

Course Description**HFT1454 | Food and Beverage Cost Controls | 3.00 credits**

Covers the principles and procedures involved in an effective food and beverage control system, including standards determination, the operation budget, income and cost control, menu pricing, and computer applications.

Course Competencies:

Competency 1: Defining cost and sales and providing examples of the following types of costs: fixed, directly variable, semi-variable, controllable, non-controllable, unit, total, prime, historical, and planned by:

1. Describe the significance of cost-to-sales relationships and identify several cost-to-sales ratios
2. Calculating cost percentages and sales price, describing ways to maximize profits and determining forecasts based on sales history
3. Identifying food portion control procedures and completing an inventory and reconciliation

Competency 2: The student will demonstrate knowledge of food and beverage purchasing and control procedures used in the food service industry by:

1. Describe the steps involved in preparing an operating budget
2. Describing beverage purchasing, receiving, storing, issuing, and inventory control systems
3. Describing the quality and quantity standards for perishable and nonperishable foods
4. Comparing and contrasting the periodic order method and the perpetual inventory method for purchasing nonperishable foods and determining order quantities
5. Explaining how revenues are forecasted in beverage setting

Competency 3: Identify and analyze foundations of menu management and beverage cost control by:

1. Discuss basic menu planning principles and resources and determine menu prices utilizing proper cost controls and appropriate technology to create menu item descriptions following established truth-in-menu guidelines
2. Applying nutrition principles to menu development and planning various menus
3. Discussing the importance of product mix, check the average and their impact on profit contribution
4. Developing a menu layout for a food service operation and discussing food availability and Seasonal Menus

Competency 4: The student will demonstrate an understanding of monitoring food service operations and labor cost control by:

1. Defining employee compensation and listing the principal types common in food and beverage operations and how they vary from different food service operations
2. Explain the difference between direct and indirect compensation and describe the determinants of labor cost contracts
3. Calculate labor productivity ratios and explain how these ratios may be utilized to manage labor costs effectively
4. Explaining how Management Information Systems (MIS), including Point-of-Sale (POS), inventory management, and labor management systems, supports management's effort to meet or exceed profit goals

Learning Outcomes:

- Communicate effectively using listening, speaking, reading, and writing skills
- Use quantitative analytical skills to evaluate and process numerical data
- Solve problems using critical and creative thinking and scientific reasoning
- Formulate strategies to locate, evaluate, and apply information
- Create strategies that can be used to fulfill personal, civic, and social responsibilities
- Use computer and emerging technologies effectively
- Demonstrate an appreciation for aesthetics and creative activities