**The cost and set the selling of a two-course menu using different profit margin (P2)**

**Costing**

* Any system for allocating costs to a component of a firm is referred to as costing. Costing is often used to establish expenses for customers, distribution channels, personnel, geographical regions, product lines, processes, subsidiaries, and entire businesses.

**Costing Dishes**

* Course meal 1
* Course meal 2

**Course Meal Menu**

|  |  |
| --- | --- |
| **Course meal 1** | **Course meal 2** |
| Starter: Chicken Nuggets | Starter: Chicken Poppers |
| Main dish: fried rice | Main dish: Mongolian rice |
| Side dish: omelette | Side dish: Caesar Salad |
| Dessert: Strawberry mousse | Dessert: Paradise Pudding |
| Drink: Oreo milkshake | Drink: Oreo milkshake |

**Ingredients**

**Course meal 1: starter: Chicken Nuggets**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **all-purpose flour** | **1/2 cup** | **10mvr** |
| **2** | **granulated garlic** | **1/2tsp** | **needed** |
| **3** | **salt** | **1tsp** | **needed** |
| **4** | **ground black pepper** | **1tsp** | **needed** |
| **5** | **chicken breasts** | **2** | **30mvr** |
| **6** | **breadcrumbs** | **1 cup** | **8mvr** |
| **7** | **egg** | **1** | **3** |
| **8** | **Vegetable oil** | **1 cup** | **needed** |

**Total: 51mvr**

**Course meal 1: main dish: fried rice**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **long rice** | **3 cups** | **15mvr** |
| **2** | **Sesame Oil** | **2 Tbs** | **needed** |
| **3** | **Onion** | **1** | **4mvr** |
| **4** | **Carrots** | **1** | **5mvr** |
| **5** | **Cabbage** | **1** | **15mvr** |
| **6** | **Salt** | **1tsp** | **needed** |
| **9** | **Soy Sauce** | **3 tbs** | **needed** |

**Total: 39mvr**

**Course meal 1: side dish: omelette**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **egg** | **2** | **6mvr** |
| **2** | **onion** | **1** | **5mvr** |
| **3** | **Vegetable oil** | **1 tbsp** | **needed** |
| **4** | **salt** | **1tbsp** | **needed** |

**Total:11mvr**

**Course meal 1: desert: Strawberry mousse**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **fresh strawberry** | **250g** | **20mvr** |
| **2** | **sugar** | **25g** | **needed** |
| **3** | **marshmallow** | **1 packet** | **12** |
| **4** | **double cream** | **200ml** | **8mvr** |

**Total: 40mvr**

**Course meal 1: drink: Oreo milkshake**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Oreo** | **1** | **8mvr** |
| **2** | **vanilla ice cream** | **3scoop** | **15mvr** |
| **3** | **milk** | **1 cup** | **7mvr** |
| **4** | **sugar** | **1tsp** | **needed** |

**Total:30mvr**

**COURSE MEAL 1:** Expenses of course meal 1

51+39+11+40+30

= 171RF

**Selling price for one set of meal from course meal 1**

**Price =** 200RF

**Selling price for one plate =** 200RF

**Let's take selling for 10 people**

200\*10

= 2000RF

**Now need to find the profit and loss**

**To find profit**

**Profit = total selling price – expense**

2000 – 171

= 1829RF

**(Profit = 1829RF) (Expenses = 171RF)**

**Gross profit margin = gross profit/sales amount \* 100**

**1829 / 200 \* 100**

**= 914.5 RF**

**Finding selling price for different profit margin**

**Selling price for one course meal 1 = 200RF**

**GST (ground and serving tax)**

**Calculate based on GST = 8%**

**Selling price \* GST / 100**

**200 \* 8 / 100**

**= 16**

**VAT (value added tax)**

**Calculate based on VAT = 6%**

**Selling price \* VAT / 100**

**200 \* 6 / 100**

**= 12**

Final selling price

selling price + GST + VAT

200 + 16 + 12

= 228RF

Selling price of course meal 1 = 228RF

**Course meal 2: starter: Chicken Poppers**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **boneless chicken** | **500 Gram** | **25mvr** |
| **2** | **Eggs** | **4** | **12mvr** |
| **3** | **All-purpose flour** | **1 cup** | **needed** |
| **4** | **Black Pepper** | **50g** | **5mvr** |
| **5** | **Red chilli powder** | **1/2 tsp** | **needed** |
| **6** | **Garlic powder** | **1/2 tsp** | **needed** |
| **7** | **Salt** | **1/2 tsp** | **needed** |
| **8** | **Oil** | **1tsp** | **needed** |

**Total: 42mvr**

**Course meal 2: main dish: Mongolian rice**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Basmati rice** | **250 grams** | **10mvr** |
| **2** | **capsicum** | **1** | **5mvr** |
| **3** | **Red cabbage** | **50 grams** | **10mvr** |
| **4** | **Sesame seeds** | **1 tsp** | **needed** |
| **5** | **garlic** | **3** | **8mvr** |
| **6** | **ginger** | **1 inch** | **needed** |
| **7** | **hoisin sauce** | **5 ml** | **10mvr** |
| **8** | **Butter** | **1 tbsp** | **needed** |
| **9** | **Salt** | **2 tsp** | **needed** |
| **10** | **tomato ketchup** | **50 ml** | **5mvr** |
| **11** | **chilli paste** | **1 tbsp** | **needed** |

**Total: 48mvr**

**Course meal 2: side dish: Caesar Salad**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **romaine** | **1** | **12mvr** |
| **2** | **olive oil** | **3/4 cup** | **10mvr** |
| **3** | **salt** | **½ tbsp** | **5mvr** |
| **4** | **mustard** | **¼ tbsp** | **needed** |
| **5** | **garlic** | **1** | **5mvr** |
| **6** | **lemon** | **½ tsp** | **needed** |
| **7** | **Dash pepper** | **1tsp** | **needed** |
| **8** | **parmesan cheese** | **1 cup** | **20mvr** |
| **9** | **Caesar-flavored** | **1 tbsp** | **needed** |

**Total: 52mvr**

**Course meal 2: desert: Paradise Pudding**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Full-cream milk** | **1 packet** | **17mvr** |
| **2** | **egg** | **2** | **6mvr** |
| **3** | **margin** | **2tbsp** | **needed** |
| **4** | **Corn flour** | **2tsp** | **needed** |
| **5** | **biscuit** | **1 packet** | **25mvr** |
| **6** | **condensed milk** | **1 can** | **15mvr** |

**Total: 63mvr**

**Course meal 2: drink: Oreo milkshake**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **milk** | **1cup** | **10mvr** |
| **2** | **oreo** | **1packet** | **12mvr** |
| **3** | **Vanilla ice cream** | **2scoop** | **20mvr** |
| **4** | **sugar** | **3tbsp** | **needed** |
| **5** | **Whipped cream** | **spraying** | **20mvr** |

**Total: 62mvr**

**COURSE MEAL 1:** Expenses of course meal 1

42+48+52+63+62

= 267RF

**Selling price for one set of meal from course meal 1**

**Price =** 150RF

**Selling price for one plate =** 150RF

**Let's take selling for 10 people**

200\*10

= 1500RF

**Now need to find the profit and loss**

**To find profit**

**Profit = total selling price – expense**

1500 – 267

= 1233RF

**(Profit = 1233RF) (Expenses = 267RF)**

**Gross profit margin = gross profit/sales amount \* 100**

**1233 / 150 \* 100**

**= 822 RF**

**Finding selling price for different profit margin**

**Selling price for one course meal 1 = 150RF**

**GST (ground and serving tax)**

**Calculate based on GST = 8%**

**Selling price \* GST / 100**

**150 \* 8 / 100**

**= 12**

**VAT (value added tax)**

**Calculate based on VAT = 6%**

**Selling price \* VAT / 100**

**150 \* 6 / 100**

**= 9**

Final selling price

selling price + GST + VAT

150 + 12 + 9

= 171RF

Selling price of course meal 1 = 171RF

The correct procedure to cleaning down and dealing with food waste. (p5)

Correct procedure to cleaning

* disinfect high-surface items like doors, tables, chairs, and refrigerators.
* To get rid of oil, filth, and shoe prints, keep floors clean and free of grime every day.
* Each time you use a kitchen tool, wash it and disinfect it to get rid of any oil or food stains. This aids in reducing the risk of food-borne illness.
* To eliminate grease and prevent dangerous kitchen fires, exhaust hood systems should be cleaned at least once every three months.
* Every day, put on a fresh set of coats and aprons.
* Weekly wall and ceiling cleaning in the kitchen.

Dealing with food waste

* Allow the staff to take them home with them.
* Create a daily meal item utilizing food that was left over from the previous evening or the day.
* Seafood and chicken breast can both be frozen and used at a later time.
* Food waste can be thrown into a compost bin to be turned into nutrient manure.
* Give any unsold food to a nearby charity.