

COURSE INFORMATION

Description:

Introduces the student to cost control concepts and techniques used to aid managers in recognizing and controlling costs in the hospitality industry. Students examine the basic cost elements related to food and beverage service while keeping the customers' needs in focus, select and apply methods to set and analyze costs. Students prepare and utilize various Excel spreadsheets to control the costs unique to the hospitality industry.

Career Cluster: Hospitality and Tourism

Instructional Level: Associate Degree

Total Credits: 3

Total Hours: 54

Types of Instruction:

- 3/54: Hybrid

Prior Learning Assessments:

- College Competency Test

TEXTBOOKS

Food & Beverage Cost Control. Dopson & Hayes. 6th Edition. ISBN: 9781119030409; REQUIRED

PROGRAM OUTCOMES

1. Plan the operations within a hospitality organization

Type: TSA Status: Active

Criteria

- 1.1. create budgets
- 1.2. develop training plan for a new employee
- 1.3. develop marketing activities
- 1.4. determine staffing needs
- 1.5. determine productivity goals
- 1.6. develop processes
- 1.7. forecast revenues and expenses

2. Organize hospitality resources to achieve the goals of the organization

Type: TSA Status: Active

Criteria

- 2.1. identify required resources
- 2.2. select resources

- 2.3. investigate supplies and equipment
- 2.4. prepare an implementation schedule

3. Direct individuals and/or processes to meet organizational goals

Type: TSA Status: Active

Criteria

- 3.1. apply management skills
- 3.2. apply leadership skills
- 3.3. exercise safety and security practices
- 3.4. apply current and emerging technologies

4. Control hospitality processes/procedures

Type: TSA Status: Active

Criteria

- 4.1. collect business data and/or information
- 4.2. analyze business data and/or information to support decision making
- 4.3. apply legal requirements to business conditions
- 4.4. evaluate customer service (e.g. internal, external)
- 4.5. utilize ethical decision-making processes

COURSE COMPETENCIES

1. Examine basic revenue and cost concepts

Domain: Cognitive Level: Analyzing Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Direct individuals and/or processes to meet organizational goals
- Control hospitality processes/procedures

Assessment Strategies

- 1.1. Chapter Quizzes
- 1.2. Textbook - Chapter Exercises
- 1.3. Presentation - Group

Criteria

You will know you are successful when:

- 1.1. you participate in assigned chapter assessment activities
- 1.2. you successfully complete the chapter quiz
- 1.3. you successfully complete end of semester group presentation

Learning Objectives

- 1.a. Apply the formula used to determine business profits
- 1.b. Express business expenses and profits as a percentage of revenue

1.c. Compare actual operating results with budgeted operating results

2. Calculate Forecast sales

Domain: Cognitive Level: Understanding Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Control hospitality processes/procedures

Assessment Strategies

- 2.1. Chapter quizzes
- 2.2. Textbook - Chapter Exercises
- 2.3. Presentation - Group

Criteria

You will know you are successful when:

- 2.1. you participate in assigned chapter assessment activities
- 2.2. you successfully complete the chapter quiz
- 2.3. you successfully complete end of semester group presentation

Learning Objectives

- 2.a. Develop a procedure to recorded current sales
- 2.b. Compute percentage increase or decrease in sales over time
- 2.c. Develop a procedure to predict future sales

3. Evaluate methods to control the cost of food

Domain: Cognitive Level: Evaluating Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Control hospitality processes/procedures

Assessment Strategies

- 3.1. Chapter quizzes
- 3.2. Textbook - Chapter Exercises
- 3.3. Presentation - Group
- 3.4. Connect Assignment

Criteria

You will know you are successful when:

- 3.1. you participate in assigned chapter assessment activities
- 3.2. you successfully complete the chapter quiz
- 3.3. you successfully complete end of semester group presentation
- 3.4. you successfully create a standardized recipe
- 3.5. you successfully complete end-of-month inventory at an establishment
- 3.6. you successfully complete online menu costing simulator

Learning Objectives

- 3.a. Quantify the popularity of menu offerings
- 3.b. Identify elements that affect inventory levels
- 3.c. Prepare a price comparison sheet
- 3.d. Complete a daily inventory sheet
- 3.e. Prepare a purchase order
- 3.f. Calculate cost of food sold
- 3.g. Determine food inventory value
- 3.h. Accurately calculate food and beverage costs and their cost percentage
- 3.i. Compare product costs achieved in an operation against the product costs the operation planned to achieve
- 3.j. Apply strategies designed to reduce an operations cost of sales and its cost of sales percentage

4. Evaluate methods to control the cost of beverages

Domain: Cognitive Level: Evaluating Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Control hospitality processes/procedures

Assessment Strategies

- 4.1. Chapter quizzes
- 4.2. Presentation - Group
- 4.3. Textbook - Chapter Exercises
- 4.4. Demonstration

Criteria

You will know you are successful when:

- 4.1. you participate in assigned chapter assessment activities
- 4.2. you successfully complete the chapter quiz
- 4.3. you successfully complete end of semester group presentation
- 4.4. you successfully demonstrate accurate pouring using a jigger
- 4.5. you successfully create a drink recipe and cost breakdown
- 4.6. you successfully complete end-of-month beverage inventory at an establishment

Learning Objectives

- 4.a. Accurately calculate food and beverage costs and their cost percentage
- 4.b. Compare product costs achieved in an operation against the product costs the operation planned to achieve
- 4.c. Apply strategies designed to reduce an operations cost of sales and its cost of sales percentage
- 4.d. List the 3 classifications of alcoholic beverages
- 4.e. Forecast beverage sales for each classification
- 4.f. Identify alcoholic beverage inventory control threats
- 4.g. Compare the cost of beverages sold with budgeted costs
- 4.h. Explain how beverage sales mix can impact organizational profits

5. Evaluate methods to control the cost of labor and other costs

Domain: Cognitive Level: Evaluating Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Direct individuals and/or processes to meet organizational goals
- Control hospitality processes/procedures

Assessment Strategies

- 5.1. Chapter quizzes
- 5.2. Textbook - Chapter Exercises

Criteria

- 5.1. you participate in assigned chapter assessment activities
- 5.2. you successfully complete the chapter quiz

Learning Objectives

- 5.a. Identify the factors that affect employee productivity
- 5.b. Develop labor standards and employee schedules used in a food service operation
- 5.c. Analyze and evaluate labor utilization
- 5.d. Categorize "other expenses" in terms of being flexible, variable, or mixed
- 5.e. Classify individual "other expenses" as either controllable or non-controllable
- 5.f. Compute "other expenses" costs in terms of both cost per guest and percentage of sales

6. Evaluate methods to control the cost of food processing

Domain: Cognitive Level: Evaluating Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization
- Control hospitality processes/procedures

Assessment Strategies

- 6.1. Chapter quizzes
- 6.2. Textbook - Chapter Exercises
- 6.3. Demonstration

Criteria

- 6.1. you participate in assigned chapter assessment activities
- 6.2. you successfully complete the chapter quiz
- 6.3. you successfully complete end of semester group presentation
- 6.4. you successfully complete end of month inventory for an establishment

Learning Objectives

- 6.a. Identify internal and external threats to revenue
- 6.b. Create effective counter measures to combat internal and external theft
- 6.c. Establish and monitor a complete and effective revenue security system

7. Evaluate methods for product pricing

Domain: Cognitive Level: Evaluating Status: Active

Linked Program Outcomes

- Plan the operations within a hospitality organization
- Organize hospitality resources to achieve the goals of the organization

Assessment Strategies

- 7.1. Chapter quizzes
- 7.2. Textbook - Chapter Exercises
- 7.3. Presentation - Group

Criteria

You will know you are successful when:

- 7.1. you participate in assigned chapter assessment activities
- 7.2. you successfully complete the chapter quiz
- 7.3. you successfully complete end of semester group presentation

Learning Objectives

- 7.a. Identify internal and external threats to revenue
- 7.b. Create effective counter measures to combat internal and external theft
- 7.c. Establish and monitor a complete and effective revenue security system
- 7.d. Forecasting Food Sales
- 7.e. Forecasting Beverage Sales
- 7.f. Identify the Importance of Standardized Recipes
- 7.g. Establish methods for Purchasing Food
- 7.h. Establish methods for Purchasing Beverages
- 7.i. Create Food & Beverage Purchase Orders
- 7.j. Identify hot to Receiving Food and Beverage Products