



COURSE OUTLINE : HRM 117

D Credit – Degree Applicable

COURSE ID 001510

Cyclical Review: July 2020

COURSE DISCIPLINE : HRM

COURSE NUMBER : 117

COURSE TITLE (FULL) : Food, Beverage, and Labor Cost Control

COURSE TITLE (SHORT) : Food/Beverage/Labor Costs

CALIFORNIA STATE UNIVERSITY SYSTEM C-ID : HOSP 120 – Hospitality Cost Control

CATALOG DESCRIPTION

HRM 117 is an analysis of menu planning procedures: inventories, costs, profit and loss sheets, menu work sheets, and weight and measures in quality recipes. Students learn to prepare weekly, monthly, and annual reports and determine food cost per meal, labor cost per meal, operational and total cost per meal.

Total Lecture Units: 2.00

Total Laboratory Units: 1.00

Total Course Units: 3.00

Total Lecture Hours: 36.00

Total Laboratory Hours: 54.00

Total Laboratory Hours To Be Arranged: 0.00

Total Contact Hours: 90.00

Total Out-of-Class Hours: 72.00

Prerequisite: None.



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ENTRY STANDARDS

	Subject	Number	Title	Description	Include
1				perform basic arithmetic operations of addition, subtraction, multiplication, and division of whole numbers;	Yes
2				convert between percents, decimals and fractions;	Yes
3				use algebra to solve applied problems	Yes

EXIT STANDARDS

- 1 Define key terms and concepts in food, beverage and labor cost control;
- 2 identify working definitions for the terms COST and SALES;
- 3 describe the food and beverage cost control process;
- 4 define the basics of cost, volume, and profit analysis;
- 5 identify specific techniques in determining food costs;
- 6 describe monitoring tools in foodservice operations.

STUDENT LEARNING OUTCOMES

- 1 Apply various inventory and purchasing cost control functions to food service operations.
- 2 Determine proper proportions, amounts, and costs for formulas and recipes.
- 3 Conduct yield and cost comparison tests on fabricated foods for a make or buy analysis.

COURSE CONTENT WITH INSTRUCTIONAL HOURS

	Description	Lecture	Lab	Total Hours
1	Revenue and Expenses <ul style="list-style-type: none"> • Profit and Loss Statements • Budgets 	4	0	4
2	Sales Forecasts <ul style="list-style-type: none"> • Sales Histories • Sales Variances 	3	0	3
3	Food Cost Management <ul style="list-style-type: none"> • Cost of Sales • Cost of Sales Formulas 	3	0	3
4	Beverage Cost Management <ul style="list-style-type: none"> • Factors Affecting Beverage Costs • Computing Costs of Beverages Sold 	3	0	3



5	Food and Beverage Production Process <ul style="list-style-type: none"> • Inventory Control • Managing Food and Beverage Production 	3	0	3
6	Food and Beverage Pricing <ul style="list-style-type: none"> • Utilizing the Cost of Sales Formula • Reducing the Cost of Sales Percentage 	3	0	3
7	Cost of Labor <ul style="list-style-type: none"> • Labor Expense in the Hospitality Industry • Evaluating Labor Productivity • Measuring Current Labor Productivity 	3	0	3
8	Other expenses <ul style="list-style-type: none"> • Controllable and Non-controllable Other Expenses • Fixed, Variable, and Mixed Other Expenses 	2	0	2
9	Income Statement Results <ul style="list-style-type: none"> • Introduction to Financial Analysis • Uniform System of Accounts 	2	0	2
10	Profit Planning <ul style="list-style-type: none"> • Financial Analysis and Profit Planning • Menu Analysis 	2	0	2
11	Maintaining and Improving the Revenue Control System <ul style="list-style-type: none"> • Cost/Volume/Profit Analysis 	2	0	2
12	Technology to Enhance Control Systems <ul style="list-style-type: none"> • Management spreadsheets using popular software programs 	2	0	2
13	Management Control Forms	2	0	2
14	Formulas for Managing Operations <ul style="list-style-type: none"> • External Threats to Revenue Security • Internal Threats to Revenue Security 	2	0	2



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15	Laboratory	0	54	54
	<ul style="list-style-type: none"> • Realistic, Industry-specific Scenarios • Monitoring Food and Beverage Product Costs Through the Use of Real Time Forms • Developing the Income (Profit and Loss) Statements for Various Types of Hospitality Enterprises • Budget Development and Critical Analysis 			
				90

OUT OF CLASS ASSIGNMENTS

- 1 Research project, e. g. students must interview food service and restaurant industry professionals to compare cost control concepts learned in lecture to what is practiced in industry.

METHODS OF EVALUATION

- 1 Midterm examination
- 2 Lab exercises
- 3 Final examination

METHODS OF INSTRUCTION

- Lecture
- Laboratory
- Studio
- Discussion
- Multimedia
- Tutorial
- Independent Study
- Collaboratory Learning
- Demonstration
- Field Activities (Trips)
- Guest Speakers
- Presentations

TEXTBOOKS

Title	Type	Publisher	Edition	Medium	Author	ISBN	Date
Food and Beverage Cost Control	Required	John Wiley and Sons	7	print	Dopson, Lea	9781119524991	2020