

DIET-1580: COST CONTROL PROCEDURES

Cuyahoga Community College

Viewing: DIET-1580 : Cost Control Procedures

Board of Trustees:

2018-03-22

Academic Term:

Fall 2022

Subject Code

DIET - Dietetic Technology

Course Number:

1580

Title:

Cost Control Procedures

Catalog Description:

Study of basic food cost control procedures, financial statements and budget preparation as they relate to nutrition services.

Credit Hour(s):

1

Lecture Hour(s):

1

Lab Hour(s):

0

Other Hour(s):

0

Requisites

Prerequisite and Corequisite

Completion of MATH-0955 Beginning Algebra; or co-enrollment in a co-requisite pairing of MATH-0940 Essential Skills for Contemporary Mathematics and MATH-1240 Contemporary Mathematics; or qualified math placement.

Outcomes

Course Outcome(s):

Explain quality management requirements of food and nutrition services.

Objective(s):

1. Explain the uses of income statements and the information they provide to foodservice managers.
2. Prepare budgets using standard practices.

Course Outcome(s):

Discuss applied management principles related to the delivery of food and nutrition programs and services.

Objective(s):

1. Compare costs and standards in making purchasing decisions.
2. Monitor and control food costs using established methods.
3. Calculate the cost of sales after determining opening and closing inventories and product purchases.

Course Outcome(s):

Demonstrate performance of supervisory functions for the production and service of food that meets cost parameters.

Objective(s):

1. Prepare and interpret relevant financial statements and budgets.
 2. Apply basic accounting principles and concepts to the foodservice business.
 3. Use computer technology to determine standard recipe costs, daily food costs, and monthly costs of items.
 4. Prepare budgets using standard practices.
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Methods of Evaluation:

1. Quizzes
2. Examinations
3. Student assignments

Course Content Outline:

1. Controlling food costs
 - a. Food purchases
 - b. Receiving food
 - c. Food storage
 - d. Food production
 - e. Food inventory
 - f. Food sales
 2. Controlling labor costs
 3. Basic accounting practices/documents
 - a. Income statement
 - b. Balance sheet
 4. Financial planning: food service budgets
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Resources

The National Restaurant Association. *Management First: Cost Control*. 2. Chicago: National Restaurant Association, The Education Foundation, 2013.

Holt, Mary. *Food for 50*. 13. Pearson/Prentice Hall, 2010.

June Payne-Palacio and Monica Theis. *Foodservice Management Principles and Practices*. 13th. Pearson, Boston, 2016.
