

**PELLISSIPPI STATE COMMUNITY COLLEGE  
MASTER SYLLABUS**

**PURCHASING & COST CONTROL  
HSP 2075**

**Class Hours: 4.0**

**Credit Hours: 4.0**

**Laboratory Hours: 0.0**

**Revised: Fall 2015**

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. Hospitality purchasing principles are also explored. This course regularly uses basic mathematics.

**Entry Level Standards:**

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

**Prerequisites:**

HSP 2300

**Textbook(s) and Other Course Materials:**

- Dittmer, Paul R. and Griffin, Gerald G. Principles of Food, Beverage, and Labor Cost Controls, 9<sup>th</sup> Edition, by John Wiley and Sons, New York, 2009. ISBN: 978-0-471-78347-3
- Feinstein, Andrew and Stefanelli, John M. Purchasing: Selection and Procurement for the Hospitality Industry. 8th ed., John Wiley and Sons, New York. **2012**. ISBN : 978-0-470-29046-0

**I. Week/Unit/Topic Basis:**

<b>Week</b>	<b>Chapter(s)</b>	<b>Topic</b>
<b>Dittmer Text</b>		
1	1	Cost and Sales Concepts
2	2	The Control Process
3	3	Cost/Volume/Profit Relationships
<b>Steffanelli Text</b>		
4	1, 3, 4, 5	The concept of selection and procurement; Distribution Systems; Forces affecting the distribution systems; An overview of the purchasing function
5	6, 7, 8	The organization of purchasing; The buyer's relations with

		company personnel; The purchase specification, an overall view
6	9, 10, 11	The optimal amount; The optimal price; The optimal payment policy
7	17, 18, 19, 20	Fresh produce; Processed produce and other grocery items; Dairy products; Eggs
8	21, 22, 23	Poultry; Fish; Meat
9	24, 25, 26, 27	Alcoholic and nonalcoholic beverages; Nonfood expense items; Services; Furniture, fixtures and equipment
10	6, 7	Food Production Control I: Portions; Food Production Control II: Quantities
11	8, 9, 10	Monitoring Food Service Operations I: Monthly Inventory and Monthly Food Cost; Monitoring Food Serve Operations II: Daily Food Cost; Monitoring Food Service Operations III: Actual versus Standard Food Cost
12	11, 12, 13, 14	Menu Analysis, Controlling Food Sales; Beverage Purchasing Control; Beverage Receiving, Storing, and Issuing Control
13	15, 16	Beverage Production Control; Monitoring Beverage Operations
14	18, 19, 20, 21	Labor Cost Considerations; Establishing Performance Standards; Training Staff; Monitoring Performance and Taking Corrective Action
15	→	FINAL EXAM

## II. Course Goals\*:

The course will:

- A. Guide students to attain an adequate knowledge of costs and sales relationships. (I, II, III, IV, V, VI)
- B. Expand student knowledge to have a complete and thorough understanding of the selection process for hospitality products. (I, II, III, IV, V, VI)
- C. Guide students toward a complete and thorough understanding of the management control process for hospitality products. (I, II, III, IV, V, VI)
- D. Expand student understanding of the relationship between cost, volume and profit. (I, II, V, VII)
- E. Enhance professionally accepted methods to analyze specific tracking documents and determine courses of action to correct or continue specific cost control results. (I, II, IV, V)
- F. Extend student knowledge of hospitality product description and uses. (I, III, IV, V, VI)

- G. Expand student knowledge to establish a complete understanding of the selection process for hospitality products (I, II, III, V, VI, VII)
- H. Expand student knowledge for a complete and thorough understanding of the procurement process for hospitality products (I, II, III, V, VI, VII)
- I. Enhance effective use of professionally accepted methods to analyze specific purchasing documents and explain the events leading up to their preparation, as well as the events that occur after these documents are executed. (I, II, III, IV, V, VII)

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

### **III. Expected Student Learning Outcomes\*:**

- 1. The student will be able to:
  - 1. Identify procurement and selection procedures for the hospitality industry. (A, B, C, D, I)
  - 2. Identify hospitality cost variations, and design effective and efficient solutions. (A, B, C, E, I)
  - 3. Utilize the various personnel scheduling techniques inherent to the hospitality industry. (A, B, C, E, I)
  - 4. Know the proper portion control and portion quantity evaluation techniques and apply them to realistic situations. (A, C, D, E, F, G, H, I)
  - 5. Utilize the Butcher's yield test for meats and recipes. (C, E, I)
  - 6. Evaluate the cost of labor versus its effect on service. (A, B, C, E, I)
  - 7. Utilize menu engineering to accomplish an efficient and effective menu. (A, C, E, I)
  - 8. Perform a daily food cost analysis for a restaurant. (A, D, E)
  - 9. Perform analysis on food cost by use of the cooking loss procedure for costing (C, D, E)

\* Capital letters after Expected Student Learning Outcomes reference the course goals listed above.

### **IV. Evaluation:**

#### A. Testing Procedures: 80% of grade

Students are evaluated primarily on the basis of tests. A minimum of three exams must be given.

#### B. Laboratory Expectations:

N/A

#### C. Field Work: 10% 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.

#### 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.

E. Grading Scale:

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

**V. Policies:**

A. Attendance Policy:

Pellissippi State expects students to attend all scheduled instructional activities. As a minimum, students in all courses (excluding distance learning courses) must be present for at least 75 percent of their scheduled class and laboratory meetings in order to receive credit for the course. Individual departments/programs/disciplines, with the approval of the vice president of Academic Affairs, may have requirements that are more stringent. In very specific circumstances, an appeal of the policy may be addressed to the head of the department in which the course was taken. If further action is warranted, the appeal may be addressed to the vice president of Academic Affairs.

B. Academic Dishonesty:

Academic misconduct committed either directly or indirectly by an individual or group is subject to disciplinary action. Prohibited activities include but are not limited to the following practices:

- Cheating, including but not limited to unauthorized assistance from material, people, or devices when taking a test, quiz, or examination; writing papers or reports; solving problems; or completing academic assignments.
- Plagiarism, including but not limited to paraphrasing, summarizing, or directly quoting published or unpublished work of another person, including online or computerized services, without proper documentation of the original source.
- Purchasing or otherwise obtaining prewritten essays, research papers, or materials prepared by another person or agency that sells term papers or other academic materials to be presented as one's own work.
- Taking an exam for another student.
- Providing others with information and/or answers regarding exams, quizzes, homework or other classroom assignments unless explicitly authorized by the instructor.
- Any of the above occurring within the Web or distance learning environment.

Please see the Pellissippi State Policies and Procedures Manual, Policy 04:02:00 Academic/Classroom Conduct and Disciplinary Sanctions for the complete policy.

C. Accommodations for disabilities:

Students that need accommodations because of a disability, have emergency medical information to share, or need special arrangements in case the building must be evacuated should inform the instructor immediately, privately after class or in her or his office. Students must present a current accommodation plan from a staff member in Disability Services (DS) in order to receive accommodations in this course. Disability Services may be contacted by sending email to [disabilityservices@pstcc.edu](mailto:disabilityservices@pstcc.edu), or by visiting Alexander 130. More

information is available at <http://www.pstcc.edu/sswd/>.

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.