



**FACULTY OF HOSPITALITY & TOURISM  
SCHOOL OF HOSPITALITY**

**FINAL EXAMINATION**

Student ID (in Figures) : 

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Student ID (in Words) : \_\_\_\_\_  
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Course Code & Name : **FBS1133 Food and Beverage Cost Control**  
Semester & Year : September – December 2019  
Lecturer/Examiner : Mixon G Kumaran  
Duration : 2 Hours

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**INSTRUCTIONS TO CANDIDATES**

1. This question paper consists of 2 parts:  
PART A (30 marks) : THIRTY (30) multiple choice questions. Answers are to be written in the Multiple Choice Answer Sheet provided.  
PART B (70 marks) : FIVE (5) short answer questions. Answers are to be written in the Answer Booklet provided.
2. Candidates are not allowed to bring any unauthorised materials except writing equipment into the Examination Hall. Electronic dictionaries are strictly prohibited.
3. This question paper must be submitted along with all used and/or unused rough papers and/or graph paper (if any). Candidates are NOT allowed to take any examination materials out of the examination hall.
4. Only ballpoint pens are allowed to be used in answering the questions, with the exception of multiple choice questions, where 2B pencils are to be used.

**WARNING:** The University Examination Board (UEB) of BERJAYA University College regards cheating as a most serious offence and will not hesitate to mete out the appropriate punitive actions according to the severity of the offence committed, and in accordance with the clauses stipulated in the Students' Handbook, up to and including expulsion from BERJAYA University College.

**Total Number of pages = 9 (Including the cover page)**

**PART B : SHORT ANSWER QUESTIONS (70 MARKS)**

INSTRUCTION(S) : **FIVE (5)** short answer questions. Answer ALL questions in the Answer booklet(s) provided.

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1. Define all the terms below;
  - a) Fixed Cost
  - b) Controllable Cost
  - c) Variable Cost
  - d) Non-Controllable Cost.
  - e) Unit Cost (10 marks)
  
2. Discuss **FIVE (5)** factors that affect labor cost. (10 marks)
  
3. Explain in detail **SIX (6)** steps involved in receiving procedures. (12 marks)
  
4. A yield test is done on **THREE (3)** beef rounds. The as-purchased (AP) and edible portions (EP) data is show in Table 1:

<b>Beef Round</b>	<b>AP Weight</b>	<b>EP Weight</b>
Round 1	18/lb 12oz	16/lb 2oz
Round 2	22/lb 11oz	18/lb 10oz
Round 3	21/lb 9oz	19/lb 13oz

**Table 1**

- a) What is the cost per servable pound for each of the above rounds if the purchase (AP) price is RM6.65 per pound? (6 marks)
  
- b) Determine new cost per servable for all round if their new AP price were RM7.85 by using the cost factor formula. (6 marks)

Question 5

a) Complete the menu engineering worksheet given. *(Please answer in the EXAM QUESTION PAPER)*

(18 marks)

(A) Menu Item Name	(B) Number Sold (MM)	(C) Menu Mix (%)	(D) Item Food Cost	(E) Item Selling Price	(F) Item CM	(G) Menu Costs	(H) Menu Revenues	(L) Menu CM	(P) CM Category	(R) MM% Category	(S) Menu Item Classification	
Chicken Pasta	150		5.21	10.20								
Sirloin Steak	420		9.50	11.50								
Fish and Chips	260		8.95	13.50								
Seafood Platter	170		5.56	7.40								
	N					I	J	M				
Column Total												
Additional Computations								O=M/N	Q =17.5%			

b) Suggest strategies to effectively manage each item after the worksheet is completed.

(8 marks)

**END OF EXAM PAPER**