

Hotel/Restaurant Cost Control

Course Outcome Summary

Course Information

Organization	Madison Area Technical College
Developers	Jack Hart
Development Date	10/23/2000
Revised Date	5/6/2005
Course Number	10-109-134
Instructional Level	Associate Degree
Potential Hours of Instruction	54
Total Credits	3

Description

Presents concepts and techniques of cost control in the hospitality industry. Students select and apply methods, procedures and systems to control costs, and analyze the application, theory and concepts. Students forecast and prepare budgets and income statements, and complete a break-even analysis.

Target Population

Students interested in Lodging, Food Service, Tourism Management, and Culinary careers.

Types of Instruction

Instruction Type	Contact Hours	Credits
Classroom Presentation	54	3

Textbooks

Paul Dittmer and Gerald Griffin. *Principles of Food, Beverage, and Labor Cost Control*.

Learner Supplies

Function Calculator. **Manufacturer:** ---.

Prerequisites

Business Math 102-102

Exit Learning Outcomes

Core Abilities

- A. Critical thinking
- B. Ethics
- C. Mathematics
- D. Science and Technology

Competencies

A. Summarize the relationships between sales, variable cost, fixed cost, and profit

Linked Core Abilities

Critical thinking

Mathematics

Competence will be demonstrated:

A.1. on a written exam

Criteria - Performance will be satisfactory when:

A.1. you summarize Cost Control Terms

A.2. you distinguish between various types of costs

A.3. you examine the significance of cost-to-sales relationships

A.4. you identify several cost-to-sales ratios

A.5. you perform various calculations using Cost Control formulas

A.6. you prepare an operating budget

B. Analyze food cost control

Linked Core Abilities

Critical thinking

Ethics

Mathematics

Science and Technology

Competence will be demonstrated:

B.1. on a written exam

Criteria - Performance will be satisfactory when:

B.1. you summarize food cost control quality standards for purchasing food

B.2. you summarize food cost control quality standards for receiving of food

B.3. you summarize food cost control quality standards for storing of food

B.4. you summarize food cost control quality standards for issuing of food

B.5. you summarize food cost control quality standards for production of food

B.6. you summarize food cost control quality standards for sales of food

B.7. you summarize food cost control quantity standards for purchasing food

B.8. you summarize food cost control quantity standards for receiving of food

B.9. you summarize food cost control quantity standards for storing of food

B.10. you summarize food cost control quantity standards for issuing of food

B.11. you summarize food cost control quantity standards for production of food

B.12. you summarize food cost control quantity standards for sales of food

B.13. you summarize food cost control pricing standards for purchasing food

B.14. you summarize food cost control pricing standards for receiving of food

B.15. you summarize food cost control pricing standards for storing of food

B.16. you summarize food cost control pricing standards for issuing of food

B.17. you summarize food cost control pricing standards for production of food

B.18. you summarize food cost control pricing standards for sales of food

C. Analyze beverage cost control

Linked Core Abilities

Critical thinking

Ethics

Mathematics

Science and Technology

Competence will be demonstrated:

C.1. on a written exam

Criteria - Performance will be satisfactory when:

- C.1. you summarize food cost control quality standards for purchasing beverage
- C.2. you summarize food cost control quality standards for receiving of beverage
- C.3. you summarize food cost control quality standards for storing of beverage
- C.4. you summarize food cost control quality standards for issuing of beverage
- C.5. you summarize food cost control quality standards for production of beverage
- C.6. you summarize food cost control quality standards for sales of beverage
- C.7. you summarize food cost control quantity standards for purchasing of beverage
- C.8. you summarize food cost control quantity standards for receiving of beverage
- C.9. you summarize food cost control quantity standards for storing of beverage
- C.10. you summarize food cost control quantity standards for issuing of beverage
- C.11. you summarize food cost control quantity standards for production of beverage
- C.12. you summarize food cost control quantity standards for sales of beverage
- C.13. you summarize food cost control pricing standards for purchasing beverage
- C.14. you summarize food cost control pricing standards for receiving of beverage
- C.15. you summarize food cost control pricing standards for storing of beverage
- C.16. you summarize food cost control pricing standards for issuing of beverage
- C.17. you summarize food cost control pricing standards for production of beverage
- C.18. you summarize food cost control pricing standards for sales of beverage

D. Analyze labor cost control

Linked Core Abilities

Critical thinking

Ethics

Mathematics

Science and Technology

Competence will be demonstrated:

D.1. on a written exam

Criteria - Performance will be satisfactory when:

- D.1. you evaluate relevant labor cost considerations
- D.2. you establish performance standards for labor