

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

**INSTRUCTION:**

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

**ARAHAN:**

*Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab semua soalan.*

**QUESTION 1**

**SOALAN 1**

CLO1  
C1

(a) Define the following terms;

*Definasikan istilah berikut;*

i. Cost

*Kos*

ii. Standard

*'Standard'*

iii. Standard Cost

*'Standard Cost'*

iv. Quality standard

*'Quality standard'*

v. Quantity standard

*'Quantity standard'*

[15 marks]

[15 markah]

CLO1  
C2

(b) Outline **TEN (10)** steps of cost control cycle.

*Tunjukkan SEPULUH (10) langkah dalam kitaran kawalan kos.*

[10 marks]

[10 markah]

**QUESTION 2****SOALAN 2**

**Procurement process including process of purchasing, receiving, storing and issuing goods before preparation of foods or beverages.**

*Proses perolehan termasuk proses membeli, menerima, menyimpan dan mengeluarkan barangan sebelum penyediaan makanan atau minuman.*

Figure A2

*Rajah A2*

CLO1  
C2

- (a) Based on Figure A2, identify **FIVE (5)** documents used in procurement process.

*Berdasarkan Rajah A2, kenalpasti **LIMA (5)** dokumen yang digunakan dalam proses perolehan.*

[5 marks]

[5 markah]

CLO2  
C3

- (b) Suzana is a new Management Trainee at Daboba Tea's café. She saw that the café management is storing goods in the worse condition. Staff simply entered the store without supervision. Regarding Suzana's situation, relate **FIVE (5)** storing principals that she needs to apply on Daboba Tea café's storeroom.

*Suzana adalah Pelatih Pengurusan baru di kafe Teh Daboba. Dia melihat pengurusan kafe menyimpan barangan dengan keadaan yang sangat teruk. Kakitangan juga memasuki kedai tanpa pengawasan. Berkenaan dengan keadaan Suzana, kaitkan **LIMA (5)** kaedah penyimpanan yang perlu diterapkan di stor kafe Teh Daboba.*

[10 marks]

[10 markah]

CLO2  
C3

(c) Jebat restaurant uses perpetual order method. One of the items is canned sardine.

Below is the information given;

- Normal usage is 21 cans per week
- takes 4 days of delivery
- The safety factor is 100%
- par stock is 40 cans
- 1 rack consist of 12 cans

Calculate;

- i. Reorder point
- ii. Reorder quantity

*Restoran Jebat menggunakan kaedah pesan secara 'perpetual'. Salah satu barangnya ialah sardin tin. Berikut adalah maklumat yang diberikan;*

- *Penggunaan biasa ialah 21 tin setiap minggu*
- *mengambil masa 4 hari penghantaran*
- *Faktor keselamatan adalah 100%*
- *Paras stock adalah 40 tin*
- *1 rak mengandungi 12 tin*

*Kirakan;*

- i. Reorder point*
- ii. Reorder quantity*

[10 marks]  
[10 markah]

**QUESTION 3****SOALAN 3**CLO2  
C3(a) Complete table below with **ONE (1)** unit of each measurement;*Lengkapkan jadual di bawah dengan SATU (1) unit bagi setiap pengukuran;*

Measurement <i>Ukuran</i>	Unit / symbol <i>Unit/ simbol</i>
Temperature <i>Suhu</i>	
Weight <i>Jisim</i>	
Length <i>Panjang</i>	
Capacity <i>Kapasiti</i>	
Volume <i>Isipadu cecair</i>	

[5 marks]  
[5 markah]CLO2  
C3

(b) i. Calculate sales, if

Food cost	RM46 500
Labor cost	RM33 247
Overhead cost	RM75 883
Profit	RM 3 129

*Kirakan jualan, jika*

<i>Kos Makanan</i>	<i>RM46 500</i>
<i>Kos Buruh</i>	<i>RM33 247</i>
<i>Kos 'Overhead'</i>	<i>RM75 883</i>
<i>Keuntungan</i>	<i>RM 3 129</i>

ii. Calculate Variable Rate, if

Sales per unit	RM19.25
Variable cost per unit	RM 6.70

*Kirakan kadar berubah, jika*

<i>Jualan seunit</i>	<i>RM19.25</i>
<i>Kos berubah seunit</i>	<i>RM 6.70</i>

iii. Calculate contribution margin, if

Total Sales	RM 164 328.00
Total variable cost	RM 72 304.32

*Kirakan 'contribution margin', jika*

<i>Jumlah Jualan</i>	<i>RM 164 328.00</i>
<i>Jumlah kos berubah</i>	<i>RM 72 304.32</i>

iv. Calculate profit, if

Fixed cost	RM 82 449.40
Total sales	RM167 543.20
Variable cost	RM 55 629.60

*Kirakan keuntungan, jika*

<i>Kos tetap</i>	<i>RM 82 449.40</i>
<i>Jumlah jualan</i>	<i>RM167 543.20</i>
<i>Kos berubah</i>	<i>RM 55 629.60</i>

[10 marks]

[10 markah]

CLO2  
C3

(c) The following information is about one of the items carried in the food inventory of the Muar House taken from inventory records for the month of July 2019.

Opening inventory	1 <sup>st</sup> of the month	: 10 cans @ RM9.98
Purchased:		
	7 <sup>th</sup> of the month	: 24 cans @ RM 9.70
	15 <sup>th</sup> of the month	: 24 cans @ RM 9.60
	26 <sup>th</sup> of the month	: 12 cans @ RM 9.45
Total value purchased		: RM 576.40
Value of the total number of units available		: RM 676.40

On 31th of the month showed 30 cans remain in stock. Calculate the value of inventory based on four methods below;

- i. FIFO Method
- ii. Average Method
- iii. Latest Purchased Price
- iv. LIFO Method

*Maklumat berikut adalah mengenai satu perkara yang dibawa dalam inventori makanan Rumah Muar yang diambil dari rekod inventori untuk bulan Julai 2019.*

*Opening inventory    1 hari bulan            : 10 tin @ RM9.98*

*Belian:*

*7 hari bulan            : 24 tin @ RM 9.70*

*15 hari bulan         : 24 tin @ RM 9.60*

*26 hari bulan         : 12 tin @ RM 9.45*

*Jumlah nilai belian                                 : RM 576.40*

*Nilai jumlah nombor unit yang tinggal        : RM 676.40*

*Pada 31hari bulan menunjukkan 30 tin yang masih tinggal dalam stok. Kirakan nilai inventori berdasarkan EMPAT (4) kaedah di bawah;*

- i. Kaedah FIFO*
- ii. Kaedah purata.*
- iii. Kaedah Belian pada harga terkini.*
- iv. Kaedah LIFO*

[10 marks]

[10 markah]

**SECTION B: 25 MARKS**  
**BAHAGIAN B: 25 MARKAH**

**INSTRUCTION:**

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

**ARAHAN:**

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

**QUESTION 1**

**SOALAN 1**

CLO2  
C3

(a) Complete table of percentage of edible portion below.

*Lengkapkan Jadual peratusan bahagian yang boleh dimakan di bawah.*

<b>TYPES OF FOOD</b>	<b>PERCENTAGE OF WASTE (%)</b>	<b>PERCENTAGE OF EDIBLE PORTION (%)</b>
Apples		
Prawn		
Artichokes		
Garlic		
Carrot		

[5 marks]  
[5 markah]

400gm	Dark Chocolate / <i>Coklat gelap</i>
150 gm	unsalted butter / <i>Mentega tidak masin</i>
200 gm	brown sugar / <i>gula perang</i>
4 nos	egg ~ grade A / <i>Telur ~ grade A</i>
100 gm	self-rising flour / <i>Tepung naik sendiri</i>

Table B4 : Ingredient brownies for 10 portion.

*Jadual B4 : Bahan-bahan 'brownies' untuk 10 porsi.*

Additional information:

1 egg (grade A) – RM0.50  
*Telur ~ grade A*

Self rising flour (500gm) – RM4.50  
*Tepung naik sendiri*

Brown sugar(1kg) – RM3.70  
*Gula perang*

Unsalted butter (250gm) – RM8.00  
*Mentega tidak masin*

Dark Chocolate (1kg ) – RM14.00  
*Coklat gelap*

CLO3  
C4

(b) i. Develop new recipe details and cost card for brownies on Table 2.

*Bangunkan 'recipe details and cost card' yang baru untuk brownies di Table 2.*

[7 marks]

[7 markah]

ii. Calculate Selling price for 1 portion of brownies by using 35% food cost percentage.

*Kirakan harga jualan untuk 1 porsi 'Brownies' dengan menggunakan 35% peratus kos makanan.*

[3 marks]

[3 markah]



CLO3  
C5

(c)

Nasi Ayam kunyit						RM 5.00	
Nasi Ikan Bawal Sambal						RM 8.00	
Bubur ayam							RM 3.50
Nasi Daging							RM 6.00

Figure B4: Sales Control Sheet

*Rajah B4: Lembaran Kawalan Jualan*

Forecast food and beverage sales report based on Figure B4.

*Ramalkan laporan jualan makanan dan minuman berdasarkan Rajah B4.*[10 marks]  
[10 markah]**QUESTION 2**  
**SOALAN 2**

(a)

50 gm	Butter
500gm	Oyster Mushroom
500gm	Button Mushroom
4 liter	Chicken Stock
300gm	Whipped Cream
A pinch	Salt /pepper

Figure B5 : Mushroom soup recipe.

*Rajah B5 : Resepi sup cendawan*CLO2  
C3

Calculate the number of portions for Mushroom soup by assuming 1 cup of soup (250ml).

*Kirakan bilangan porsi untuk sup cendawan dengan anggaran 1 hidangan sup (250ml).*[5 marks]  
[5 markah]

Characteristics	Problem
<b>High FC % , Low Popularity</b>	Marginal due to both high product cost and lack of sales
<b>High FC % , High Popularity</b>	Marginal due to high product cost menu
<b>‘Y’</b>	Marginal due to lack of sales
<b>Low FC % , High Popularity</b>	<b>X’</b>

CLO3  
C4

(b)i. Analyze **TWO (2)** Marketing Strategy for each problem above.

Analisisikan **DUA(2)** strategi pemasaran untuk setiap masalah di atas.

[8 marks]  
[8 markah]

ii. Identify the sign of ‘X’ and ‘Y’.

Kenalpasti yang bertanda ‘X’ and ‘Y’.

[2 marks]  
[2 markah]

CLO3  
C5

- (c) Nasi Ayam Limbongan has 70 seats and opens every day for lunch and dinner. Mostly, only 50 seats are seated. Turnover ratio for lunch is two and the turnover ratio for dinner is one. Average check stands at RM12.50 per customer.

*Nasi Ayam Limbongan mempunyai 70 tempat duduk dan dibuka setiap hari untuk makan tengahari dan makan malam. Kebanyakan, hanya 50 kerusi yang duduk. Nisbah pusing ganti untuk makan tengah hari adalah dua dan nisbah perolehan untuk makan malam adalah satu. Cek purata ialah RM12.50 bagi setiap pelanggan.*

- i. Estimate total number of customer daily.

*Ramalkan jumlah pelanggan setiap hari.*

- ii. Estimate sales for Nasi Ayam Limbongan daily.

*Ramalkan jualan Nasi Ayam Limbongan setiap hari.*

- iii. Estimate sales for Nasi Ayam Limbongan monthly.

*Ramalkan jualan Nasi Ayam Limbongan setiap bulan.*

- iv. Estimate sales for Nasi Ayam Limbongan yearly.

*Ramalkan jualan Nasi Ayam Limbongan setiap tahun.*

[10 marks]  
[10 markah]

### SOALAN TAMAT