

## COURSE OUTLINE

David Krull  
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DEPARTMENT:	Professional Technical Education
CURRICULUM:	BAS/Hospitality Management
COURSE TITLE:	Cost Controls
COURSE NUMBER:	HMG 401
TYPE OF COURSE:	Lecture
COURSE LENGTH:	1 quarter
CREDIT HOURS:	5
LECTURE HOURS:	55
LAB HOURS:	0
CLASS SIZE:	30
PREREQUISITES:	Students must be enrolled as BAS students in the Hospitality Management Program or approved by instructor.
COURSE DESCRIPTION:	This course is designed to provide the basics of cost control management in the hospitality industry by using standard cost control ratios to track labor and other expenses.

## STUDENT LEARNING OUTCOMES ADDRESSED:

- 1. Communication**
  - Read and listen actively to learn and communicate.
  - Speak and write effectively for academic and career purposes.
- 2. Computation**
  - Use arithmetic and other basic mathematical operations as required by program of study
  - Apply quantitative skills for academic and career purposes.
- 3. Human Relations**
  - Use social interactive skills to work in groups effectively.
  - Have knowledge of the diverse cultures represented in our multicultural society.
- 4. Critical Thinking & Problem-Solving**

- Think critically in evaluating information, solving problems and making decisions.
- 5. **Technology**
  - Select and use appropriate technological tools for academic and career tasks.
- 6. **Personal Responsibility**
  - Uphold the highest standard of academic honesty and integrity.
  - Respect the rights of others in the classroom, online and in all other school activities.
  - Attend class regularly, complete assignments on time and effectively participate in classroom and online discussions, group work and other class-related projects and activities.
  - Abide by appropriate safety rules in laboratories, shops and classrooms.
- 7. **Information Literacy**
  - Independently access, evaluate and select information from a variety of appropriate sources.
  - Have knowledge about legal and ethical issues related to the use of information.
  - Use information effectively and ethically for a specific purpose.

#### PROGRAM OUTCOMES:

1. Read and analyze financial statements and budgets.
2. Demonstrate specific hospitality industry accounting skills.
3. Describe a hospitality business philosophy.
4. Utilize computer technology.
5. Demonstrate a competency in understanding and executing human resource; policy and practices consistent with organization objectives and third party regulatory entities.
6. Demonstrate knowledge in personal skills as it pertains to the hospitality industry including professional business etiquette and ethics.
7. Apply basic principles of management and leadership.
8. Recognize diversity of cultural influences and values.
9. Manage and implement daily operations of a hospitality enterprise.
10. Understand and apply basic principles of business law and ethics.

#### GENERAL COURSE OBJECTIVES:

After successfully completing this course the student will be able to:

1. Understand the tactical importance of food, beverage and labor cost controls.
2. Understand the role of budget standards in planning and control and apply cost-volume-profit analysis to food and beverage operations.
3. Identify and explain methods for estimating allowable food and beverage costs based on forecasted sales levels.
4. Recognize the importance of the menu as both a control tool and marketing tool.
5. Contrast subjective and objective menu pricing methods and incorporate profit requirements in menu prices.
6. Compute key figures pertaining to cost control such as food and beverage cost, as well as break-even analysis.

7. Apply principles and procedures important in controlling the purchasing and receiving processes and recognize the need to incorporate quality requirements in purchasing and receiving activities.
8. Forecast production needs based on sales history records and time series analysis.
9. Describe the role of analysis, corrective action, and evaluation in the control process.
10. Identify factors that affect work performance and examine the labor control process from the manager's perspective.
11. Recognize how analysis, corrective action, and evaluation are used in the labor control process to reconcile staffing and budgeting concerns.
12. Be able to run a menu analysis on a restaurant and engineer the menu sufficiently to increase overall gross profit.