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FINAL EXAMINATION**

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**COURSE NAME** : F&B PROCUREMENT AND COSTING  
**COURSE CODE** : DHM2073  
**EXAMINATION** : DECEMBER 2022  
**DURATION** : 3 HOURS

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**INSTRUCTION TO CANDIDATES**

1. This examintaion paper consists of **FOUR (4)** parts :  
PART A (20 Marks)  
PART B (20 Marks)  
PART C (40 Marks)  
PART D (20 Marks)
2. Candidates are not allowed to bring any material to examination room except with the permission from the invigilator.
3. Please check to make sure that this examination pack consist of:
  - i. Question Paper
  - ii. Objective Answer Paper
  - iii. Answer Booklet

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

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*This examination paper consists of **16** printed pages including front page*

**PART A**

This part consists of **TWENTY (20)** questions.

Answer ALL in Objective Answer Paper.

1. Procurement process involves several important activities and as a buyer, management must know about \_\_\_\_\_ procedure.

- A audit
- B licenses
- C services
- D purchasing

2.

*"The cost of item to be considered before making purchasing may be expressed in a variety of unit in order to verify specific amount".*

**Statement 1.0**

According to Statement 1.0, which of the following is **NOT** categorized as a unit for purchasing consideration?

- A Pound.
- B Ounce.
- C Weight.
- D Celsius.

3. Non-monetary term is considered as the item that cannot be converted into cash.

Which of the following is considered as a non-monetary term?

- A Cover.
- B Total sales.
- C Discount price.
- D Average sales.

4.

"Fixed cost are cost that are normally unaffected by changes in sales volume".

**Statement 2.0**

Which of the following is related with Statement 2.0 above?

- A Labor.
  - B Taxes.
  - C Food cost.
  - D Beverages cost.
5. The objective of food service operation in procurement is \_\_\_\_\_
- A served quality meals, declining sale.
  - B served quality meals, maximizing value.
  - C served quality meals, increasing food sales.
  - D served quality meals, maximizing food expenses.
6. Who are the parties involved in the making of purchase decision?
- A Buyer and seller.
  - B Agent and dealer.
  - C User and manager.
  - D Vendor and supplier.
7. Purchase specification can \_\_\_\_\_ since the operation will not be paying extra for a product or higher quality than needed.
- A increase sales
  - B decrease quantity
  - C improve negotiation
  - D lower purchase costs

8. The control process consists of four steps. Which of the following is the second step for control process?
- A Establish standards and standard procedure for operations.
  - B Take appropriate action to correct deviations from standards.
  - C Train all individuals to follow established standards and standard procedure.
  - D Monitor performance and compare actual performance new confirm standard.

9.

*"This method of payment is issued by the travel agent if travel agencies and hotels have tied up or any type of contract".*

**Statement 3.0**

Which method of payment is related with Statement 3.0 above?

- A Cash.
  - B Credit cards.
  - C Traveler cheque.
  - D Debit cards and cheque.
10. Which of the following are the departments involved in audit trail activities?
- i. Banquet.
  - ii. Storeroom.
  - iii. Receiving department.
  - iv. Purchasing department.
- A i, ii
  - B ii, iii
  - C i, ii, iii
  - D ii, iii, iv

11. Which is the **TRUE** information about wines?
- A It is a dark, almost black, fruit-dry, top fermenting style.
  - B It is brewed with top fermenting yeast at room temperatures.
  - C It refers to the method of storing wine for several months in near-freezing temperatures.
  - D It is normally produced by the fermentation of grapes and color of wine will be determined by the variety of grape used.
12. Which of the following is **NOT** the importance of food and beverage cost control?
- A Balancing labor cost.
  - B Avoid theft and pilferage.
  - C Managing expected financial returns.
  - D Maximizing waste and damage perishability of raw materials.
13. Which of the following is categorized as non-alcoholic beverages \_\_\_\_\_
- A wine.
  - B tequila
  - C soft drink.
  - D distilled spirit.

14.

*"The name of the wine is one known primarily by the name of the producer".*

**Statement 4.0**

The information in Statement 4.0 is referring to \_\_\_\_\_.

- A varietal
- B generic
- C geographic
- D brand name

15. Which of the following are the classifications of wine?
- i. Red wines
  - ii. Rose wines
  - iii. Amber wine
  - iv. Blonde wine
- A i, ii  
B i, iii  
C ii, iv  
D i, ii, iii
16. What is the implication if the restaurant management failed to set up the standard procedure for operation?
- A Restaurant may lose the customer.  
B Leads to excessive purchasing and extra cost.  
C Employee do not feel happy to work and fail to perform.  
D The management will get a lot of ideas from staff in order to prepare new recipe.
17. Which of the following is **NOT** the step involved in forecasting?
- A Predict the total anticipated.  
B Estimate the total business volume that may be anticipated  
C Forecasting the anticipated number of sales of each item on the menu.  
D Discuss with marketing team on how to increase production for unpopular item.
18. What is the procedure required to establish standard?
- A Sales prediction.  
B Maintaining sales history.  
C Determination of purchasing needs.  
D Provision of inaccurate information of f&b stocks.

19. The production sheet is best viewed as a tool used by management to control production and to eliminates \_\_\_\_\_
- A cost.
  - B wastages.
  - C food portion.
  - D inventory level.
20. The principal element in cost control is \_\_\_\_\_. This is important in order to predict and plan what to purchase with appropriate quantity for food preparation.
- A planning
  - B forecasting
  - C standard operation
  - D storage management

[20 MARKS]

## PART B

This part consists of **TWENTY (20)** questions.

Answer ALL questions in Answer Sheet.

Credit memorandum	Internal theft	Reject	Bin card	Temperature
Inventory level	Storeroom	Optimal level	Par level	Accurate record
Authorized person	Physical inventory system	Predetermines purchase point	Materials assets	Inventory Control
Storage	Receiving	Quantity ordered	Purchases record	Payment claim

1. The product received should be recorded accurately on a daily receiving record and then transferred promptly to the appropriate \_\_\_\_\_.
2. \_\_\_\_\_ can be defined as an activity for ensuring that products delivered by suppliers are those that were ordered.
3. In establishing standard for receiving, the quantity of item delivered must be equal to the \_\_\_\_\_ so that the receiving process can be perform properly.
4. The person in charge for receiving must check incoming product against purchase orders and notify that information on \_\_\_\_\_.
5. The supplier provides the delivery invoices, which becomes the basis for subsequent \_\_\_\_\_ to their buyer.
6. \_\_\_\_\_ is requested if the buyer have unsatisfactory merchandise upon receiving process.



7. Based on the previous experiences, foodservice manager can reduce \_\_\_\_\_ by 60% if employees know that the management is watching their employees activities during working in all area.
8. If the packages, especially cans are swollen, the content is probably spoiled and the receiver should \_\_\_\_\_ the shipment while checking the item during receiving time.
9. Essential information can be attached to shelves and served as a shelf label and it usually includes important notes or detail such as name, date receive and quantity. This statement is referring to \_\_\_\_\_.
10. There are three things that must be controlled in the storage in order to ensure all products are kept in secure state and to prevent from contaminating. The important things to consider are humidity, \_\_\_\_\_ and light.
11. It would be quite traumatic for the foodservice manager when they found they are out of necessary ingredient of frequently requested menu during busy meal period. Thus, the staff must carefully monitor \_\_\_\_\_ are enough and in secure state.
12. Food and beverages supplies in storage area must be considered valuable resources of the operation and must be treat accordingly. Thus inventory control system required maintenance of \_\_\_\_\_.
13. One must establish both minimum and maximum counts required in order determining what item and when it is ready to be purchased in order to prevent from out of stock. This statement is referring to \_\_\_\_\_.
14. Storeroom manager would determine what had been used during the shift and the amount should be recorded. This procedure surely is time consuming and requires someone in \_\_\_\_\_ to set up the par stock for each user.

15. The perpetual inventory has some advantages such as providing for a tight degree of control. By continually monitoring inventory level, they will remain close to the \_\_\_\_\_ because they have accurate par stock.
16. \_\_\_\_\_ mean those who have been assigned responsibility for the security of the issued beverages and will be held accountable for their disposition.
17. \_\_\_\_\_ is the periodic actual counting and recording of products in stock in all storage area. The stock must be counted regularly at least once a month to develop information needed for balance sheet and income statement.
18. Par level is also known as \_\_\_\_\_ .
19. \_\_\_\_\_ record must include adequate procedure to provide the foodservice manager with up to date and reliable data on cost of operation.
20. Inventory is a record of \_\_\_\_\_ owned by an organization and supported by the actual presence of product in the storage areas.

[20 MARKS]

**PART C**

This part consists of **EIGHT (8)** questions.

Answer ALL questions in Answer Sheet.

**QUESTION 1**

Supplier or vendor is one of the most important decision that must be made in purchasing activities. Management should work together to establish quality standard for food supplier to be purchased.

Discover **six (6)** good supplier characteristics.

(6 marks)

**QUESTION 2**

The first step to determine the optimal suppliers is to compile a list of all the possible suppliers or at least a reasonable number of potential suppliers. This is crucial for the buyers or management to identify correct suppliers to deal a business with them.

Determine **four (4)** techniques to identify supply sources.

(4 marks)

**QUESTION 3**

Specification sometimes refers to as Product Description that describe the entire characteristic of the product required to fill a certain production. A specification can be simple or complex, depending on the type used.

Identify **five (5)** good criteria of purchase specification.

(5 marks)

**QUESTION 4**

Preparing detailed purchase specification is not an easy task. If the manager plans to invest money, time and effort needed to develop adequate specification, manager must prepare to study about product characteristic so that the target and goal can be achieved to be successful in business.

Prepare **five (5)** main criteria when using duplicate checking method.

(5 marks)

**QUESTION 5**

Specification writing requires a team approach and generally include the foodservice manager, dietitian, procurement, chef and financial manager. Specification can be simple or complex depending on the type used and brand name.

Analyze **five (5)** functions of purchase specification.

(5 marks)

**QUESTION 6**

The control process consists of two methods used in operation. Both have its procedure either manual checking method or computerized checking systems. Modern technologies are very usable in tracking the flow of production while recording all the expenses and sales profit. The system helps business runs more systematically and easily.

Discover **five (5)** advantages of using modern technology in food service operations.

(5 marks)

**QUESTION 7**

Regardless if you are a long-term seasoned Food and Beverage or just new to joining the management ranks in the Heart of the House or the Dining Room, Menu analysis is one of the most important tools you can leverage to manage your business expense and boost profitability.

Analyze **five (5)** different ways in menu analysis.

**QUESTION 8**

(5 marks)

Menu pricing is a careful calculation of what it *costs* to prepare a dish, along with other expenses, to arrive at a final *price* that allows for those *costs* to be covered and a profit to be made. The pricing of a menu is "art of pricing". The successful management analyses the food cost and other overheads.

Examine **five (5)** factors affecting the menu pricing

(5 marks)

**[40 MARKS]**

**PART D**

This part consists of **TWO (2)** questions.

Answer ALL questions in Answer Sheet.

**QUESTION 1**

Procurement is the managerial function of acquiring materials and services including all of the activities associated with determining the type of products needed, making purchases, receiving and storing shipment and administering purchases contract.

As a manager in Purchasing Department, identify **five (5)** step or process involved in procurement.

(10 marks)

## QUESTION 2

As a manager or cashier for a restaurant, the routine for closing and calculate all the sales received in the account is compulsory thing to do each day. At the end of each day or each service period, the cashier is required to fill out a cashier daily report. It is to determine whether the actual amount of cash in the register drawer equals to the total amount of cash sales made during a specific period as well as whether all sales show the same total that the register print out.

ITEM	QUANTITY SOLD	SELLING PRICE PER UNIT (RM)	TOTAL SALES (RM)
<b>FRESH JUICE</b>			
Orange	20	5.50	110
Mango	11	6.50	71.50
Apple	9	8.50	(i) ?
Carrot	6	4.50	27.00
<b>MILK SHAKE</b>			
Chocolate Vanilla	8	8.50	76.50
Oreo	7	7.50	52.50
Strawberry	(ii) ?	10.50	94.50
Coconut	6	12.50	75.00
<b>HOT BEVERAGES</b>			
Americano Coffee	15	6.50	97.50
Caramel Macchiato	10	4.50	45.00
Mocha Coffee	9	(iii) ?	58.50
Earl Grey Tea	6	7.50	45.00
<b>SOFT DRINK</b>			
Coke	12	6.00	72.00
Pepsi	10	5.00	50.00
SpriteFanta	8	7.00	56.00
Soda herbs	10	4.50	56.00
<b>TOTAL</b>	(iv) ?	<b>RM 168.00</b>	(v) ?

Table 1.0: Bistro Restaurant

- By using the cashier beverages daily report information given based on Table 1.0, answer the following questions with showing the formula and calculation.

i) What is the total sale for Apple juice (fresh juice)?  
(2 marks)

ii) What is the quantity sold for Strawberry (milk shake)?  
(2 marks)

iii) What is the selling price per unit for Mocha coffee (hot beverage)?  
(2 marks)

iv) What is the total number of quantities sold for the whole of menu?  
(2 marks)

v) What is the total sale for the whole menu?  
(2 marks)

**[20 MARKS]**

**END OF QUESTION PAPER**