## SECTION A: 75 MARKS
*BAHAGIAN A: 75 MARKAH*

### INSTRUCTION:

This section consists of **THREE (3)** essay questions. Answer **ALL** questions.

### *ARAHAN:*

*Bahagian ini mengandungi **TIGA** (3) soalan esei. Jawab **SEMUA** soalan.*

### QUESTION 1
### *SOALAN 1*

CLO1
C1

(a)    i. List **TEN (10)** steps of food and beverage cost control cycle.

     *Senaraikan **SEPULUH (10)** langkah kitaran kos kawalan makanan dan minuman.*

[10 marks]

[*10 markah*]

CLO1
C1

ii. Describe **FIVE (5)** objectives of cost control in foodservice industry.

    *Jelaskan **LIMA** (5) objektif kos kawalan di industri perkhidmatan makanan.*

[5 marks]

[*5 markah*]

CLO1
C2

(b)    Explain each of the terms below with suitable examples:

    *Terangkan setiap terma di bawah dengan contoh yang sesuai:*

    i.    Fixed cost

      *Kos Tetap*

[2 marks]

[*2 markah*]

    ii.      Variable cost

             *Kos Berubah*

[2 marks]

[*2 markah*]

    iii.     Controllable cost

             *Kos Terkawal*

[2 marks]

[*2 markah*]

    iv.     Prime cost

             *Kos Utama*

[2 marks]

[*2 markah*]

    v.      Non-controllable cost

             *Kos Tidak Terkawal*

[2 marks]

[*2 markah*]

**QUESTION 2**

*SOALAN 2*

CLO1
C2

(a)  Identify **FIVE (5)** responsibilities of purchasing officer.

   *Kenalpasti **LIMA** (5) tanggungjawab pegawai pembelian*

[5 marks]

[5 *markah*]

CLO2
C3

(b)

> Purchasing is to obtain the goods and services from the right supplier with the right quantity, good quality, at the time and reasonable price. There are two types of item that purchased in this way, there are perishable and non-perishable item.
>
> *Pembelian adalah mendapatkan barangan dan perkhidmatan dari supplier yang betul dengan kuantiti yang tepat, kualiti yang bagus, ketetapan masa dan harga yang berpatutan. Ada dua jenis bahan yang biasanya dibeli melalui cara ini, iaitu perishable and non-perishable item.*

Apply your answer by completing the table below:

*Aplikasikan jawapan anda dengan melengkapkan jadual di bawah:*

| Term | Characteristics | Examples |
|------|-----------------|----------|
| Perishable *Mudah rosak* | 1.　　　　　　[2 marks] [*2 markah*] | 1.　　　　[1 mark] [*1 markah*] |
| | | 2.　　　　[1 mark] [*1 markah*] |
| | | 3.　　　　[1 mark] [*1 markah*] |
| Non-perishable *Tidak mudah rosak* | 1.　　　　　　[2 marks] [*2 markah*] | 1.　　　　[1 mark] [*1 markah*] |
| | | 2.　　　　[1 mark] [*1 markah*] |
| | | 3.　　　　[1 mark] [*1 markah*] |

CLO2
C3

(c)

Restaurant Ahmediah had a problem in storing stock which has been ordered in a large quantity for the upcoming event. Restaurant owner Mr. Rashid did not apply the **Five (5)** storing principles and caused the stock to be at risk.

*Ahmediah Restoran menghadapi masalah dalam menyimpan bahan yang dipesan dalam kuantiti yang banyak untuk majlis akan datang. Pemilik restoran En. Rashid tidak mengaplikasikan **LIMA (5)** prinsip penyimpanan dan menyebabkan bahan yang dibeli menghadapi risiko.*

List **FIVE (5)** storing principles that can be applied to their restaurant.
Senaraikan *LIMA (5) prinsip penyimpanan yang boleh diaplikasikan dalam restoran mereka.*

[10 marks]
[*10 markah*]

## QUESTION 3
## *SOALAN 3*

CLO2
C3

(a) Ali is a manager in Q's Restaurant. One of his responsibilities is to preparing a conversion table for his staff. You are required to help him to calculate the metric calculation below:

*Ali ialah seorang pengurus di Restoran Q's. salah satu daripada tanggungjawab beliau ialah menyediakan jadual penukaran untuk pekerja beliau. Anda diminta untuk membantu beliau mengirakan metrik di bawah:*

i.   705 kg       = _____ lb

[2 marks]
[*2 markah*]

ii.  303˚F        = ___˚C

[3 marks]
[*3 markah*]

CLO2
C3

(b) Income statement for Restaurant's Malindon end of April 2018

    *Penyata kewangan Malindon Restoran bulan April 2018*

| | |
|---|---:|
| Store purchased<br>*Belian Simpanan* | RM   8800.00 |
| Inventory 1/4/18<br>*Inventori 1/4/18* | 7000.00 |
| Cooking liquor<br>*Cooking liquor* | 250.00 |
| Food transfer to bar<br>*Food transfer to bar* | 180.00 |
| Steward sale<br>*Steward sale* | 100.00 |
| Inventory 30/4/18<br>*Inventori 30/4/18* | 5300.00 |
| Direct purchase<br>*Belian Langsung* | 2400.00 |
| Transfer to other unit<br>*Transfer to other unit* | 420.00 |
| Gratis to bar<br>*Gratis to bar* | 60.00 |
| Promotion expenses<br>*Belanja Promosi* | 40.00 |
| Transfer from bar<br>*Transfer from bar* | 125.00 |
| Sales<br>*Jualan* | 15300.00 |
| Food allowances for employees:<br>*Elaun makanan untuk pekerja:* | |
| 20 breakfast    x RM 2.50<br>*20 sarapan pagi x RM2.50* | |
| 20 lunches       x RM 2.20<br>*20 makan tengahari x RM 2.20* | |
| 15 dinners     x RM 2.80<br>*15 makan malam  x RM2.80* | |

Figure 1
*Rajah 1*

Refer to the income statement in Figure 1, calculate food and beverage income statement as follow :

*Merujuk kepada penyata kewangan di Rajah 1, kirakan penyata kewangan makanan dan minuman seperti berikut:*

i. Cost of food issued

 *Kos Pengeluaran Makanan*

               [3 marks]

               [*3 markah*]

ii. Cost of food consumed

 *Kos Penggunaan Makanan*

               [5 marks]

               [*5 markah*]

iii. Cost of food sold

 *Kos Penjualan Makanan*

               [2 marks]

               [*2 markah*]

CLO2
C3

(c) Breakeven calculations provide owners and managers with another tool to use in financial analysis and forecasting the necessary sales volume to produce desired levels of profit. Schooling's restaurant want to forecast their restaurant sales in the end of August. He had a fixed cost of RM 36,000.00 per month.  The average food cost was 42%. Please help him to solve the problem by using the information given.

*Pengiraan breakeven merupakan satu alat yang digunakan oleh  pemilik dan pengurus untuk menganalisis kewangan dan meramal bilangan jualan bagi menentuan tahap keuntungan. Restoran Schooling hendak meramal jualan restoran pada hujung bulan Ogos. Di mempunyai kos tetap RM36,000.00 setiap bulan. Purata kos makanan adalah 42%. Mohon beri bantuan kepada beliau dalam menyelesaikan masalah ini dengan informasi yang diberi.*

   i.    Calculate the breakeven point in Malaysia Ringgit value.
         *Kirakan nilai breakeven point dalam Ringgit Malaysia.*

                                                                      [3 marks]
                                                                      [3 *markah*]

   ii.   Illustrate the breakeven point for this calculation.
         *Lakarkan breakeven point pada pengiraan ini.*

                                                                      [4 marks]
                                                                      [4 *markah*]

   iii.  If the average sale per day was RM 2 800.00 in August, calculate the profit.
         *Sekiranya jualan purata satu hari adalah RM2 800.00 bagi bulan Ogos, kirakan keuntungan.*

                                                                      [3 marks]
                                                                      [3 *markah*]

**SECTION B : 25 MARKS**

*BAHAGIAN B : 25 MARKAH*

**INSTRUCTION:**

This section consists of **TWO (2)** essay questions. Answer **ONE (1)** question only.

*ARAHAN:*

*Bahagian ini mengandungi **DUA (2)** soalan esei. Jawab **SATU (1)** soalan sahaja.*

**QUESTION 1**
*SOALAN 1*

CLO2
C3

(a) Azie is preparing a recipe file in her restaurant. You are required to help her to calculate the Tom Yam Recipe below:

*Azie sedang menyediakan sebuah fail resipi di restorannya. Anda dikehendaki membantu Azie untuk mengira resipi Tom Yam di bawah:*

**Tom Yam Recipe**
*Resepi Tom Yam*

| Amounts of Ingredients Used/ *Jumlah bahan yang digunakan* | Cost Per Unit/Kg (Edible Portion)/ *Kos per Unit/Kg (Edible Portion)* | Total (RM) *Jumlah (RM)* |
|---|---|---|
| 220 g prawn *220g udang* | RM 10.00 | |
| 250 g chicken *250 g ayam* | RM 6.60 | |
| 150 g squid *150 g sotong* | RM 5.20 | |
| 20 g tom yam paste *20 g pes tom yam* | RM 1.00 | |
| Total recipe cost/ *Jumlah Kos Resepi* | | |

[5 marks]

[*5 markah*]

CLO2
C4

(b) i)

> **Fried Seafood Noodle**
> **Mee Goreng Makanan Laut**
>
> Food Cost                          : RM 6.00
> *Kos Makanan*                 *: RM 6.00*
>
> Direct Labor Cost               : RM 9 / hour
> *Kos Buruh Langsung*        *: RM9 /jam*
>
> Duration of dish preparation  : 9 minutes
> *Masa menyediakan makanan  : 9 minit*
>
> Food Cost %                     : 25%
> *Kos Makanan %*              *: 25%*
>
> Direct Labor Cost %           : 15%
> *Kos Buruh Langsung %*     *: 15%*
>
> Profit                               : 10%
> *Keuntungan*                    *: 10%*

Based on the information given above, calculate:

*Berdasarkan informasi yang diberikan di atas, kira:*


   i.      The Prime Cost

           *The Prime Cost*

                                                                                    [4 marks]

                                                                                    [*4 markah*]


   ii.     The Prime Cost %

           *The Prime Cost %*

                                                                                    [2 marks]

                                                                                    [*2 markah*]


   iii.    The Menu Price.

           *Harga Menu*

                                                                                    [2 marks]

                                                                                    [*2 markah*]

**SULIT**

ii)   Calculate the menu price for chicken soup if the raw food cost is RM6.50 and
      the monthly food cost percentage is 40%.

      *Kira harga jualan sup ayam jika kos bahan mentah ialah RM6.50 dan peratus*
      *kos makanan bulanan ialah 40%.*

[2 marks]

[*2 markah*]

CLO2
C5

(c) Prepare a food sales report based on the food sales score sheet below:

*Sediakan laporan jualan makanan berdasarkan lembaran skor jualan*
*makanan di bawah:*

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**GREETINGS RESTAURANT**

**APPETIZERS**

| | | | |
|---|---|---|---|
| Chicken Dumpling | 11111 | 11 | RM5.50 |
| 3 Season Salad | 11111 | 1111 | RM6.50 |
| Crab Cake | 1111 | | RM5.00 |

**MAIN COURSES**

| | | | |
|---|---|---|---|
| Chicken Rice | 11111 | 11 | RM9.50 |
| Butter Prawn | 11111 | | RM15.90 |
| Stir Fry Noodle | 11111 | | RM10.50 |
| Black Pepper Beef | 11111 | 1111 | RM12.90 |

**DESSERTS**

| | | | |
|---|---|---|---|
| Mix Fruits | 11111 | 1 | RM4.90 |
| Moon Cake | 11111 | 11111 | RM6.90 |

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[10 marks]

[*10 markah*]

**QUESTION 2**
*SOALAN 2*

CLO2
C3

(a)

| **Recipe: Fried Mix Rice** |
| *Resepi: Nasi Goreng Campur* |

| 1.2kg rice | 140g squid |
| *1.2kg beras* | *140g sotong* |
| | |
| 150g meat | 80g garlic |
| *150g daging* | *80g bawang putih* |
| | |
| 200g prawn | 5tbsp tomato sauce |
| *200g udang* | *5tbsp sos tomato* |
| | |
| 150g onion | *1tbsp tomato sauce = 5g |
| *150g bawang* | * 1 tbsp sos tomato = 5g |

Based on the recipe above, calculate the number of portion if size per portion is

190g.

*Berdasarkan resepi di atas, kira bilangan porsi jika saiz per porsi ialah 190g.*

[5   marks]

[*5 markah*]

CLO3
C5

(b)    Based on table below, calculate the value for A, B, C, D and E.

*Berdasarkan jadual di bawah, kira nilai A, B, C, D dan E.*

| Menu / *Menu* | Number Sold/ *Jumlah Jualan* | Selling Price/ *Harga Jualan* (RM) | Total Sales/ *Jumlah Jualan* (RM) | Food Cost/ *Kos Makanan* (RM) | Total Food Cost/ *Jumlah Kos Makanan* (RM) | Food CM/ CM Makanan (RM) | Total CM/ *Jumlah CM* (RM) | Food Cost/ *Peratus Makanan %* |
|---|---|---|---|---|---|---|---|---|
| Lemon Pie | 75 | 6.50 | 487.50 | 2.40 | 180.00 | 4.10 | **D** | 36.9 |
| Vanilla Cake | 42 | 7.50 | 315.00 | 3.80 | **C** | 3.70 | 155.40 | 50.7 |
| Chocolate Pudding | 54 | 5.50 | **B** | 1.30 | 70.20 | 4.20 | 226.80 | 23.6 |
| Brownies | **A** | 8.50 | 289.00 | 3.50 | 119.00 | 5.00 | 170.00 | 41.1 |
| Tiramisu | 39 | 6.90 | 269.10 | 3.90 | 152.10 | 3.00 | 117.00 | **E** |

\* CM = Contribution Margin                                    [10 marks]

[*10 markah*]

CLO3
C5

(c) Sunrise Restaurant has 70 seats and opens every day for lunch and dinner. Mostly, only 55 seats are seated. Turnover ratio for lunch is two and the turnover ratio for dinner is one. Average check stands at RM 7.50 per customer. Estimate the sales forecast for daily, weekly, monthly and yearly for that particular year.

*Restoran Sunrise mempunyai 70 kerusi 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. Anggarkan ramalan jualan harian, mingguan, bulanan dan tahunan bagi tahun tersebut.*

[10 marks]

[*10 markah*]

**SOALAN TAMAT**