

## HRM117 : Food, Beverage, And Labor Cost Control

### General Information

Author:	<ul style="list-style-type: none"><li>Andrew Feldman</li></ul>
Course Code (CB01) :	HRM117
Course Title (CB02) :	Food, Beverage, And Labor Cost Control
Department:	HRM
Proposal Start:	Summer 2025
TOP Code (CB03) :	(1306.30) Culinary Arts
CIP Code:	(12.0500) Cooking and Related Culinary Arts, General.
SAM Code (CB09) :	Clearly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000619671
Curriculum Committee Approval Date:	09/11/2024
Board of Trustees Approval Date:	11/19/2024
Last Cyclical Review Date:	09/11/2024
Course Description and Course Note:	HRM 117 is an analysis of menu planning procedures: Inventories, costs, profit and loss sheets, menu work sheets, and weight and measures in quality recipes. Students learn to prepare weekly, monthly, and annual reports and determine food cost per meal, labor cost per meal, operational and total cost per meal.
Justification:	Mandatory Revision
Academic Career:	<ul style="list-style-type: none"><li>Credit</li></ul>
Mode of Delivery:	No value
Author:	<ul style="list-style-type: none"><li>Andrew Feldman</li></ul>
Course Family:	No value

### Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"><li>Cullnary Art/Food Technology (Food service, meat cutting, baking, waiter/waitressing, bartending)</li></ul>
Alternate Discipline:	No value
Alternate Discipline:	No value

## Course Development

### Basic Skill Status (CB08)

Course is not a basic skills course.

Allow Students to Gain Credit by Exam/Challenge

### Course Special Class Status (CB13)

Course is not a special class.

### Pre-Collegiate Level (CB21)

Not applicable.

### Grading Basis

- Grade with Pass / No-Pass Option

### Course Support Course Status (CB26)

Course is not a support course

## General Education and C-ID

### General Education Status (CB25)

Not Applicable

### Transferability

Transferable to CSU only

### Transferability Status

Approved

C-ID	Area	Status	Approval Date	Comparable Course
HOSP (Management)	Hospitality Management	Approved	02/16/2021	HOSP 120 - Hospitality Cost Control

## Units and Hours

### Summary

Minimum Credit Units (CB07)	3
Maximum Credit Units (CB06)	3
Total Course In-Class (Contact) Hours	90
Total Course Out-of-Class Hours	72
Total Student Learning Hours	162

### Credit / Non-Credit Options

#### Course Type (CB04)

Credit - Degree Applicable

#### Noncredit Course Category (CB22)

Credit Course.

#### Noncredit Special Characteristics

No Value

#### Course Classification Code (CB11)

Credit Course.

Variable Credit Course

#### Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience Education Status (CB10)

## Weekly Student Hours

## Course Student Hours

	<b>In Class</b>	<b>Out of Class</b>	<b>Course Duration (Weeks)</b>	18
Lecture Hours	2	4	<b>Hours per unit divisor</b>	54
Laboratory Hours	3	0	<b>Course In-Class (Contact) Hours</b>	
Studio Hours	0	0	Lecture	36
			Laboratory	54
			Studio	0
			<b>Total</b>	90
			<b>Course Out-of-Class Hours</b>	
			Lecture	72
			Laboratory	0
			Studio	0
			<b>Total</b>	72

### Time Commitment Notes for Students

No value

### Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

### Pre-requisites, Co-requisites, Anti-requisites and Advisories

No Value

### Entry Standards

Entry Standards	Description
Perform basic arithmetic operations of addition, subtraction, multiplication, and division of whole numbers.	No Value
Convert between percents, decimals and fractions.	No Value

Use algebra to solve applied problems.

No Value

## Course Limitations

Cross Listed or Equivalent Course

Description

No value

No value

## Specifications

### Methods of Instruction

Methods of Instruction

Lecture

Methods of Instruction

Laboratory

Methods of Instruction

Discussion

Methods of Instruction

Field Activities (Trips)

Methods of Instruction

Guest Speakers

### Out of Class Assignments

- Research project, (e.g. students must interview food service and restaurant industry professionals to compare cost control concepts learned in lecture to what is practiced in industry)

### Methods of Evaluation

### Rationale

Exam/Quiz/Test

Midterm examination

Other

Lab exercises

Exam/Quiz/Test

Final examination

### Textbook Rationale

No Value

**Textbooks**

Author	Title	Publisher	Date	ISBN
Dopson, Lea	Food and Beverage Cost Control	John Wiley and Sons	2020	978-1-119-57221-3

**Other Instructional Materials (i.e. OER, handouts)**

No Value

**Materials Fee**

No value

**Learning Outcomes and Objectives****Course Objectives**

Define key terms and concepts in food, beverage and labor cost control.

Identify working definitions for the terms COST and SALES.

Describe the food and beverage cost control process.

Define the basics of cost, volume, and profit analysis.

Identify specific techniques in determining food costs.

Describe monitoring tools in food service operations.

**SLOs**

Apply various inventory and purchasing cost control functions to food service operations.

Expected Outcome Performance: 70.0

ILOs  
Core ILOs

Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas.

*HRM*  
Restaurant Management -  
Certificate

Organize beverage services for various types of events.

create banquet event orders.

plan dining room services for various event types.

*HRM*  
Restaurant Management - A.S.  
Degree Major

create banquet event orders.

organize beverage services for various types of events.

plan dining room services for various event types.

**Determine proper proportions, amounts, and costs for formulas and recipes.**

Expected Outcome Performance: 70.0

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plan dining room services for various event types.

**Conduct yield and cost comparison tests on fabricated foods for a make or buy analysis.**

Expected Outcome Performance: 70.0

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Core ILOs

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**Additional SLO Information**

**Does this proposal include revisions that might improve student attainment of course learning outcomes?**

No

**Is this proposal submitted in response to learning outcomes assessment data?**

No

**If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.**

No Value

## SLO Evidence

No Value

## Course Content

### Lecture Content

#### Revenue and Expenses (4 hours)

- Profit and Loss Statements
- Budgets

#### Sales Forecasts (3 hours)

- Sales Histories
- Sales Variances

#### Food Cost Management (3 hours)

- Cost of Sales
- Cost of Sales Formulas

#### Beverage Cost Management (3 hours)

- Factors Affecting Beverage
- Costs Computing Costs of Beverages Sold

#### Food and Beverage Production Process (3 hours)

- Inventory Control
- Managing Food and Beverage Production

#### Food and Beverage Pricing (3 hours)

- Utilizing the Cost of Sales Formula
- Reducing the Cost of Sales Percentage

#### Cost of Labor (3 hours)

- Labor Expense in the Hospitality Industry
- Evaluating Labor Productivity
- Measuring Current Labor Productivity

#### Other expenses (2 hours)

- Controllable and Non-controllable Other Expenses
- Fixed, Variable, and Mixed Other Expenses

#### Income Statement Results (2 hours)

- Introduction to Financial Analysis
- Uniform System of Accounts

#### Profit Planning (2 hours)

- Financial Analysis and Profit Planning
- Menu Analysis

#### Maintaining and Improving the Revenue Control System (2 hours)

- Cost/Volume/Profit Analysis

#### Technology to Enhance Control Systems (2 hours)

- Management spreadsheets using popular software programs

#### Management Control Forms (2 hours)

#### Formulas for Managing Operations (2 hours)

- External Threats to Revenue Security
- Internal Threats to Revenue Security

**Total hours: 36**

### Laboratory/Studio Content

**Laboratory (54 hours)**

- Realistic, Industry-specific Scenarios
- Monitoring Food and Beverage Product Costs Through the Use of Real Time Forms
- Developing the Income (Profit and Loss) Statements for Various Types of Hospitality Enterprises
- Budget Development and Critical Analysis

**Total hours: 54**

## Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

### GCC Major Requirements

No Value

### GCC General Education Graduation Requirements

No Value

### Repeatability

Not Repeatable

### Justification (if repeatable was chosen above)

No Value

## Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liaison?

No Value

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

**Will any additional resources be needed for this course? (Click all that apply)**

- No

**If additional resources are needed, add a brief description and cost in the box provided.**

No Value