



# COURSE OUTLINE

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**Course Name:** Cost Controls

**Department Head/Coordinator:** Michael Tittel

**Effective Date:** September 2014

<b>School or Centre:</b>		<b>Department:</b>	
School of Hospitality and Business		Hospitality Management Diploma	
<b>Course History:</b>		<b>Year of Study:</b>	
Revised Course		2nd Year Post-secondary	
<b>Name of Replacing Course (if applicable):</b>	HOSP 2117	<b>Course Number:</b>	HOSP 2820
		<b>Number of Credits:</b>	3.0

**Course Pre-requisites (if applicable):**

**Course Co-requisites (if applicable):**

**PLAR (Prior Learning Assessment & Recognition)**

No  Yes (details below):

To learn more about the PLAR pathways for this course review the Hospitality Management Diploma Program Content Guide.

**Course Description:**

This course provides students an opportunity to explore the internal controls and information systems used in food and beverage operations. They develop techniques for effective purchasing, receiving and production control, sales control, food and beverage cost calculation and the use of the sales mix. Emphasis is placed upon interpretation of data for effective and profitable decision-making using various tools such as Breakeven Analysis, Menu Engineering and Cost/Margin.

**Note to instructors:** An instructional strategy is an approach that an instructor uses to achieve the learning outcomes (e.g., lecture, case study, video, group work).

### **Instructional Strategies:**

Lectures, group discussions, case studies and simulations

### **Course Learning Outcomes:**

Successful students will be able to:

1. Distinguish between cost control and cost reduction
2. Calculate, plot and interpret the Cost Margin method of menu sales analysis
3. Use strategies to optimize the sales of individual menu items through pricing, placement and menu design
4. Use effective inventory procedures
5. Use effective purchasing, receiving and storing procedures for cost controls
6. Use a sales analysis process and describe benefits related to forecasting
7. Use the seven types of scheduling techniques appropriately
8. Evaluate worker productivity from a quantitative and qualitative perspective
9. Apply cost control principles to alcoholic beverages
10. Use techniques to lessen liquor fraud and appropriate cost control measures to detect or eliminate their occurrence
11. Calculate standard food, beverage, labour and operating costs and compare them to actual costs
12. Forecast food and beverage sales and compare them to actual sales
13. Apply ethical decision making and sustainability principles to cost controls

### **Program Learning Outcomes:**

Upon successful completion of the Hospitality Management Diploma, students will be able to:

1. Communicate effectively as hospitality professionals.
2. Demonstrate leadership competencies in the hospitality sector.
3. Evaluate financial information and financial implications related to business decisions to support the goals of a hospitality enterprise.
4. Act in an ethical manner and practice within the legal framework of the industry.
5. Provide responsible and professional food and beverage services.
6. Supervise front-of-the house and back-of-the house hotel and restaurant operations.
7. Manage basic human relations issues within a hospitality setting.
8. Prepare the basis for a marketing plan and communication strategy.
9. Analyze emerging hospitality industry trends and innovations.
10. Describe the role and scope of the tourism industry, the stakeholders, the five sectors of the industry and their economic impact.
11. Employ sustainability decision-making and practices in their work as hospitality professionals.
12. Apply the theoretical principles and practices of guest and customer services in a hospitality setting.
13. Apply critical thinking and problem solving techniques to make sound management decisions and recommendations.

**Evaluation/Grading System** *(Click on drop down box arrows to see list of options)*

Grading System	Specify if 'Other':	Specify Passing Grade:
Letter Grades		D (50%)

**Components and Weighting of the Assessment/Evaluation Plan:** *(Click on drop down box arrows to see list of options)*

Type	Percentage	Evaluation Plan (provide a brief explanation for each component especially if value exceeds 35%):
Participation	10	
Assignments	35	Includes assignments and short quizzes
Midterm Exam	25	
Final Exam	30	
<b>Total</b>		<b>100</b>

**Learning Environment/Type** *(Select all that are used within the course)*

Instruction Type	Hours Per Instruction Type	Comments
L - Classroom	40	
B - Lab (Computer, Chemistry...)	5	
<b>Enter Total Hours</b>	<b>45</b>	

**Resource Material(s):**

Resources are items in addition to tuition that the student is responsible for purchasing. Course resource information will be supplied by the department/instructor.

**Course Topics and Sequence Covered:**

1. Cost control and cost reduction.
2. Cost Margin method of menu sales analysis.
3. Sales optimization of individual menu items.
4. Inventory control.
5. Purchasing, receiving, storage and issuing for adequate cost controls.
6. Sales analysis and forecasting.
7. Scheduling techniques.
8. Labour costs and productivity.
9. Cost control in alcoholic beverage sales.
10. Methods of liquor control.
11. Inventory of brands, types of beer, wine, spirits, liqueur.
12. Liquor fraud detection.
13. Standard food, beverage, labour and operating costs analysis.
14. Food and beverage sales forecasting.

## **VCC Education and Education Support Policies**

There are a number of **Education** and **Education Support** policies that govern your educational experience at VCC, please familiarize yourself with them.

The policies are located on the VCC web site at:

<http://www.vcc.ca/about-vcc/policies/index.cfm>

To find out how this course transfers, visit the BC Transfer Guide at [www.bctransferguide.ca](http://www.bctransferguide.ca).

### **FOR COMMITTEE USE ONLY**

<b>Date Approved by Education Council:</b>		<b>Date Approved by VCC Board (if applicable):</b>	
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