



COURSE OUTLINE: KAP402 - CUL. COST CONTROL

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Approved: Sherri Smith, Chair, Natural Environment, Business, Design and Culinary

Course Code: Title	KAP402: CULINARY COST CONTROL
Program Number: Name	
Department:	CULINARY/HOSPITALITY
Academic Year:	2022-2023
Course Description:	Whether you manage or own a restaurant, operate a catering business or embrace the food truck craze, there are fundamental management skills that apply to all foodservice operations. This essential course introduces students to management principles and the theoretical applications of food, beverage and labour cost controls. Students will examine various aspects used within the industry to evaluate, monitor and maintain appropriate control policies and procedures through the various functioning centres of purchasing, receiving, storing and issuing. Additionally, students will develop standard recipes and requisitions, practice menu engineering, examine break-even analysis and perform yield tests, cost/sale and inventory calculations.
Total Credits:	5
Hours/Week:	5
Total Hours:	60
Prerequisites:	KAP202
Corequisites:	There are no co-requisites for this course.
Substitutes:	FDS165
Essential Employability Skills (EES) addressed in this course:	<p>EES 1 Communicate clearly, concisely and correctly in the written, spoken, and visual form that fulfills the purpose and meets the needs of the audience.</p> <p>EES 2 Respond to written, spoken, or visual messages in a manner that ensures effective communication.</p> <p>EES 3 Execute mathematical operations accurately.</p> <p>EES 4 Apply a systematic approach to solve problems.</p> <p>EES 5 Use a variety of thinking skills to anticipate and solve problems.</p> <p>EES 6 Locate, select, organize, and document information using appropriate technology and information systems.</p> <p>EES 7 Analyze, evaluate, and apply relevant information from a variety of sources.</p> <p>EES 8 Show respect for the diverse opinions, values, belief systems, and contributions of others.</p> <p>EES 9 Interact with others in groups or teams that contribute to effective working relationships and the achievement of goals.</p> <p>EES 10 Manage the use of time and other resources to complete projects.</p> <p>EES 11 Take responsibility for ones own actions, decisions, and consequences.</p>



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Course Evaluation: Passing Grade: 50%, D
 A minimum program GPA of 2.0 or higher where program specific standards exist is required for graduation.

Books and Required Resources: Principles of Food, Beverage & Labour Cost Controls by Dittmer
 Publisher: Wiley Edition: 2nd Canadian
 ISBN: 9781118798171

Course Outcome 1	Learning Objectives for Course Outcome 1
1. Demonstrate an understanding of cost and sale concepts.	1.1 Define and give examples of costs. 1.2 Calculate sales to determine monthly, weekly and daily food and labour costs. 1.3 Discuss cost to sale relationships and perform cost to sale ratio calculations.
Course Outcome 2	Learning Objectives for Course Outcome 2
2. Discuss the importance of standards within the food and beverage operation.	2.1 Examine the control process in the food and beverage operation. 2.2 Define the term standard and its purpose in a food and beverage cost control system. 2.3 Discuss variance to determine when corrective action is necessary. 2.4 Explain why cost benefit analysis is important when making control decisions.
Course Outcome 3	Learning Objectives for Course Outcome 3
3. Perform trade related calculations, develop a budget and cost volume profit analysis.	3.1 Explain the importance of standard purchasing specifications and standard recipes. 3.2 Calculate yield, production loss, cost per servable weight and cost factor. 3.3 Practice recipe costing, calculate standard portion cost and determine quantities to purchase. 3.4 Prepare a budget and calculate a break-even and cost volume profit analysis. 3.5 Demonstrate principles of revenue control
Course Outcome 4	Learning Objectives for Course Outcome 4
4. Calculate selling prices and menu engineering worksheets.	4.1 Identify variables that impact a food and beverage operation as related to menu pricing. 4.2 Identify and apply several methods for pricing menu items. 4.3 Discuss the importance of menu engineering, use a menu engineering worksheet and provide an analysis for menu items.
Course Outcome 5	Learning Objectives for Course Outcome 5
5. Explain the importance of effective purchasing, receiving and storage.	5.1 Identify practices that can be implemented for effective procurement and receiving systems. 5.2 Describe how to maintain inventory quality. 5.3 Calculate inventory valuation using various methods. 5.4 Calculate cost of food issued and determine cost of goods sold.

	5.5 Calculate inventory turnover and explain its use as a management tool. 5.6 Practice forecasting production requirements. 5.7 Describe determining factors for purchasing equipment.
Course Outcome 6	Learning Objectives for Course Outcome 6
6. Define labour cost control and recognize the importance of scheduling staff and managing productivity.	6.1 Review employee compensation, identify and explain determinants of labour cost. 6.2 Define and explain the purpose of labour cost control. 6.3 Explain the significance of establishing performance standards and standard procedures. 6.4 Identify techniques of measuring labour productivity. 6.5 Prepare a staff schedule based on forecasting information.
Course Outcome 7	Learning Objectives for Course Outcome 7
7. Prepare a professional development plan.	7.1 Research job opportunities for various food industries such as hotels, restaurants and institutions. 7.2 Identify professional development opportunities in the hospitality industry 7.3 Develop a resume and cover letter. 7.4 Develop skills suitable to a job interview. 7.5 Create a job portfolio.
Course Outcome 8	Learning Objectives for Course Outcome 8
8. Explain human resource management practices and examine various leadership styles.	8.1 Identify the Employment Standards Act for Ontario 8.2 Describe the requirements for job description, task analysis recruitment, hiring, orientation and progressive discipline and performance evaluations. 8.3 Describe techniques for coaching and mentorship. 8.4 Describe basic management principles, processes and styles. 8.5 Define the difference between management and leadership. 8.6 Compare types of leadership.

Evaluation Process and Grading System:

Evaluation Type	Evaluation Weight
Exam 1	20%
Exam 2	20%
Exam 3	20%
Exam 4	20%
Projects/Assignments	20%

Date:

June 30, 2022

Addendum:

Please refer to the course outline addendum on the Learning Management System for further information.

