

# C-ID Descriptor

## Hospitality Cost Control

### Descriptor Details

- **Descriptor Title:** Hospitality Cost Control
- **C-ID Number:** 120
- **Units:** 3.0
- **Hours:** 0000
- **Date of Last Revision:** 12/19/2023 09:33:00 AM PST

### General Description

Analyzing and managing: food, beverage, labor and other costs within a hospitality operation. Emphasis on problem solving, applying cost control techniques to maximize profits while managing expenses. Topics include: establishing standards, cost-volume-profit-analysis, forecasting, purchasing and storage controls, menu costing and pricing, theft prevention and labor control.

### Prerequisites

No information provided

### Corequisites

No information provided

### Advisories

Financial Accounting (C-ID ACCT 110)

### Content

- Hospitality Operations
- Control Process

- Food and Beverage (F & B) Standards
- Operating Budgets
- Cost Volume - Profit Analysis
- Menu as a Control Tool
- Purchasing and Receiving Controls
- Storing and Issuing Controls
- Production and Serving Controls
- Calculating F & B Costs
- Control Analysis, evaluation and corrective action
- Revenue Control
- Theft Prevention
- Labor Cost Control

### **Lab Activities**

No information provided

### **Objectives**

*At the conclusion of this course, the student should be able to:*

Provide the knowledge and skills necessary to manage and make informed business decisions within a hospitality organization. Emphasis on controls and control systems applicable to purchasing, ordering, receiving, storing, issuing, production, and sales of food and beverage, as well as staffing in these areas.

### **Evaluation Methods**

Quizzes, exams, projects, written assignments, portfolio

### **Textbooks**

*Planning and Control for a Food and Beverage Operation, Ninemeier*

*The Book of Yields, Lynch*

*Principles of Food, Beverage and Labor Cost Controls*, Dittmer and Keefe

*Food and Beverage Cost Controls*, Dopson