



**I. COURSE DESCRIPTION:**

This course will provide the students with the opportunity to further develop their managerial knowledge and skills. The students will gain an understanding of how to control costs in food and beverage operations. The focus will be on food and beverage, labour and revenue control. In today's economic climate of financial cutbacks, this course will provide the students with a concrete understanding of the importance of cost reduction while improving the quality of products and service to ensure the overall success of the hospitality industry.

Students will be able to continue to apply their knowledge and skills in the advanced operation of the Gallery restaurant.

**II. LEARNING OUTCOMES AND ELEMENTS OF THE PERFORMANCE:**

Upon successful completion of this course, the student will demonstrate the ability to:

**1. Develop Cost Control Understanding**Potential Elements of the Performance:

- List and define the purpose of cost control
- Why restaurants succeed
- Explain managements role in cost controls
- Explain depreciation
- Identify the various types of costs

**2. Overview of Cost Control**Potential Elements of the Performance:

- Establish standards and explain the importance of standard recipes
- Develop standards
- Calculating food cost
- Causes of loss
- Operating budget
- Make or buy analysis
- Explain the role of analysis, corrective action and evaluation in the control process
- Apply accounting/financial knowledge and skills including cost control techniques, to the operation of a hospitality enterprise

**3. Controlling Costs and Improving revenue through Technology**Potential Elements of the Performance:

- List what drives new technology
- Understand the supply chain
- Explain the technological force and its effect on the channel of distribution
- Sales increase and revenue control applications
- The future of technology

**4. Cost-Volume-Profit Relationships**Potential Elements of the Performance:

- Components of sales
- Break-even point
- Changing the break-even points
- Analyze point of sales reports

**5. Controls in Food Purchasing, Receiving, Storage and Issuing**Potential Elements of the Performance:

- List the procurement functions
- Methods of “how much product is needed”
- Convert metric to imperial & vice versa
- List controls for receiving
- Explain advantages & goals of proper storage & issuing
- Apply Inventory valuation
- List Inventory Turnover ratios
- Explain Issuing

**6. Define roles in Controls of Food Production**Potential Elements of the Performance:

- Explain need for production schedules
- Cooking loss tests and calculations
- Evaluate food cost

**7. Understand Beverage Controls**Potential Elements of the Performance:

- Define beverage standards and controls
- Types of bars
- Monitoring beverage production
- Differentiate Between WELLS and CALL brands
- Wine service

**8. Understand Controls and Costs in Labour**Potential Elements of the Performance:

- List the types of labour
- Budgeting for labour overtime vs. part time vs. outsourcing
- Understand the overview of labour costs including but not limited to: organizational charts, task analysis, establishing standards, job descriptions, training, motivation, discipline, food cost vs. labour cost

**9. List Controls for other Expenses**Potential Elements of the Performance:

- List other expenses in the business operation

**10. Understand Forecasts in Sales**Potential Elements of the Performance:

- Apply data used for forecasting
- List the steps of forecasting
- Avoid theft and guest pilferage

**11. Maximize Sales**Potential Elements of the Performance:

- Understand profit-loss sheet
- Know your clientele
- Know how to improve sales volume
- List how to empower your staff

**III. TOPICS:**

Note these topics sometimes overlap several areas of skill development & are not necessarily intended to be explored in isolated learning units or in the order below.

1. Overview of food and beverage operations
2. Control functions within the food and beverage sector
3. Determining food and beverage standards
4. Technology within the hospitality industry
5. Operating budget and cost-volume-profit analysis
6. Using menus as a marketing tool
7. Purchasing and receiving controls
8. Storing and issuing controls
9. Production and serving controls
10. Calculating actual food and beverage cost
11. Labour cost control
12. Assorted math and accounting activities
13. Control analysis, corrective action and evaluation
14. Revenue control
15. Preventing theft of revenue

**IV. REQUIRED RESOURCES/TEXTS/MATERIALS:**

Hospitality Cost Control (A Practical Approach) Allen B. Asch  
Calculator

**V. EVALUATION PROCESS/GRADING SYSTEM:**

Class Assignments	20 %
Quizzes	10 %
Classroom attendance, participation and professionalism	10%
Test # 1	20 %
Test # 2	20 %
Test # 3	20 %

The following semester grades will be assigned to students in postsecondary courses:

<u>Grade</u>	<u>Definition</u>	<u>Grade Point Equivalent</u>
A+	90 – 100%	4.00
A	80 – 89%	3.00
B	70 - 79%	2.00
C	60 - 69%	1.00
D	50 – 59%	0.00
F (Fail)	49% and below	
CR (Credit)	Credit for diploma requirements has been awarded.	
S	Satisfactory achievement in field /clinical placement or non-graded subject area.	
U	Unsatisfactory achievement in field/clinical placement or non-graded subject area.	
X	A temporary grade limited to situations with extenuating circumstances giving a student additional time to complete the requirements for a course.	
NR	Grade not reported to Registrar's office.	
W	Student has withdrawn from the course without academic penalty.	

**VI. SPECIAL NOTES****Dress Code:**

All students are required to wear their uniforms while in the Hospitality and Tourism Institute, both in and out of the classroom.

**Without proper uniform, classroom access will be denied**

**Attendance:**

Sault College is committed to student success. There is a direct correlation between academic performance and class attendance; therefore, for the benefit of all its constituents, all students are encouraged to attend all of their scheduled learning and evaluation sessions. This implies arriving on time and remaining for the duration of the scheduled session.

**Assignments:**

Since one of our goals is to assist students in the development of proper business habits, assignments will be treated as reports one would provide to an employer, i.e. in a timely and businesslike manner. Therefore, assignments will be due at the beginning of class and will be 100% complete. All work is to be word processed, properly formatted, assembled and stapled prior to handing in. No extension will be given unless a valid reason is provided and agreed to by the professor in advance.

**Testing Absence:**

If a student is unable to write a test for medical reasons on the date assigned, the following procedure is required:

- In the event of an emergency on the day of the test, the student may require documentation to support the absence and must telephone the College to identify the absence. The college has a 24 hour electronic voice mail system (759-2554) Ext. 2588.
- The student shall provide the Professor with advance notice preferably in writing or e-mail of his/her need to miss the test with an explanation which is acceptable to the professor.
- The student may be required to document the absence at the discretion of the Professor.
- All decisions regarding whether tests shall be re-scheduled will be at the discretion of the Professor. In cases where the student has contacted the professor and where the reason is not classified as an emergency, i.e. slept in, forgot, etc., the highest achievable grade is a "C". In cases where the student has not contacted the professor, the student will receive a mark of "0" on that test.
- The student is responsible to make arrangements, immediately upon their return to the College with their course Professor in order to make-up the missed test.

**VII. COURSE OUTLINE ADDENDUM:**

1. Course Outline Amendments:  
The professor reserves the right to change the information contained in this course outline depending on the needs of the learner and the availability of resources.
2. Retention of Course Outlines:  
It is the responsibility of the student to retain all course outlines for possible future use in acquiring advanced standing at other postsecondary institutions.
3. Prior Learning Assessment:  
Students who wish to apply for advance credit transfer (advanced standing) should obtain an Application for Advance Credit from the program coordinator (or the course coordinator regarding a general education transfer request) or academic assistant. Students will be required to provide an unofficial transcript and course outline related to the course in question. Please refer to the Student Academic Calendar of Events for the deadline date by which application must be made for advance standing.

Credit for prior learning will also be given upon successful completion of a challenge exam or portfolio.

Substitute course information is available in the Registrar's office.

4. Accessibility Services:  
If you are a student with a disability (e.g. physical limitations, visual impairments, hearing impairments, or learning disabilities), you are encouraged to discuss required accommodations with your professor and/or the Accessibility Services office. Visit Room E1101 or call Extension 2703 so that support services can be arranged for you.
5. Communication:  
The College considers ***Desire2Learn (D2L)*** as the primary channel of communication for each course. Regularly checking this software platform is critical as it will keep you directly connected with faculty and current course information. Success in this course may be directly related to your willingness to take advantage of this Learning Management System (LMS) communication tool.

6. Plagiarism:  
Students should refer to the definition of “academic dishonesty” in *Student Code of Conduct*. Students who engage in academic dishonesty will receive an automatic failure for that submission and/or such other penalty, up to and including expulsion from the course/program, as may be decided by the professor/dean. In order to protect students from inadvertent plagiarism, to protect the copyright of the material referenced, and to credit the author of the material, it is the policy of the department to employ a documentation format for referencing source material.
  
7. Tuition Default:  
Students who have defaulted on the payment of tuition (tuition has not been paid in full, payments were not deferred or payment plan not honoured) as of the first week of March will be removed from placement and clinical activities due to liability issues. This may result in loss of mandatory hours or incomplete course work. Sault College will not be responsible for incomplete hours or outcomes that are not achieved or any other academic requirement not met as of the result of tuition default. Students are encouraged to communicate with Financial Services with regard to the status of their tuition prior to this deadline to ensure that their financial status does not interfere with academic progress.
  
8. Student Portal:  
The Sault College portal allows you to view all your student information in one place. **mysaultcollege** gives you personalized access to online resources seven days a week from your home or school computer. Single log-in access allows you to see your personal and financial information, timetable, grades, records of achievement, unofficial transcript, and outstanding obligations, in addition to announcements, news, academic calendar of events, class cancellations, your learning management system (LMS), and much more. Go to <https://my.saultcollege.ca>.
  
9. Electronic Devices in the Classroom:  
Students who wish to use electronic devices in the classroom will seek permission of the faculty member before proceeding to record instruction. With the exception of issues related to accommodations of disability, the decision to approve or refuse the request is the responsibility of the faculty member. Recorded classroom instruction will be used only for personal use and will not be used for any other purpose. Recorded classroom instruction will be destroyed at the end of the course. To ensure this, the student is required to return all copies of recorded material to the faculty member by the last day of class in the semester. Where the use of an electronic device has been approved, the student agrees that materials recorded are for his/her use only, are not for distribution, and are the sole property of the College.