

BERGEN COMMUNITY COLLEGE
DEPARTMENT OF BUSINESS, **HOTEL/RESTAURANT/HOSPITALITY**
COURSE SYLLABUS
FALL, 2016

COURSE TITLE: HRM 201-099WB FOOD AND BEVERAGE COST CONTROL

CREDITS/HOURS: 1 hour Lecture, 1 hour Laboratory, 1 credit.

COURSE DESCRIPTION:

Food and Beverage Cost Control details the cost control procedures found within the hospitality industry. The content of the course includes the factors affecting purchasing, receiving, storage, issuing and preparation.

PREREQUISITE: HRM 101

TEXTBOOK: Paul R. Dittmer and J. Desmond Keefe III
Principles of Food, Beverage, and Labor Cost Controls, 9ed
John Wiley & Sons, Inc. 2009

COURSE CONTENT:

Using the textbook and instructor handouts, the student will:

1. Identify the working definitions of Cost/Volume/Profit Analysis;
2. Apply the Four-step control process to the primary phases of Foodservice Operations;
3. Apply the Four-step control process to the various Beverage Operations;
4. Utilize the Yield test for meats and other ingredients as well as recipes;
5. Evaluate the cost of labor versus its effect on other costs and profit;
6. Use computer generated food and beverage cost control spreadsheets;
7. Detail methods used to create daily, weekly, and monthly inventory and food cost reports

STUDENT LEARNING OBJECTIVES:

- A. An understanding of costs and sales relationships;
- B. A complete and thorough understanding of the process involved in Costing and forecasting;
- C. Demonstrate a complete and thorough understanding of the management control process for ingredients and beverages;
- D. Understand the relationship between profit, and cost;
- E. Demonstrate the ability to analyze specific end-of-period documents.
- F. Utilize financial statements and the functions they represent.
- G. Determine correct portions and quantities of food products to attain a saleable price
- H. Strengthen analytical skills by solving cost control problems for supplied data and scenarios.
- I. Evaluate standardized food and beverage recipes specifically for portion cost control.

EVALUATION AND ASSESSMENT

<u>WEEKLY</u> <u>DATE</u>	<u>WEEKLY</u> <u>CHAPTERS</u>	<u>ASSIGNMENTS/ACTIVITIES</u>
_____	1	Cost and Sales Concepts Pg 32-33, Q. & P. #1, 2, 3, 8 (20 pts)
_____	2	The Control Process Pg 68, Q. & P. #13 (10 pts)
_____	3	Cost/Volume/Profit Relationships Pg 91, Q. & P. #2 (10 pts) Pg 92, Q. & P. #5 (5 pts) Pg 92, Q. & P. # 11 (10pts)
_____	4	Food Purchasing and Receiving Control Pg 135 Q. & P. #6 (10 pts) Pg 136 Q. & P. #14 (10 pts) Pg 136 Q. & P. #19 (10 pts)
_____	5	Food Storage and Issuing Control Pg 157 Q. & P. #6 (10 pts)
_____	6	Food Production Control I: Portions Pg 194 Q. & P. #4 (10 pts)
_____	7	Food Production Control II: Quantities Pg 224 Q. & P. #1, 2, 3, 4, 5 (20 pts); <u>& MID TERM EXAM</u>
_____	8	Monthly Inventory and Monthly Food Cost <u>MID TERM EXAM DUE, (30pts)</u> Pg 252 Q. & P. #4a. b. c.(15 pts)
_____	9	Daily Food Cost - Pg 274 Q. & P. #3 (20 pts)
_____	10	Actual vs. Standard Food Costs Pg 298 Q. & P. #5; (10 pts) Pg 299 Q. & P. #10a.,b. (10 pts)
_____	12	Controlling Food Sales Pg 356, Q. & P. #14 (10 pts) <u>& FINAL EXAM</u>

Total Number of Points Possible = 250

GRADES

A = 225-250;
B+ = 215-224;
B = 200-214;
C+ = 190-199;
C = 175-189;
D = 160-176;
F= Below 160

OTHER COLLEGE, DIVISIONAL, & DEPARTMENTAL POLICY STATEMENTS

STUDENT AND FACULTY SUPPORT SERVICES

The Distance Learning Office – for any problems you may have accessing your online courses contact psimms@bergen.edu in Room C-329 (201-612-5581); Smarthinking Tutorial Service On Line at: <http://www.bergen.edu/current-students/tutoring/online-tutoring-with-smarthinkingcom>. The The Online Writing Lab (OWL) On Line at: www.bergen.edu/owl, The Office of Specialized Services (for Students with Disabilities) www.bergen.edu/oss, The Sidney Silverman Library – Reference Desk Room L-226 201-447-7436

Special Note on the Tutoring Center

The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. The website of the Learning Assistance Center is located at www.bergen.edu/tutoring . We strongly recommend that you make use of those services as you progress through the semester. You can also make appointments for tutoring online located at <http://www.bergen.edu/current-students/tutoring/tutoring-center>. Click on the link for the "Tutoring Appointment System."

Important College Policies

See the [2014-2015 BCC Catalog](#) for Withdrawal from Classes and Refunds, Grading, Course Grade Appeal Policy, and Academic Integrity and Plagiarism: www.bergen.edu/catalogs.

Also check Class Attendance Policy, Acceptable Use of Information Technology Resources, Clubs, Code of Student Conduct, Alcohol and Drug Policy, Family Education Rights and Privacy Act, Sexual Harassment Policy, Campus Assault Victim's Bill of Rights, Smoking Policy, and Traffic Regulations.

RESOURCES:

Ojugo, Clement. Practical Food and Beverage Cost Control, 2nd Ed. Delmar Cengage Learning, Clifton Park, NJ 2010

Keiser, James, DeMicco, Frederick J., Cobanoglu, Cihan, with Grimes, Robert N. analyzing and controlling foodservice costs, 5th ed. Pearson/Prentice Hall, Upper Saddle River, NJ 2008