# **HOSP M120: HOSPITALITY COST CONTROL**

### Originator

cdouglass

#### Co-Contributor(s)

#### Name(s)

Baca, Josepha (jbaca)

#### College

Moorpark College

### Discipline (CB01A)

**HOSP - Hospitality Management** 

#### **Course Number (CB01B)**

M120

#### **Course Title (CB02)**

**Hospitality Cost Control** 

#### **Banner/Short Title**

**Hospitality Cost Control** 

#### **Credit Type**

Credit

#### **Start Term**

Spring 2020

#### **Catalog Course Description**

Provides an overview of the analysis and management of food, beverage, labor and other costs within a hospitality operation. Emphasizes problem solving and application of cost control techniques to maximize profits while managing expenses. Focuses on establishing standards, cost-volume-profit analysis, forecasting, purchasing and storage controls, menu costing and pricing, theft prevention and labor control.

### Taxonomy of Programs (TOP) Code (CB03)

1307.00

### **Course Credit Status (CB04)**

D (Credit - Degree Applicable)

### Course Transfer Status (CB05) (select one only)

B (Transferable to CSU only)

#### **Course Basic Skills Status (CB08)**

N - The Course is Not a Basic Skills Course

#### SAM Priority Code (CB09)

C - Clearly Occupational

### **Course Cooperative Work Experience Education Status (CB10)**

N - Is Not Part of a Cooperative Work Experience Education Program

#### **Course Classification Status (CB11)**

Y - Credit Course

### **Educational Assistance Class Instruction (Approved Special Class) (CB13)**

N - The Course is Not an Approved Special Class

### **Course Prior to Transfer Level (CB21)**

Y - Not Applicable

### **Course Noncredit Category (CB22)**

Y - Credit Course

### **Funding Agency Category (CB23)**

Y - Not Applicable (Funding Not Used)

### **Course Program Status (CB24)**

1 - Program Applicable

### **General Education Status (CB25)**

Y - Not Applicable

#### **Support Course Status (CB26)**

N - Course is not a support course

#### Field trips

Will not be required

### **Grading method**

Letter Graded

#### Alternate grading methods

Student Option- Letter/Pass Pass/No Pass Grading

### Does this course require an instructional materials fee?

No

### **Repeatable for Credit**

No

### Is this course part of a family?

No

### **Units and Hours**

### **Carnegie Unit Override**

No

### In-Class

Lecture

Minimum Contact/In-Class Lecture Hours

52.5

**Maximum Contact/In-Class Lecture Hours** 

52.5

**Activity** 

### Laboratory

### **Total in-Class**

**Total in-Class** 

**Total Minimum Contact/In-Class Hours** 

52.5

**Total Maximum Contact/In-Class Hours** 

52.5

### **Outside-of-Class**

Internship/Cooperative Work Experience

Paid

105

Unpaid

### **Total Outside-of-Class**

Total Outside-of-Class Minimum Outside-of-Class Hours 105 Maximum Outside-of-Class Hours

## **Total Student Learning**

Total Student Learning
Total Minimum Student Learning Hours
157.5
Total Maximum Student Learning Hours
157.5

Minimum Units (CB07)

3

**Maximum Units (CB06)** 

3

#### **Advisories on Recommended Preparation**

ENGL M02 - Introduction to College Writing

### **Student Learning Outcomes (CSLOs)**

	Upon satisfactory completion of the course, students will be able to:
1	identify and explain the basic financial concepts and practices of the hospitality industry.
2	develop a budget that addresses food, beverage, labor and other costs within a hospitality operation.

### **Course Objectives**

	Upon satisfactory completion of the course, students will be able to:
1	outline the process necessary to manage and make informed business decisions within a hospitality organization.
2	identify systems applicable to purchasing, ordering, receiving, storing, and issuing.
3	describe systems applicable to production.
4	describe systems applicable to sales of food and beverage.
5	identify systems applicable to staffing food and beverage positions.

### **Course Content**

### **Lecture/Course Content**

### 10% - Hospitality operations and the control process

- Labor
- Menu
- Purchasing and receiving
- Storing and issuing
- Production and serving
- Revenue

### 12% - Calculating food and beverage costs

- Cost of sales
- Computing costs of food sold
- Computing costs of beverage sold
- Utilizing the cost of sales formula

- Reducing the cost of sales percentage
- Theft prevention

#### 8% - Revenue control

- Revenue security
- Internal and external threats to revenue security
- Developing the revenue security system

#### 7% - Control analysis

- Evaluation
- Corrective action

### 13% - Purchasing and receiving controls

- Forecasting food sales
- Forecasting beverage sales
- Standardized recipes
- Purchasing food
- Purchasing beverages

#### 8% - Menu as a control tool

- Importance of standardized recipes

#### 13% - Cost-volume-profit analysis

- Financial analysis and profit planning
- Menu analysis
- Impact of cost-volume-profit analysis
- Developing and monitoring the budget

#### 12% - Food and beverage (F & B) standards

- Storing and issuing control
- Production and serving control

### 8% - Labor cost control

- Labor expense
- Evaluating labor productivity
- Maintaining a productive workforce
- Managing payroll costs
- Reducing labor-related costs

### 9% - Operating budgets

- Understanding the income statement
- Analyzing profit and loss
- Importance of budgeting

#### **Laboratory or Activity Content**

NA

### Methods of Evaluation

Which of these methods will students use to demonstrate proficiency in the subject matter of this course? (Check all that apply):

Problem solving exercises Skills demonstrations Written expression

Methods of Evaluation may include, but are not limited to, the following typical classroom assessment techniques/required assignments (check as many as are deemed appropriate):

Classroom Discussion Computational homework Essay exams Objective exams Problem-solving exams Participation Quizzes Reports/Papers/Journals

Skills demonstrations

## **Instructional Methodology**

#### Specify the methods of instruction that may be employed in this course

Audio-visual presentations Computer-aided presentations Class discussions Case studies
Distance Education
Group discussions
Instructor-guided interpretation and analysis
Instructor-guided use of technology
Lecture

#### Describe specific examples of the methods the instructor will use:

The instructor will use PowerPoint presentations, problem solving exercises, and demonstrations to explain the concepts of the course.

### **Representative Course Assignments**

#### **Writing Assignments**

- 1. Written research papers on topics relating to systems applicable to sales of food and beverage.
- 2. Written report using Internet research on processes necessary to manage and make informed business decisions within a hospitality organization.
- 3. Written comparative analysis of hospitality systems used in production.

#### **Critical Thinking Assignments**

- 1. Study of food and beverage standards.
- 2. Analysis of operating budgets as related to food and beverage.
- 3. Examination of cost-volume-profit analysis.

#### **Reading Assignments**

- 1. Read and discuss relevant media and periodical articles relating to developments in the hospitality industry, such as learning about new technology that automatically tracks bar inventory using RFID sensors in bottle spouts.
- 2. Read industry case studies and present possible solutions for problems addressed, such as proposing solutions for better cash management practices within a hospitality operation.

#### **Skills Demonstrations**

- 1. Problem solving assignment prescribing solutions for real world management dilemmas, such as preparing a balanced budget for a hospitality operation.
- 2. Case study responses for handling employee issues, such as unexplained cash variances.
- 3. Role-playing assignments to learn how to handle guest complaints, such as credit card variances and double charges.

### **Outside Assignments**

### **Representative Outside Assignments**

- 1. Participation in hotel cost control simulations.
- 2. Cooperative group project on analysis of staffing for food and beverage positions.
- 3. Assigned writings on identifying systems applicable to purchasing, ordering, receiving, storing, and issuing.

### Articulation

#### **C-ID Descriptor Number**

**HOSP 120** 

#### Status

Approved

#### **Equivalent Courses at 4 year institutions**

University	Course ID	Course Title	Units
CSU Long Beach	HM 277	Cost Control in Hospitality Management	3
Cal Poly Pomona	HRT 2760	Food, Beverage, and Labor Cost Control	3

#### **Comparable Courses within the VCCCD**

HM R123 - Hospitality and Cost Control

### **Equivalent Courses at other CCCs**

College	Course ID	Course Title	Units
Cypress College	HRC 231 C	Cost Control in Hospitality	3
Napa Valley College	HOSP 121	Hospitality Cost Control	3
Cuesta College	HOSP 270	Hospitality Cost Control	3

### **District General Education**

- A. Natural Sciences
- **B. Social and Behavioral Sciences**
- C. Humanities
- D. Language and Rationality
- E. Health and Physical Education/Kinesiology
- F. Ethnic Studies/Gender Studies

Course is CSU transferable

Yes

**CSU Baccalaureate List effective term:** 

**FALL 2018** 

**CSU GE-Breadth** 

**Area A: English Language Communication and Critical Thinking** 

**Area B: Scientific Inquiry and Quantitative Reasoning** 

**Area C: Arts and Humanities** 

Area D: Social Sciences

**Area E: Lifelong Learning and Self-Development** 

**CSU Graduation Requirement in U.S. History, Constitution and American Ideals:** 

**IGETC** 

**Area 1: English Communication** 

**Area 2A: Mathematical Concepts & Quantitative Reasoning** 

**Area 3: Arts and Humanities** 

Area 4: Social and Behavioral Sciences

**Area 5: Physical and Biological Sciences** 

**Area 6: Languages Other than English (LOTE)** 

### **Textbooks and Lab Manuals**

**Resource Type** 

Textbook

#### Description

Dopson, Lea, and David Hayes. Food and Beverage Cost Control. 7th ed. Wiley, 2019.

#### **Resource Type**

Textbook

#### Description

Lynch, Francis T. The Book of Yields: Accuracy in Food Costing and Purchasing. 8th ed. Wiley, 2010.

#### **Resource Type**

Textbook

#### Description

Ninemeier, Jack D. *Planning and Control for Food and Beverage Operations*. 9th ed. Educational Institute of the American Hotel and Motel Association, 2019.

### **Library Resources**

#### Assignments requiring library resources

Research and readings from the Library's print and online resources for creation of food and beverage plan for a major hotel chain.

#### **Sufficient Library Resources exist**

Yes

### **Example of Assignments Requiring Library Resources**

Research how to create a food and beverage plan for a hotel.

#### **Distance Education Addendum**

### **Definitions**

#### **Distance Education Modalities**

Hybrid (51–99% online) Hybrid (1–50% online) 100% Online

### **Faculty Certifications**

Faculty assigned to teach Hybrid or Fully Online sections of this course will receive training in how to satisfy the Federal and state regulations governing regular effective/substantive contact for distance education. The training will include common elements in the district-supported learning management system (LMS), online teaching methods, regular effective/substantive contact, and best practices.

Yes

Faculty assigned to teach Hybrid or Fully Online sections of this course will meet with the EAC Alternate Media Specialist to ensure that the course content meets the required Federal and state accessibility standards for access by students with disabilities. Common areas for discussion include accessibility of PDF files, images, captioning of videos, Power Point presentations, math and scientific notation, and ensuring the use of style mark-up in Word documents.

Yes

### **Regular Effective/Substantive Contact**

### Hybrid (1%-50% online) Modality:

Method of Instruction	Document typical activities or assignments for each method of instruction	
Asynchronous Dialog (e.g., discussion board)	Instructor will post a problem that might be faced by a manager in the industry. Instructor will then invite the students to comment on how they would solve the problem.  Instructor may also require students to be present on-line for a certain number of hours per week and have a dialogue with one another; for example, a student may post a question about solving a problem and other students will try to answer his/her question.	

E-mail	Instructor will email students with announcements about the course or an upcoming event. Students in turn may email the instructor with their questions or concerns. Depending on the situation, the students may also email their assignments or projects directly to the instructor, instead of posting it on the class web page.
Face to Face (by student request; cannot be required)	Students will have the option to meet the instructor in his/her office on campus in a classroom to work on problem solving exercises in the presence of the instructor to get one-on-one help from the instructor. Also, the students may want to meet the instructor to have a face-to-face discussion about an issue of concern.
Other DE (e.g., recorded lectures)	Instructor may record the lectures and post them for students to view within a specified time frame to be ready for the accompanying problem solving assignments.  Students will upload their assignments to the course webpage to be graded by the instructor.
Synchronous Dialog (e.g., online chat)	Instructor may be available on a certain day or days of the week within a certain time frame to help students and answer their questions via an online chat. This would be the equivalent of on-line office hours. Instructor may also require students to be present on-line during certain hours of the week and have a dialogue with one another; for example, a student may post a question about solving a problem and other students will try to answer his/her question. This would be a live discussion session.
Telephone	Instructor may provide a phone number to the students where they can leave a voicemail and expect a call back within 24 hours.
Video Conferencing	Instructor may be available on a certain day or days of the week within a certain time frame to help students and answer their questions via live video conferencing. This would be the equivalent of on-line office hours. Also, the instructor may choose to present a lecture to the students via video conferencing.

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100% online Modality:	
Method of Instruction	Document typical activities or assignments for each method of instruction
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## **Examinations**

**Hybrid (1%-50% online) Modality** On campus

### Hybrid (51%-99% online) Modality

On campus

### **Primary Minimum Qualification**

RESTAURANT MANAGEMENT

## **Review and Approval Dates**

### **Department Chair**

10/29/2019

Dean

10/29/2019

### **Technical Review**

11/07/2019

### **Curriculum Committee**

11/19/2019

DTRW-I

MM/DD/YYYY

#### **Curriculum Committee**

MM/DD/YYYY

**Board** 

MM/DD/YYYY

CCCCO

12/04/2019

### **Control Number**

CCC000590981

### DOE/accreditation approval date

MM/DD/YYYY