



KOLEJ YAYASAN PELAJARAN JOHOR
FINAL EXAMINATION

COURSE	:	FOOD AND BEVERAGE COST CONTROL
COURSE CODE	:	HFC 5073
TIME / DURATION	:	9.00 AM-12.00 PM (3 HOURS)
DATE	:	15 OCTOBER 2015

INSTRUCTION TO CANDIDATES

1. This examination paper consists of **FOUR(4) Parts:**
 - PART A (20 Marks)**
 - PART B (20 Marks)**
 - PART C (30 Marks)**
 - PART D (30 Marks)**
2. Answer **ALL** questions.
3. Candidates are not allowed to bring any material to examination room **EXCEPT** with the permission of invigilator.
4. Please make sure that all material is available during this examination session:
 - i. Question paper
 - ii. OMR Form
 - iii. Answering Booklet

DO NOT TURN THIS PAGE UNTIL YOU ARE TOLD TO DO SO

This examination paper consists of 9 printed pages including front page.

SECTION A(Total: 20 marks)**MULTIPLE CHOICE QUESTIONS****INSTRUCTION: Answer ALL questions.****Please use the OMR sheet provided.**

1. "The expenses incurred used by managers to regulate cost and guard against excessive cost". this definition is referring to _____.
 - A. Cost
 - B. Profit
 - C. Compensation
 - D. Revenue

2. Which of the following classified as food cost?
 - A. Sirloins meat
 - B. Electricity
 - C. Spirit
 - D. Taxes

3. Insurance premium is one of the example of _____ .
 - A. Flexible cost
 - B. Fixed cost
 - C. Beverage cost
 - D. Current cost

4. _____ that are directly linked to volume of business such as food and beverage cost.
 - A. Payroll cost
 - B. Directly cost
 - C. Cost concept
 - D. Labor cost

5. Which of the following example of Non-controllable costs?
 - A. Rent
 - B. Licenses fee
 - C. Depreciation
 - D. All the above

6. It is important to know unit costs for purposes of establishing _____ and determining unit profitability.
- A. Menu price
 - B. Staff
 - C. Recipe
 - D. Product
7. Total sales refers to the total volume of sales expressed in dollar terms for any given _____ period.
- A. Direct compensation
 - B. Time
 - C. Break
 - D. Money
8. The purpose of managers control the cost in their operation is _____.
- A. To attract more customer
 - B. To make sure the employee perform well
 - C. To regulate costs and guard against excessive cost
 - D. to give good service to customer
9. As materials are received, they must be _____ to see that the business is getting what it pays for.
- A. Sell
 - B. Checked
 - C. Used
 - D. Stored
10. The cost of goods or services identified, approved and accepted by management is referring to _____.
- A. Quantity
 - B. Quality
 - C. Standard cost
 - D. Labor cost

11. The reason of production procedure must be standardized is _____.
- A. Customer satisfaction
 - B. Law and regulation of the business
 - C. Get new idea for the menu
 - D. Reduce the food price
12. You as a manager had taught your employees how work is to be done, given the standards and standard procedure established. This is a process of _____.
- A. Promote menu to the customer
 - B. Training
 - C. Motivate your staff
 - D. Establish procedure
13. Separate course salad is a salad that served between _____ and dessert.
- A. Soup
 - B. Chef salad
 - C. Main course
 - D. Appetizer salad
14. Conduction occurs when heat is transferred from heat source to another object by _____.
- A. Electricity
 - B. Contact
 - C. Air
 - D. Liquid
15. _____ can be defined as a "the dollar amount calculated as percentage of sales"
- A. Sales
 - B. Commission
 - C. Budget
 - D. Profit

16. Some of the companies will provide a paid vacation for their staff. Paid vacation is an example of _____.
- A. Indirect composition
 - B. Direct composition
 - C. Deferred composition
 - D. Commission
17. Which one of the following classified under Fixed cost
- A. Premise rent
 - B. Raw material
 - C. Salary
 - D. Beverage
18. If there are fewer guest, they are likely to be fewer cost, but fewer _____ as well.
- A. Wages
 - B. Health
 - C. Profit
 - D. Control
19. Which one of the following classified under labor cost.
- A. Cocktails
 - B. Overtime
 - C. Rent
 - D. Sirloin meat
20. Which one of the following is NOT a purpose of standard recipe?
- A. Reduce customer discontent
 - B. Ensure the quality of any item will be the same each time
 - C. Control cost effectively
 - D. Provide identical quality

SECTION B (Total: 20 marks)**FILL IN THE BLANKS****INSTRUCTION: Answer ALL questions.****Please use the answer booklet provided.**

Chef	Butcher test	Complimentary	Temperature	Receiving
Steward sales	Break event point	Customer	Contribution margin	Plowhorse
Contribution rate	Manager	Guest Count	Security	Sales
Sales history	Controlling	Dog	reducing	Lost test
Budget	Star	Puzzle	Employee theft	Sales Mix

- _____ can be defined as a employees may be permitted to purchase food at cost and take it from the premise for their own personal use.
- Gratis to bars is a various hot and cold hors d'oeuvres that are given free to _____ at the bar.
- Production sheet normally filled out by a _____ and forwarded to the Chef as many days in advance as possible.
- _____ is a written record of the number of portion of each menu item sold every time that item appeared on the menu.
- Issue food only with proper authorization and management approval is one of the product _____ tips.
- Organization must monitor the use of all carryovers can avoid _____ from happen.
- Menu that produces both high contribution margin and high volume refer to _____.
- _____ define as a menu that produce a comparatively low contribution margin and account for relatively low volume.
- Menu that produce a low contribution margin, but accounts for relatively high volume is known as a _____.
- _____ is defined as menus that produce a high contribution margin but comparatively low sales volume.
- One of the methods for calculating standard portion cost is _____.
- The cooking _____ is used for those items that cannot be portioned until after cooking is complete.

13. Points of sales system (POS System) has been designed to provide specific sales information which help to determine actual _____ for a current time period.
14. Cooking lost varies with cooking time and _____, and it must be taken into account in determining standard portion cost.
15. To indicate the number of people you have served, and is recorded on a regular basis is known as a _____.
16. _____ Is used to describe the relative quantity sold of any menu item compared to other item in the same category.
17. The ongoing process of cost control start with Purchasing, _____, storing and issuing.
18. _____ defined as a point at which the sum of all cost equals sales, so that profit equal zero.
19. _____ is a dollar amount remaining after variable cost have been subtracted from the sales dollar.
20. _____ refer to the percentage of the sales dollar available to cover fixed cost and profit.

SECTION C (Total :30 marks)**SHORT ESSAY****INSTRUCTION: Answer ALL questions.****Please use the answer booklet provided.****QUESTION 1**List down **FIVE(5)** type of DIRECT compensation

[5 marks]

QUESTION 2Define control and list **FOUR (4)** steps of control process

[5 marks]

QUESTION 3Identify **FIVE (5)** type of cost

[5 marks]

QUESTION 4Give **FIVE (5)** examples of variable cost

[5 marks]

QUESTION 5

JDT Restaurant fixed cost is RM400,000; profit RM100,500; contribution rate 0.565.

You are required to calculate:

(a) Sales

(b) Variable cost

[5 marks]

QUESTION 6Give **FIVE (5)** example of labor cost

[5 marks]

SECTION D (Total : 30 Marks)**LONG ESSAY****INSTRUCTION: Answer ALL questions.****Please use the answer booklet provided.****QUESTION 1**

Identify **FIVE (5)** areas of managing the food production process entail control. Explain all your answers.

(10 marks)

QUESTION 2

Below is the record of the Hannanis Restaurant.

Food Cost	: RM200
Food Sales	: RM500
Bevergae cost	: RM100
Beverage sales	: RM300
Labor cost	: RM200

Calculate all the cost below based on the information given.

- Cost percentage
- Cost per ringgit of sales
- Beverage cost %
- Labor cost

(10 marks)

QUESTION 3

There are **FIVE (5)** ways of assigning values to units in a physical inventory. You required to **DIFFERENTIATE** those five ways.

(10 marks)

END OF QUESTION PAPER

