



## COURSE OUTLINE: CUL151 - CUL COST CONTROL

Prepared: Sarah Birkenhauer, Peter Graf, Donna Hilsinger

Approved: Lori Crosson - Dean

<b>Course Code: Title</b>	CUL151: CULINARY COST CONTROL
<b>Program Number: Name</b>	1071: CULINARY SKILLS 2078: CULINARY MANAGEMENT
<b>Department:</b>	CULINARY/HOSPITALITY
<b>Academic Year:</b>	2025-2026
<b>Course Description:</b>	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.
<b>Total Credits:</b>	3
<b>Hours/Week:</b>	3
<b>Total Hours:</b>	42
<b>Prerequisites:</b>	CUL102
<b>Corequisites:</b>	There are no co-requisites for this course.
<b>Substitutes:</b>	FDS165
<b>This course is a pre-requisite for:</b>	CUL203
<b>Vocational Learning Outcomes (VLO's) addressed in this course:</b>	<b>1071 - CULINARY SKILLS</b> VLO 4 ensure the safe operation of the kitchen and all aspects of food preparation to promote healthy work spaces and the responsible, efficient use of resources. VLO 6 apply fundamental business principles and recognized industry costing and control practices to food service operations to promote a fiscally responsible operation VLO 7 apply basic knowledge of sustainability, ethical and local food sourcing, and food security to food preparation and kitchen management, recognizing the potential impacts on food production, consumer choice and operations within the food service industry. VLO 10 develop strategies for continuous personal and professional learning to ensure currency with and responsiveness to emerging culinary techniques, regulations, and practices in the food service industry.
<b>Please refer to program web page for a complete listing of program outcomes where applicable.</b>	<b>2078 - CULINARY MANAGEMENT</b>



	<p>VLO 4 ensure the safe operation of the kitchen and all aspects of food preparation to promote healthy work spaces, responsible kitchen management and efficient use of resources.</p> <p>VLO 6 apply business principles and recognized industry costing and control practices to food service operations to manage and promote a fiscally responsible operation.</p> <p>VLO 7 apply knowledge of sustainability*, ethical and local food sourcing, and food security to food preparation and kitchen management, recognizing the potential impacts on food production, consumer choice and operations within the food service industry.</p> <p>VLO 10 develop strategies for continuous personal and professional learning to ensure currency with and responsiveness to emerging culinary techniques, regulations, and practices in the food service industry.</p> <p>VLO 12 contribute to the business management of a variety of food and beverage operations to foster an engaging work environment that reflects service excellence.</p>								
<b>Essential Employability Skills (EES) addressed in this course:</b>	<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 10 Manage the use of time and other resources to complete projects.</p>								
<b>Course Evaluation:</b>	<p>Passing Grade: 50%, D</p> <p>A minimum program GPA of 2.0 or higher where program specific standards exist is required for graduation.</p>								
<b>Books and Required Resources:</b>	<p>Principles of Food, Beverage &amp; Labour Cost Controls by Dittmer          Publisher: Wiley Edition: 2nd Canadian          ISBN: 9781118798171</p>								
<b>Course Outcomes and Learning Objectives:</b>	<table border="1"> <thead> <tr> <th>Course Outcome 1</th> <th>Learning Objectives for Course Outcome 1</th> </tr> </thead> <tbody> <tr> <td>1. Demonstrate an understanding of cost and sale concepts.</td> <td>           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.         </td> </tr> <tr> <th>Course Outcome 2</th> <th>Learning Objectives for Course Outcome 2</th> </tr> <tr> <td>2. Discuss the importance of standards within the food and beverage operation.</td> <td>           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         </td> </tr> </tbody> </table>	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
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.
<b>Course Outcome 3</b>	<b>Learning Objectives for Course Outcome 3</b>
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.
<b>Course Outcome 4</b>	<b>Learning Objectives for Course Outcome 4</b>
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.
<b>Course Outcome 5</b>	<b>Learning Objectives for Course Outcome 5</b>
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 Identify sustainable local opportunities for purchasing foods that are indigenous to the area. 5.3 Describe how to maintain inventory quality. 5.4 Calculate inventory valuation using various methods. 5.5 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.
<b>Course Outcome 6</b>	<b>Learning Objectives for Course Outcome 6</b>
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.

**Evaluation Process and Grading System:**

<b>Evaluation Type</b>	<b>Evaluation Weight</b>
Assignments	20%
In Class Assignments	5%
Quizzes	15%
Test 1	20%
Test 2	20%

	Test 3	20%
--	--------	-----

**Date:** July 8, 2025

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