COST CONTROL
HSP 2050

Class Hours: 3.0  Credit Hours: 3.0
Laboratory Hours: 0.0  Revised: Spring 07

NOTE: This course is not designed for transfer credit.

Catalog Course Description:

This course is intended to provide the student with the methodologies and tools to control food, beverage, labor and other costs within a hospitality business. This course regularly uses basic mathematics.

Entry Level Standards:

Must be able to read, write, speak and reason at the college level.

Prerequisite:

HSP 1200

Textbook(s) and Other Course Materials:


I. Week/Unit/Topic Basis:

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
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<tbody>
<tr>
<td>1</td>
<td>Cost and Sales Concepts</td>
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<tr>
<td>2</td>
<td>The Control Process</td>
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<tr>
<td>3</td>
<td>Cost/Volume/Profit Relationships</td>
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<tr>
<td>4</td>
<td>Food Purchasing Control; Food Receiving Control; Food Storing and Issue Control</td>
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</tbody>
</table>
| 5    | Food Production Control I: Portions  
|      | Food Production Control II: Quantities |
| 6    | Monitoring Food Service Operations I: Monthly Inventory and Monthly Food Cost; Monitoring Food Serve Operations II: Daily Food Cost |
| 7    | Monitoring Food Service Operations III: Actual versus Standard Food Cost |
| 8    | Controlling Food Sales |
| 9    | Beverage Purchasing Control; Beverage Receiving, Storing, and Issuing Control |
II. Course Objectives*:

A. Exhibit an adequate knowledge of costs and sales relationships. I, V, VI, VII, VIII

B. Demonstrate a complete and thorough understanding of the selection process for hospitality products. I, II, V, VI, VII, VIII

C. Demonstrate a complete and thorough understanding of the management control process for hospitality products. I, II, V, VI, VII, VIII

D. Understand the relationship between cost, volume and profit. I, II, V, VII

E. Demonstrate the ability to analyze specific tracking documents and determine courses of action to correct or continue specific cost control results. I, II, IV, V, VII

*Roman numerals after course objectives reference goals of the Hospitality program.

III. Instructional Processes*:

Students will:

1. Utilize purchasing and receiving business forms and the functions they represent. *Active Learning Strategy, Communication Outcome, Mathematics Outcome*

2. Work as groups to determine correct portions and quantities of food products to attain a saleable price on a food service menu. *Active Learning Strategy, Communications Outcome, Technological Literacy Outcome*

3. Strengthen analytical skills by solving cost control problems for supplied data and scenarios. *Mathematics Outcome, Technological Literacy Outcome*

4. Develop standardized food and beverage recipes specifically for portion cost control. *Active Learning Strategy, Communication Outcome, Technological Literacy Outcome*

5. Evaluate hospitality establishment work schedules to determine the estimated cost of labor for comparison to the generated sales from labor. *Active Learning Strategy, Technological Literacy Outcome, Mathematics Outcome*

6. Work as groups to determine labor performance standards for various types of hospitality establishments. *Active Learning Strategy, Technological Literacy Outcome*

*Strategies and outcomes listed after instructional processes reference TBR’s goals for strengthening
general education knowledge and skills, connecting coursework to experiences beyond the classroom, and encouraging students to take active and responsible roles in the educational process.

IV. Expectations for Student Performance*:

Upon successful completion of this course, the student should be able to:

1. Identify procurement and selection procedures for the hospitality industry. A, D
2. Identify hospitality cost variations, and design effective and efficient solutions. A, B, C, E
3. Utilize the various personnel scheduling techniques inherent to the hospitality industry. A, B, C
4. Know the proper portion control and portion quantity evaluation techniques and apply them to realistic situations. A, C, D, E
5. Establish effective cost control monitoring programs for food, beverage and labor within the hospitality industry. A, C, D, E
6. Write and adjust personnel schedules for efficiency and effectiveness for numerous and various hospitality establishments. A, C, E
7. Track hospitality products from receiving to consumption. B, C, E
8. Utilize the Butcher’s yield test for meats and recipes. C, E
9. Evaluate the cost of labor versus its effect on service. A, B, C, E
10. Utilize men engineering to accomplish an efficient and effective menu. A, E
11. Perform a month-ending inventory for a food service establishment. A, B, D, E
12. Perform a daily food cost analysis for a restaurant. A, B, D, E

*Letters after performance expectations reference the course objectives listed above.

V. Evaluation:

A. Testing Procedures: 45% of grade

Students are evaluated primarily on the basis of tests. A minimum of three exams must be given counting 45% of the final semester grade.

B. Laboratory Expectations:

N/A

C. Field Work: 45% of grade

Students will be responsible for all Excel homework assignments and a minimum of two recipe evaluations as well as written income statement problems and analyses. These assignments will count 45% of the final semester grade.
D. Other Evaluation Methods: 10% of grade

Class participation, group work, and homework will also comprise the final grade for the course. Each instructor must provide full details the first week of class via a syllabus supplement. This portion of the final semester grade will count 10%.

E. Grading Scale:

- 92 – 100  A
- 89 – 91  B+
- 82 – 88  B
- 79 – 81  C+
- 72 – 78  C
- 65 – 71  D
- Below 65  F

VI. Policies:

A. Attendance Policy:

Pellissippi State Technical Community College expects students to attend all scheduled instructional activities. As a minimum, students in all courses must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. [NOTE: No differentiation is noted for excused/unexcused absences. These will be treated as an absence.]

B. Academic Dishonesty:

Plagiarism, cheating, and other forms of academic dishonesty are prohibited. Students guilty of academic misconduct, either directly or indirectly through participation or assistance, are immediately responsible to the instructor of the class. In addition to other possible disciplinary sanctions which may be imposed through the regular Pellissippi State procedures as a result of academic misconduct, the instructor has the authority to assign an F or a zero for the exercise or examination or to assign an F in the course.

C. Accommodations for disabilities:

If you need accommodations because of a disability, if you have emergency medical information to share, or if you need special arrangements in case the building must be evacuated, please inform the instructor immediately. Please see the instructor privately after class or in his/her office. Students must present a current accommodation plan from a staff member in Services for Students with Disabilities (SSWD) in order to receive accommodations in this course. Services for Students with Disabilities may be contacted by going to Goins 127 or 131 or by phone: 694-6751(Voice/TTY) or 539-7153.

D. Other Policies

Computer Usage Guidelines:
College-owned or -operated computing resources are provided for use by students of Pellissippi State. All students are responsible for the usage of Pellissippi State’s computing resources in an effective, efficient, ethical and lawful manner.