



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

FINAL EXAMINATION

Student ID (in Figures) :

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Student ID (in Words) : _____

Course Code & Name : **FBS1133 Food and Beverage Cost Control**
 Trimester & Year : Jan – April 2019
 Lecturer/Examiner : Nor Hazwani Mohd Din
 Duration : 2 Hours

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.

1. Define all the terms below;
 - a) Interunit Transfer
 - b) Controllable Cost
 - c) Intraunit Transfer
 - d) Non-Controllable Cost.
 - e) First In First Out (FIFO) (10 marks)
2. Illustrate a purchasing cycle flow chart and explain in details the procedure of each steps in purchasing cycle. (10 marks)
3. As the manager of the restaurant, you realize that for past three months the revenues have been lower and the cost percentage have been higher than those budgeted. Illustrate the **FIVE (5)** steps control process and discuss how you might address these problems. (15 marks)
4. A yield test is done on **THREE (3)** beef rounds. The as-purchased (AP) and edible portions (EP) data is shown in Table 1:

Beef Round	AP Weight	EP Weight
Round 1	15lb 8oz	12lb 2oz
Round 2	20lb	18lb 10oz
Round 3	13lb 10oz	11lb 13oz

Table 1

- a) What is the cost per servable pound for each of the above rounds if the purchase (AP) price is RM7.55 per pound? (6 marks)
- b) Determine new cost per servable for all round if their new AP price were RM8.25 by using the cost factor formula. (6 marks)

Question 5

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

(15 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
Caesar Salad	60		6.20	12.20							
Potato Salad	530		5.30	8.50							
Beef Salad	310		7.10	11.50							
Waldorf Salad	100		5.80	6.80							
	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