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 : 2022/2023

DTF40133: FOOD AND BEVERAGE COST CONTROL

TARIKH : 14 JUN 2023
MASA : 8.30 PG – 10.30 PG (2 JAM)

Kertas ini mengandungi **TUJUH (7)** halaman bercetak.
Bahagian A: Struktur (4 soalan)
Dokumen sokongan yang disertakan : Kertas Graf, Formula dsb / Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

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

CLO1   a)   Compare between predetermined standard and market standard with an example.

Bandingkan di antara standard yang ditetapkan dan standard pasaran berserta contoh.

[5 marks]
[*5 markah*]

CLO1   b)   Discuss **THREE (3)** types of purchasing in procurement.

*Bincangkan **TIGA (3)** jenis pembelian dalam perolehan.*

[6 marks]
[*6 markah*]

CLO1   c)   Explain **THREE (3)** adjustment elements to the cost of food consumed in food and beverage.

*Huraikan **THREE (3)** element pengubahsuaian terhadap kos makanan yang dikeluarkan dalam kawalan kos makanan dan minuman.*

[6 marks]
[*6 markah*]

CLO1   d)   Alif and Mikayla decided to open a new restaurant in Kuantan. Discuss **FOUR (4)** determinants of customers in the selection of restaurant.

*Alif dan Mikayla memutuskan untuk membuka restoran baru di Kuantan. Bincangkan **EMPAT(4)** penentu pemilihan pelanggan restoran mereka.*

[8 marks]
[*8 markah*]

QUESTION 2
SOALAN 2

CLO2   a)   Below is the recipe for Steak Danok   Portion: 5
         Berikut adalah resipi Steak Danok   *Porsi: 5*

Ingredient *Bahan*	Amount *Jumlah*	Market Price (RM) *Harga Pasaran*	% of waste *% sisa*
Beef tenderloin *Daging batang pinang*	6.3 kg	35.00 per kg	15
Onions *Bawang merah*	1.35 kg	3.80 per kg	15
Garlic *Bawang Putih*	14 gm	4.80 per kg	20
Milk *Susu*	0.75 liter	5.00 per liter	-
Pepper *Serbuk lada*	7 gm	0.80 per gm	-
Salt *Garam*	28 gm	0.50 per gm	-

Figure 1
Rajah 1

i.   Calculate the cost per kg (EP) for the beef tenderloin?
    Kira kos sekilogram (EP) untuk daging batang pinang?

[2 marks]
[*2 markah*]

ii.   Calculate the cost (EP) for the beef tenderloin used in the recipe?
    Kira kos (EP) untuk daging batang pinang yang digunakan dalam resipi?

[2 marks]
[*2 markah*]

iii.   Calculate the total food cost for the Steak Danok?
    Kira jumlah kos makanan untuk Steak Danok*?*

[4 marks]
[*4 markah*]

iv.   Calculate the total food cost per portion for the Steak Danok?
    Kira jumlah kos makanan setiap bahagian untuk Steak Danok*?*

[2 marks]
[*2 markah*]

CLO2

b) Liyana Restaurant's income statement – Ended December 2022
Penyata pendapatan Liyana Restoran - Berakhir Disember 2022

Store purchased	RM	8900.00
Inventory 1/12/2022		7400.00
Cooking liquor		240.00
Food transfer to bar		185.00
Steward sale		105.00
Inventory 31/12/2022		5850.00
Direct purchase		2230.00
Transfer to other unit		410.00
Grease sale		335.00
Gratis to bar		55.00
Promotion expenses		30.00
Transfer from bar		115.00
Sales		18500.00

Food allowances for employees per day:

20 breakfast @ RM 2.50

20 lunches @ RM 4.50

15 dinners @ RM 4.80

Figure 2

Rajah 2

By referring to the income statement above, determine:

Dengan merujuk kepada penyata pendapatan di atas, tentukan:

i. Cost of food issued [3 marks]

   Kos makanan dikeluarkan [*3 markah*]

ii. Cost of food consumed [5 marks]

   Kos makanan digunakan [*5 markah*]

iii. Cost of food sold [5 marks]

   Kos makanan dijual [*5 markah*]

iv. Food cost percentage [2 marks]

   Peratusan kos makanan [*2 markah*]

QUESTION 3

SOALAN 3

CLO2

a) Micasa Restaurant is required to prepare soup for a birthday party event. As a chef, you are required to measure the portion of soup according to the recipe below. Calculate which menu could serve more portions for that party.

Micasa Restoran dikehendaki menyediakan hidangan sup untuk majlis hari lahir. Sebagai chef di Micasa Restoran, anda dikehendaki mendapatkan bilangan hidangan sup berdasarkan resipi di bawah. Kira menu yang boleh menyediakan lebih banyak hidangan untuk parti itu.

Pumpkin Soup	Portion:?
50 gm	butter
1000 gm	pumpkin
6 liters	chicken broth
2 cloves	garlic
1 nos	onion
Salt and pepper	

French Onion Soup Gratinee	Portion: ?
70 gm	Butter
1.25 kg	Onion
3 liters	Chicken stock
1 piece	French bread
350 gm	Swiss cheese

[10 marks]
[*10 markah*]

CLO2

b) Determine the butcher test card below.

Tentukan kad ujian penyembelih di bawah.

Butcher Test Card										
Item : Beef Tenderloin			Grade: U.S Choice					Date: 18 May 2022		
Pieces: ONE			Weight: 4kg							
Total Cost: RM 58.52			Price: RM 14.63/kg							

Breakdown	Weight	Ratio to	Value Per	Total	Cost of Each Usable		Portion	Portion	Cost Factor Per	
	kg	Total Weight	kg	Value	kg	g	Size (g)	Cost	kg	Portion
Fat	1.89	**b**								
Loss in	0.11	**c**								

	Cutting											
	Tip Meat	0.11	**d**	RM9.92	**g**							
Figure 4 *Rajah 4*	Usable Meat	1.89	**e**		**h**	**j**	**k**	225	**l**	**m**	**n**
	Total	**a**	**f**		**i**						

[15 marks]
[*15 markah*]

QUESTION 4

SOALAN 4

CLO2

a) The raw food cost of a steak is RM 8.50. The cook is paid RM 10.50 per hour. 10 minutes are needed to prepare the steak. If the prime cost percentage is 58%, calculate the menu price by using the prime cost pricing technique.

Kos makanan mentah bagi stik adalah RM 8.50. Tukang masak dibayar upah RM 10.50 sejam. 10 minit diperlukan untuk menyiapkan masakan stik. Sekiranya peratusan kos perdana adalah 58%, kira harga menu dengan menggunakan teknik harga kos utama.

[10 marks]
[*10 markah*]

Characteristic	Problem
High FC %, Low Popularity	Marginal due to both high product cost and lack of sales
'Y'	Marginal due to high product cost menu
Low FC%, Low Popularity	Marginal due lack of sales
Low FC%, High Popularity	'Z'

Figure 5
Rajah 5

CLO2

b) i. Analyze **TWO (2)** marketing strategies for each problem above

*Analisis **DUA (2)** strategi pemasaran untuk setiap masalah*

[8 marks]
[*8 markah*]

ii. Determine the sign of 'Y' and 'Z'

Cari yang bertanda 'Y' dan 'Z'

[2 marks]
[*2 markah*]

iii. Illustrate the matrix table of this menu analysis

Gambarkan jadual matrik analisis menu ini

[5 marks]
[*5 markah*]

SOALAN TAMAT