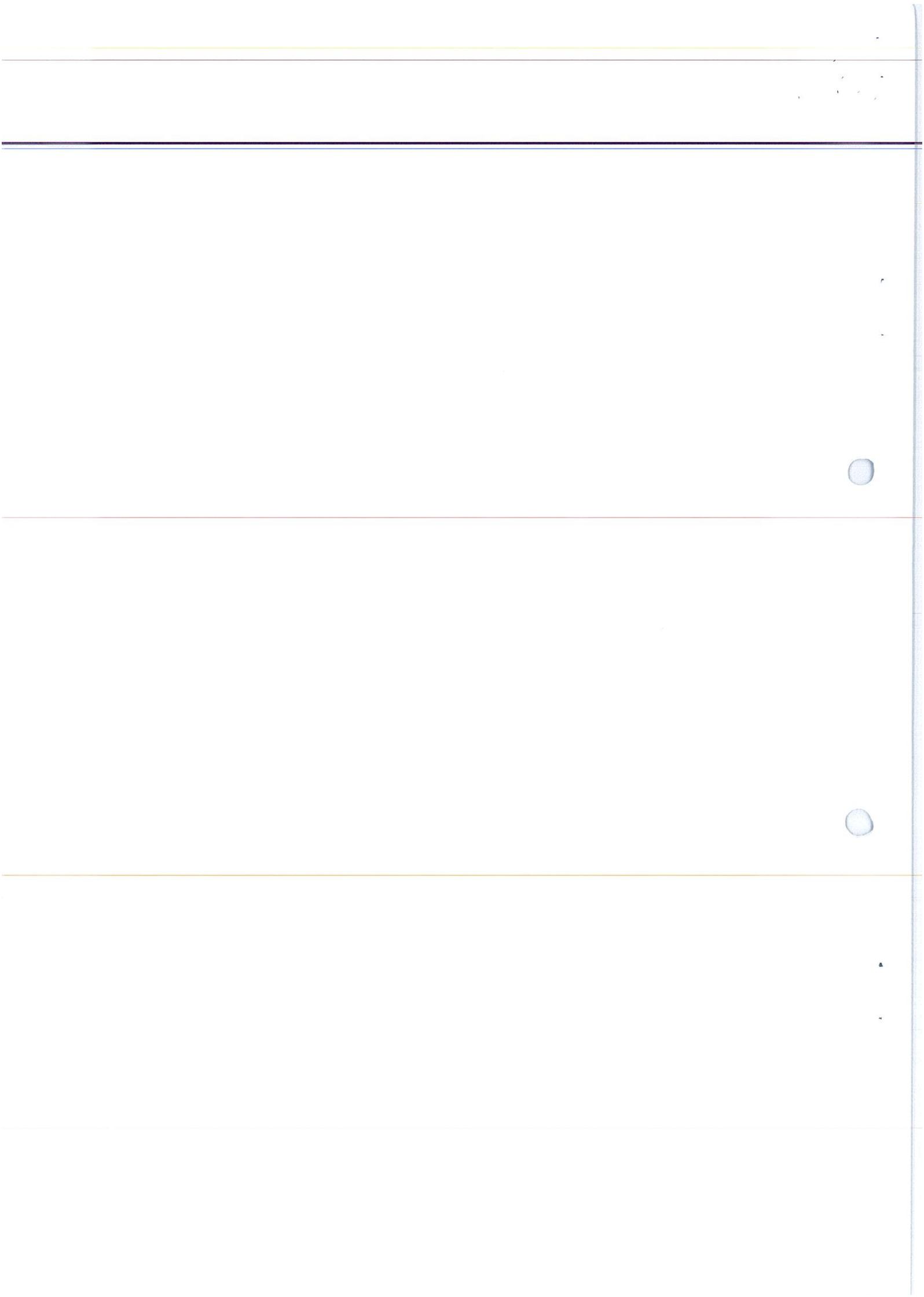
(b) Calculate the average spending power per customer assuming that 3200 customers were served in that month.

*Kirakan nilai purata kuasa membayar bagi setiap pelanggan dengan menganggarkan sebanyak 3200 pelanggan telah melanggan dalam bulan tersebut.*

[3 marks]

[3 markah]

CLO3  
C2



CLO3

(c) Explain the definition of food cost.

C2

*Nyatakan definisi kos makanan.*[2 marks]  
[2 markah]

CLO3

(d) Before calculating food cost, there are several important terms that should be considered. Identify those **THREE (3)** important terms.

C3

*Sebelum pengiraan kos makanan dan minuman, terdapat beberapa terma-terma penting yang perlu dipertimbangkan. Kenalpasti **TIGA (3)** terma yang penting tersebut.*[3 marks]  
[3 markah]

CLO3

(e) Describe the definition of "as purchased weight".

C2

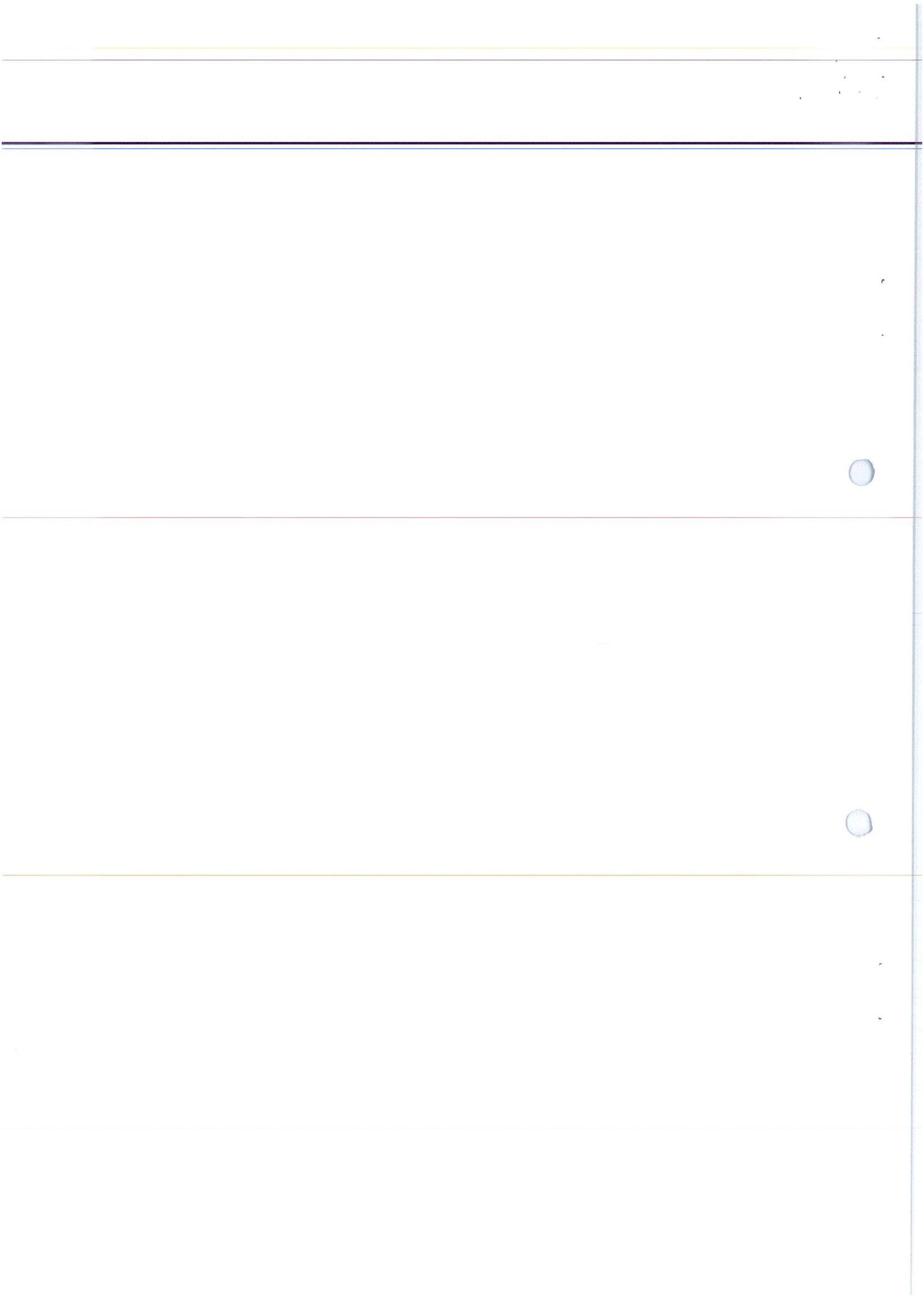
*Berikan definisi "berat belian"*[2 marks]  
[2 markah]**QUESTION 4**  
**SOALAN 4**CLO4  
C1

(a) Identify the problems which will arise when standard food purchase specifications are not used.

*Kenalpasti masalah yang berlaku apabila standard spesifikasi pembelian makanan tidak digunakan.*[8 marks]  
[8 markah]

RESTAURANT	COST PER SERVABLE POUND	AP PRICE
A	RM 8.95	RM 5.95
B	RM 10.12	RM 6.10
C	RM 11.70	RM 6.20
D	RM 15.20	RM 4.23
E	RM 14.20	RM 5.55

Table 2



CLO4  
C2

(b) Table 2 above shows the cost per servable pound and the As Purchase (AP) price purchased by five restaurants. Calculate the cost factor for each restaurant as shown in the table.

*Jadual 2 di atas menunjukkan "cost per servable pound" dan "AP price" dibeli oleh lima buah restoran. Hitungkan masalah "cost factor" bagi setiap restoran yang diberikan*

[5 marks]  
[5 markah]

(c) The following table shows the standard portion cost of Fish Fillet Amandine

*Berikut ialah standard kos porsi untuk Fish Fillet Amandine*

CLO4  
C2

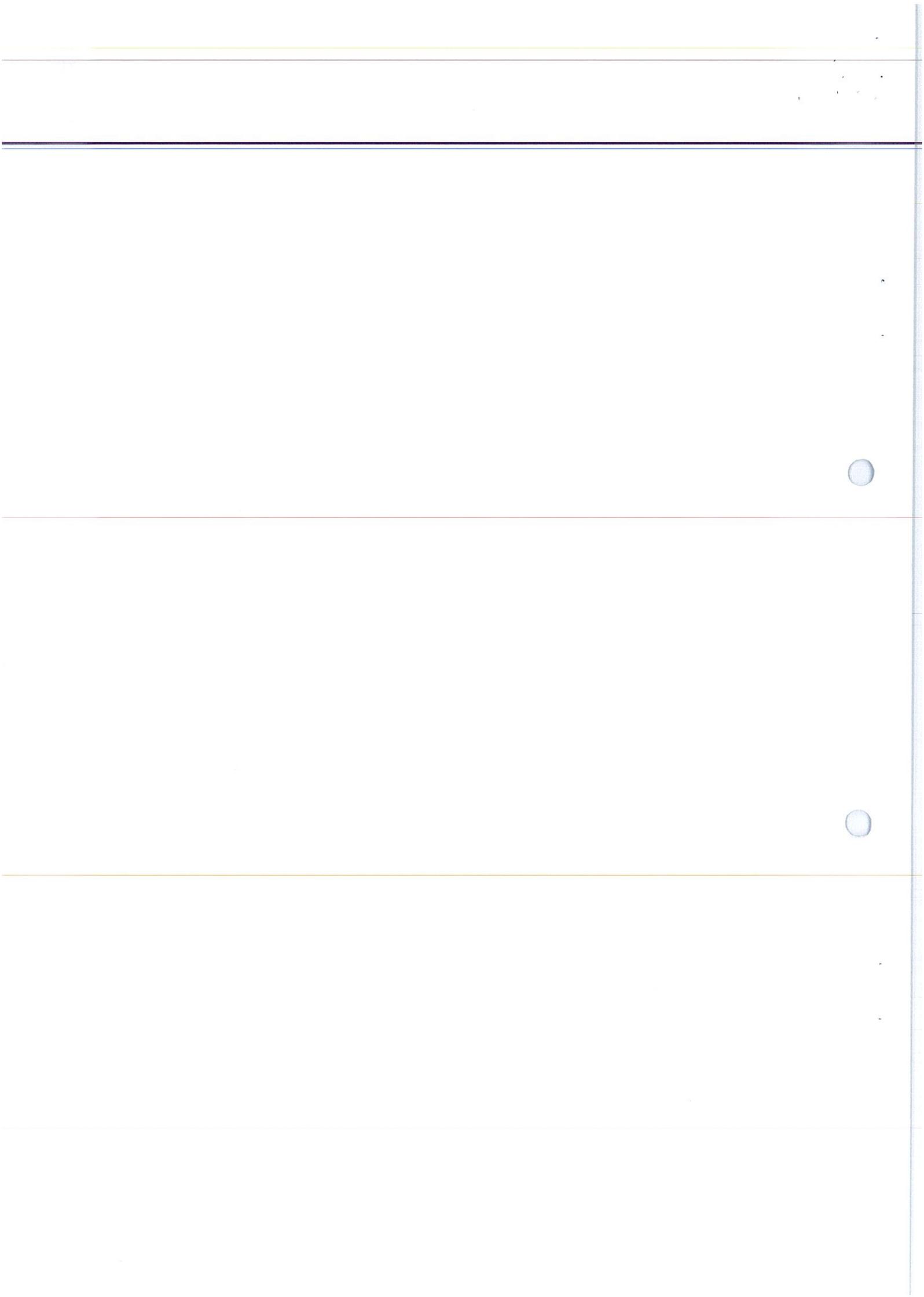
A. Name of menu item: Fish Fillet Amandine			
B. Portion size: 6 oz Fish/#60 Scoop Sauce			
Ingredient	Amount	Cost/ Unit	Total cost
Fish fillet	22 lb 8oz	RM 5.95	
Almonds	1 lb	RM 4.26	
Butter / margerine	2 lb 8oz	RM 6.20	
Lemon juice	1 cup (1 lb 2 oz)	RM 1.90	
Lemon peel	3 lemons	0.75	
Salt	To taste	-	
Pepper	To taste	-	
<b>TOTAL</b>			

**Table 3**

(i) Calculate the total cost of the menu

*Kirakan jumlah kos bagi menu yang diberikan*

[12 marks]  
[12 markah]



## QUESTION 5

## SOALAN 5

TYPE OF COST	AMOUNT PRORATED TO	
	FOOD	BEVERAGE
	REVENUE = RM 1,527,050	REVENUE = RM 381,760
Food	534,468	
Beverage		99,258
Payroll	366,492	53,446
Direct Operating Expenses	76,353	19,088
Advertising	30,541	7,635
Utilities	76,353	7,635
Administration/ General	61,082	15,270
Repairs/ Maintenance	15,271	7,635
Rent	106,894	34,358
Insurance	30,541	7,635
Depreciation	45,812	11,453
<b>TOTAL</b>		

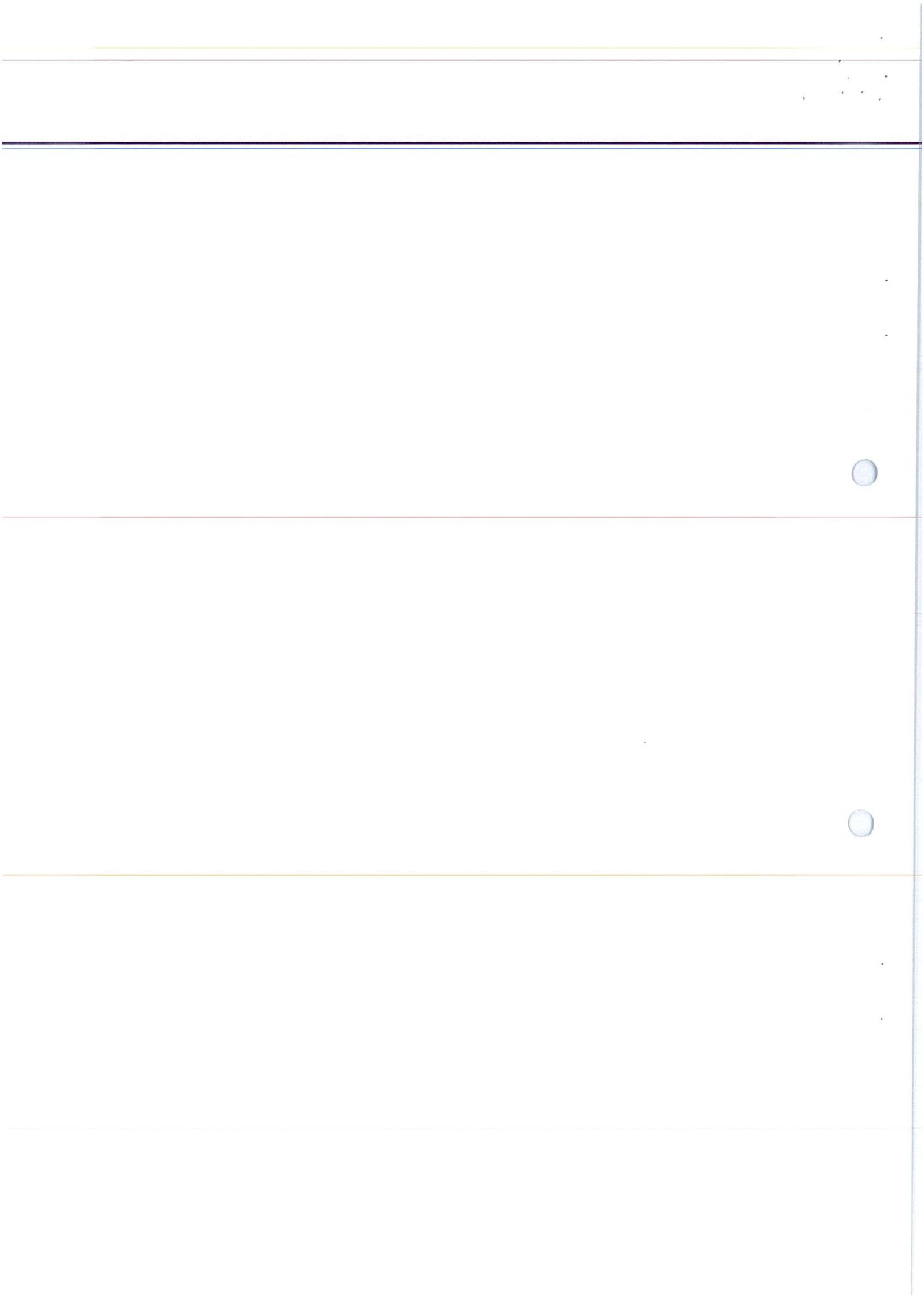
Table 4

CLO4  
C2

- (a) Table 4 shows the budget worksheet for Ali Baba Company. You are required to calculate the budget worksheet as shown above.

*Jadual 4 menunjukkan lembaran kerja budget untuk Syarikat Ali Baba. Anda dikehendaki mengira belanjawan lembaran kerja yang diberikan.*

[4 marks]  
[4 markah]



CLO4  
C2

(b) Based on the budget worksheet above, calculate the required cost below:

*Merujuk kepada belanjawan lembaran kerja berikut, hitungkan kos yang diminta seperti di bawah:*

- Food Cost percentage  
*Peratus kos makanan*
- Beverage Cost percentage  
*Peratus kos minuman*

[12 marks]  
[12 markah]

CLO4  
C2

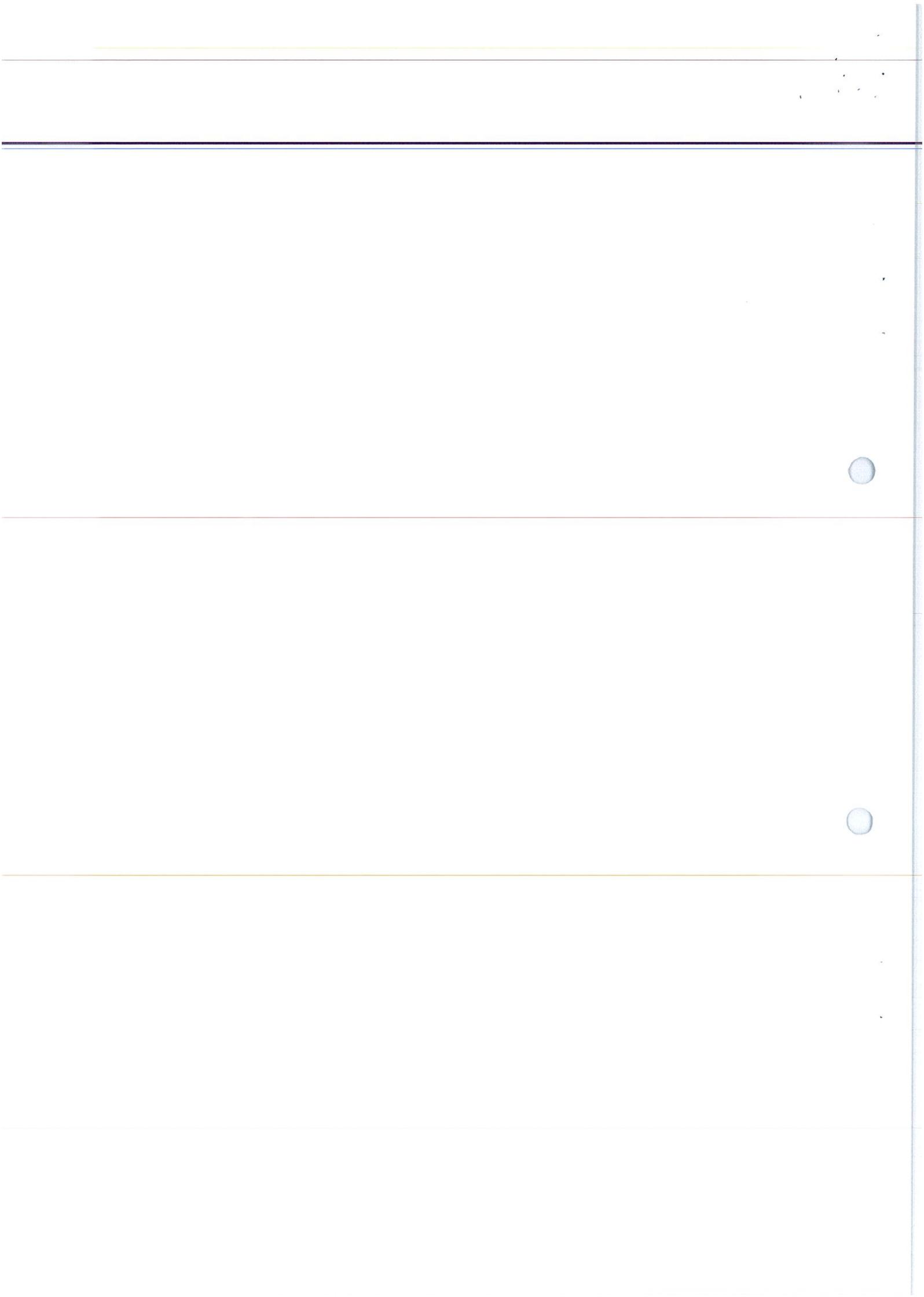
(c) Based on the above budget worksheet, calculate the cost for each item as shown in Table 5 below.

*Berdasarkan lampiran budget di atas, hitungkan setiap kos didalam Jadual 5 di bawah.*

RECAP	FOOD OPERATION (RM)	BEVERAGE OPERATION (RM)	TOTAL (RM)
Revenue			
Product Cost			
Non- Product Cost			
Total Cost			
Profit before Tax			

Table 5

[9 marks]  
[9 markah]



## QUESTION 6

## SOALAN 6

ITEM	NUMBER SOLD	SELLING PRICE (RM)	POTENTIAL REVENUE (RM)
Chicken	94	8.95	
Veal	73	12.50	
Prawn	68	11.95	
Vegetarian Entrée	55	9.50	
Lobster	38	14.75	
Beef Casserole	81	12.95	
Fish and chips	25	5.50	
Pizza Terrance	57	12.50	
Club Sandwich	77	4.20	
Soup	15	6.60	
<b>TOTAL</b>			

Table 6

(a) Table 6 shows the potential revenue which applies at Marina Boulevard Cafe  
*Jadual 6 adalah anggaran jualan yang digunakan di Marina Boulevard Cafe*

(i) You are required to calculate the potential revenue as stated above.  
*Anda dikehendaki mengira anggaran jualan yang diberikan.*

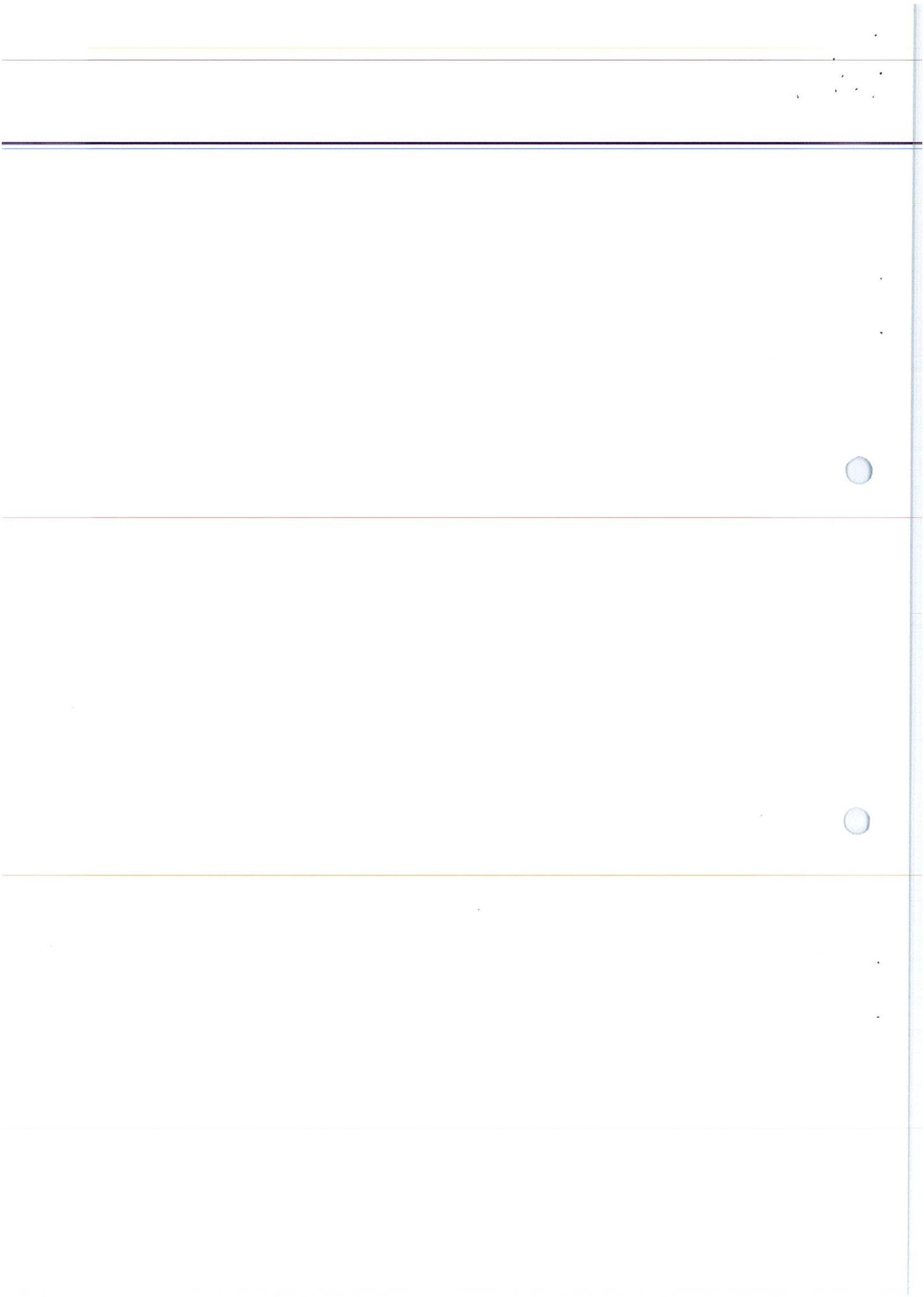
[6 marks]  
 [6 markah]

(ii) Assume that the total food cost to prepare all of the above items are  
 RM 1,470.50, calculate the standard food cost percentage

*Anggaran jumlah kos makanan untuk menyediakan sejumlah makanan di atas  
 ialah RM 1,470.50, kira peratus standard kos makanan.*

[4 marks]  
 [4 markah]

CLO5  
 C3



(iii) Calculate the guest check average for the data stated above.

*Kirakan "guest check average" untuk data di atas*

[4 marks]  
[4 markah]

CLO5  
C3

(b) From the information in Table 7, calculate the total cost of issues and the revenue value of the beverages in Pleasant Restaurant.

*Menggunakan informasi di dalam Jadual 7, hitung jumlah kos barang yang diminta dan nilai jualan minuman di Pleasant Restaurant.*

TYPES OF BEVERAGES	NO. BOTTLES ISSUED	UNIT COST (RM)	TOTAL COST (RM)	REVENUE	
				UNIT (RM)	TOTAL (RM)
A	3	9.70		22.20	
B	4	8.65		15.20	
C	2	5.50		9.00	
D	1	10.40		18.40	
E	1	6.50		15.45	
F	2	7.25		25.30	
G	3	3.45		16.50	
<b>TOTAL</b>					

Table 7

[8 marks]  
[8 markah]

CLO5  
C4

(c) Calculate the standard beverage cost percentage for the data given above.

*Kira peratus standard kos minuman untuk data di atas.*

[3 marks]  
[3 markah]

SOALAN TAMAT

