



SAN IGNACIO  
UNIVERSITY

<b>Date</b>		<b>Credits</b>	<b>3 Credits</b>
<b>Course Title</b>	<b>Food and Beverage Cost Control</b>	<b>Course Number</b>	<b>FS 30210</b>
<b>Pre-requisite (s)</b>	<b>None</b>	<b>Co-requisite (s)</b>	<b>None</b>
<b>Hours</b>	<b>45 Hours</b>		

### Place and Time of Class Meeting

**San Ignacio University**  
**3905 NW 107 Avenue, Suite 301**  
**Miami, FL 33178**

### Name and Contact Information of Instructor

### Book required

*(San Ignacio University recognizes the use of the textbook in the classroom as part of the educational methodology and strategy applied in diverse materials. The textbook is part of the curriculum and is used to reach the student in an effective manner in the classroom. Every student is expected to acquire and use the textbook.)*

Food and Beverage Cost Control 5th Edition

Lea R. Dopson

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## Classroom expectations for students

### Attendance Policy

Students are expected to attend all scheduled university classes for the courses that they are registered for and to achieve the goals set forth by each class instructor. Attendance is taken daily. Enrolled students are permitted no more than **2** “free” absences in one semester. Students missing **3-5** classes over the course of the semester will receive a one-letter grade deduction from their final course grade; missing more than **6** classes will result in failure of the course regardless of grade average. It is the student's responsibility to arrange to make up work missed because of an absence.



## Student Tardiness Policy

A student is considered tardy/late if he/she comes to class 15 minutes late. With three tardies the student accumulates one full absence. If the student misses half of the class period, it is a full absence. When a student has more than 6 tardies, the instructor will contact the Coordinator of Student Affairs and Academic Department and request an intervention session with the student. The goal of the intervention session is to develop and implement an intervention program to help students learn new ways to save and manage time.

**NOTE:** Plagiarism is defined as the use, without proper acknowledgment, of the ideas, phrases, sentences, or larger units of discourse from another writer or speaker. Plagiarism includes the unauthorized copying of software and the violation of copyright laws. Students who commit plagiarism will obtain a grade of “Failure” on their exam or assignment.

## Course Description (must correspond exactly to Catalog description)

The purpose of this course is to provide students with the necessary knowledge to control food and beverage costs effectively with a modern and focused treatment. The students will be expected to combine the concepts learned in the class about service methods, sanitation, principles of accounting, marketing principles, and technology applied globally.

## Learning Objectives

- Explain the basic formula used to determine profit.
- Describe how to express both expenses and profit as a percentage of revenue.
- Describe how to develop a procedure to predict future sales.
- Illustrate how to determine future guest count history.
- Explain the use of sales histories and standardized recipes to determine the amount of food products to buy in anticipation of forecasted sales.
- Discuss how to purchase, receive, and store food products in a cost effective manner.
- Describe how to use sales histories and standardized drink recipes to develop a beverage purchase order.
- Explain how to use management techniques to control the costs of preparing food and beverages for guests.
- Describe how to assign menu prices to menu items based on their cost, popularity, and ultimate profitability.
- Illustrate how to develop labor standards and employee schedules used in a foodservice operation.
- Discuss how to categorize other expenses in terms of being fixed, variable, or mixed.
- Discuss how to evaluate a facility’s profitability using the P&L statement.



- Identify important challenges faced by all foodservice professionals who are responsible for managing their company’s international business operations.

**Topical Outline and Schedule**

<b>DATE</b>		<b>WEEK 1</b>
<b>SPECIFIC OBJECTIVES</b>	Describe the course. <ul style="list-style-type: none"> <li>• Explain the basic formula used to determine profit.</li> <li>• Describe how to express both expenses and profit as a percentage of revenue.</li> <li>• List and explain the tasks of each of the managers in foodservice.</li> <li>• Explain profit as the reward for service.</li> <li>• Illustrate the foodservice business flowchart.</li> <li>• Define and explain revenue.</li> <li>• Explain the “green” movement.</li> <li>• List and explain the four major foodservice expenses.</li> <li>• Describe how to determine profit.</li> <li>• Illustrate and explain the Income Statement.</li> </ul>	
<b>TOPIC (S)</b>	Syllabus Discuss Library Orientation Course, Instructor to verify completion <ul style="list-style-type: none"> <li>• Explain how to compare actual operating results with budgeted operating results.</li> <li>• Describe and discuss the common foodservice budget periods.</li> <li>• Explain how to discover budget variance.</li> <li>• Describe and discuss the 28 day approach.</li> <li>• Explain how foodservice managers must evaluate expenses.</li> <li>• Discuss expenses associated with a food service facility.</li> <li>• Describe the labor costs of necessary employees to run a business.</li> <li>• Explain the use of the uniform system of accounts.</li> <li>• Illustrate a performance to budget summary.</li> <li>• Discuss technology tools used in the hospitality industry.</li> </ul>	
<b>LEARNING ACTIVITIES</b>	Discussion of Syllabus Discussion of issues in the food service industry.	
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	Review the Syllabus Complete the Library Orientation Course. Instructor to verify completion. Read chapter 1 and 2 Complete the Apply what you have learned questions on page 22	



	<p>Complete the Test your Skills on pages 23-27</p> <p>Complete the Apply what you have learned questions on page 48</p> <p>Complete the Test your Skills on pages 49-54</p>
<b>DATE</b>	<b>WEEK 2</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Explain how to develop a procedure to record current sales.</li> <li>• Illustrate how to compute percentage increases or decreases in sales over time.</li> <li>• Discuss the importance of forecasting sales.</li> <li>• Explain the advantages of precise sales forecasts</li> <li>• Describe how to compute averages for sales histories.</li> <li>• Discuss how to record revenue and guest counts.</li> <li>• Explain how to maintain sales histories.</li> <li>• Describe and discuss sales variances.</li> <li>• Explain how to predict future sales.</li> <li>• Discuss revenue history.</li> </ul>
<b>TOPIC (S)</b>	<p>Discuss Final Class Project &amp; Presentation, List of Topics</p> <ul style="list-style-type: none"> <li>• Describe how to develop a procedure to predict future sales.</li> <li>• Illustrate how to determine future guest count history.</li> <li>• Explain future average sales per guest.</li> <li>• Discuss the benefits of going green.</li> <li>• List and discuss the POS systems that can assist in forecasting.</li> <li>• Explain the importance of having accurate historical data.</li> <li>• Discuss the long term impact on the revenue generating ability of restaurant understaffing.</li> <li>• Explain fixed average.</li> <li>• Discuss rolling average.</li> <li>• Discuss the benefits of increasing profits levels and stockholder value.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum.</p> <p>Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Read chapter 3 part one pages 55-89</p> <p>Complete the Apply what you have learned questions 1-2 on page 122</p> <p>Complete the Test your Skills on pages 1-3 on pages 123-127</p>
<b>DATE</b>	<b>WEEK 3</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Explain the use of sales histories and standardized recipes to determine the amount of food products to buy in anticipation of forecasted sales.</li> <li>• Discuss menu item forecasting.</li> <li>• Explain the method to predict the number of items to be sold.</li> <li>• Describe the importance of the standardized recipe.</li> <li>• Explain the factor method.</li> <li>• Discuss the percentage method.</li> </ul>



	<ul style="list-style-type: none"> <li>• Define inventory control.</li> <li>• List and discuss recommended refrigerator and freezer storage period maximums.</li> <li>• Discuss potential savings from increased purchase size.</li> <li>• Explain how to manage the operating calendar.</li> </ul>
<b>TOPIC (S)</b>	<p>Discussion of student topic selection, library research, tentative bibliography</p> <ul style="list-style-type: none"> <li>• Explain how to determine inventory levels.</li> <li>• Discuss how to determine storage capacity.</li> <li>• List and discuss the shelf life of products.</li> <li>• Discuss the costs of vendor delivery.</li> <li>• Explain the relative importance of stock outages.</li> <li>• Discuss the value of inventory dollars to the operator.</li> <li>• Describe just in time purchasing.</li> <li>• Explain the importance of product specification.</li> <li>• Discuss how to determine the best price of a product.</li> <li>• Identify methods to ensure a steady supply of product.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Investigate concepts and kinds of objectives. Library Research. Develop Tentative Bibliography Due: Project Topic Due: Tentative Bibliography Read chapter 3 part two page 89-122 Complete the Apply what you have learned question 3 on page 122 Complete the Test your Skills on pages 127-131</p>
<b>DATE</b>	<b>WEEK 4</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Discuss how to purchase, receive, and store food products in a cost effective manner.</li> <li>• Explain how to compute the cost of food sold and food cost percentage.</li> <li>• Discuss purchasing ethics.</li> <li>• Illustrate and explain a daily inventory sheet.</li> <li>• Explain how to prepare a purchase order.</li> <li>• Discuss the importance of a proper receiving location.</li> <li>• List and discuss the proper tools and equipment of a foodservice business.</li> <li>• Explain proper delivery schedules.</li> <li>• Define and explain the LIFO storage system.</li> <li>• Explain how to maintain product quality and safety.</li> </ul>
<b>TOPIC (S)</b>	<p><b>Due: Project Topic</b> <b>Due: Tentative Bibliography</b></p>



	<ul style="list-style-type: none"> <li>• List and discuss ethical guidelines.</li> <li>• Explain the receiving process.</li> <li>• Discuss the importance of proper employee training.</li> <li>• Describe how to determine quality of a product.</li> <li>• Illustrate how to match purchase order unit price to invoice unit price.</li> <li>• Describe and discuss FIFO systems.</li> <li>• Discuss dry storage.</li> <li>• Explain how to maintain product security.</li> <li>• Discuss how to determine inventory value.</li> <li>• Identify and discuss technology tools for the foodservice industry.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Continue research and work on final project Read chapter 4 Complete the Apply what you have learned questions on page 169 Complete the Test your Skills on pages 169-176</p>
<b>DATE</b>	<b>WEEK 5</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Describe how to use sales histories and standardized drink recipes to develop a beverage purchase order.</li> <li>• Explain how to compute the dollar value of bar transfers both to and from the kitchen.</li> <li>• Discuss serving alcoholic beverages with food and as an entertainment activity.</li> <li>• Identify and classify alcoholic beverages.</li> <li>• Explain and discuss the importance of responsible alcoholic beverage service.</li> <li>• Explain how to forecast beverage sales.</li> <li>• Discuss the procedure to forecast spirit sales.</li> <li>• Illustrate how to determine beverage cost.</li> <li>• Explain how to determine the appropriate beer products to carry.</li> <li>• Describe and discuss blood alcohol content.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Explain how to compute an accurate cost of goods sold percentage for beer, wine, and spirits.</li> <li>• Describe and discuss beverage only establishments.</li> <li>• Explain how to forecast bottled wine sales.</li> <li>• List and discuss wine bottle sizes.</li> <li>• Describe and explain well drinks.</li> <li>• Discuss the appropriate key beverage receiving checkpoints.</li> <li>• Explain the purpose of call liquors.</li> <li>• Discuss the importance of storing alcoholic beverages at the right temperature.</li> </ul>



	<ul style="list-style-type: none"> <li>• Illustrate how to compute the cost of beverages.</li> <li>• Describe and explain sales mix.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Continue research and work on final project Read chapter 5 Complete the Apply what you have learned questions on page 228 Complete the Test your Skills on pages 228-235</p>
<b>DATE</b>	<b>WEEK 6</b>
<b>SPECIFIC OBJECTIVES</b>	<p>EXAM I</p> <ul style="list-style-type: none"> <li>• Explain how to use management techniques to control the costs of preparing food and beverages for guests.</li> <li>• Describe how to compute the actual costs of producing a menú items and compare that cost against the budgeted costs.</li> <li>• Describe and explain production schedules.</li> <li>• Illustrate and explain a storeroom requisition.</li> <li>• Explain physical and perpetual inventory.</li> <li>• Illustrate and explain ABC inventory control.</li> <li>• Discuss food cost category by portion.</li> <li>• Explain the process of managing the food production area.</li> <li>• Discuss the process of managing the beverage production area.</li> <li>• Describe and discuss banquet operations.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Describe how to determine and apply various methods to reduce the cost of goods sold percentage.</li> <li>• Illustrate and discuss a liquor requisition.</li> <li>• Discuss how to track the cost of liquor.</li> <li>• Explain the use of bin cards to track inventory.</li> <li>• Illustrate the cost of overcooking a product.</li> <li>• Discuss the cost of over portioning.</li> <li>• Explain improper carryover utilization.</li> <li>• Discuss using convenience products.</li> <li>• Describe and discuss employee theft.</li> <li>• Explain how to determine actual and attainable product costs.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Read chapter 6 Complete the Apply what you have learned questions on page 264 Complete the Test your Skills on pages 264-274</p>
<b>DATE</b>	<b>WEEK 7</b>
<b>SPECIFIC</b>	<ul style="list-style-type: none"> <li>• Illustrate and explain how to choose and apply the best menu format</li> </ul>



<b>OBJECTIVES</b>	<p>for an operation.</p> <ul style="list-style-type: none"> <li>• Identify the variable to be considered when establishing menu prices.</li> <li>• Explain and discuss the advantages and disadvantages of different menu formats.</li> <li>• Discuss factors affecting menu pricing.</li> <li>• Explain the role of local competition.</li> <li>• Explain and discuss service levels.</li> <li>• Discuss portion size in relation to pricing.</li> <li>• Explain why customer will pay more for the proper ambience.</li> <li>• Discuss price blending.</li> <li>• Explain and discuss product contribution mix.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Describe how to assign menu prices to menu items based on their cost, popularity, and ultimate profitability.</li> <li>• Identify and discuss multiple menu formats.</li> <li>• Discuss factors that influence menu prices.</li> <li>• Explain the importance of know the type of guests that frequent an establishment.</li> <li>• Discuss product quality.</li> <li>• Explain the meal period in relation to pricing.</li> <li>• Illustrate a sample sales mix data report.</li> <li>• Discuss special pricing situations.</li> <li>• Explain and discuss bundling.</li> <li>• Discuss pricing for salad bars and buffets.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Continue research and work on final project Read chapter 7 Complete the Apply what you have learned questions on page 329 Complete the Test your Skills on pages 329-339</p>
<b>DATE</b> <span style="float: right;"><b>WEEK 8</b></span>	
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Identify the factors that affect employee productivity.</li> <li>• Illustrate how to develop labor standards and employee schedules used in a foodservice operation.</li> <li>• Discuss labor expense in the hospitality industry.</li> <li>• Explain fixed payroll versus variable payroll.</li> <li>• List and discuss ten key factors affecting employee productivity.</li> <li>• Explain appropriate employee selection.</li> <li>• Discuss the benefits of background and reference checks.</li> <li>• Explain and discuss the importance of retraining employees.</li> <li>• Discuss the role of a supervisor.</li> <li>• Illustrate how to compute sales per labor hour.</li> </ul>





<p><b>TOPIC (S)</b></p>	<ul style="list-style-type: none"> <li>• Analyze and evaluate actual labor utilization.</li> <li>• List and discuss labor related costs.</li> <li>• Explain how to evaluate labor productivity.</li> <li>• Discuss pre-employment testing.</li> <li>• Explain why appropriate training is crucial to the success of an employee.</li> <li>• Describe and discuss preparing appropriate schedules and the importance of having an alternative schedule.</li> <li>• Discuss the benefits of employee morale.</li> <li>• Describe and discuss convenience versus scratch preparation of product.</li> <li>• Explain the importance of having the appropriate equipment and tools.</li> <li>• List and explain multiple productivity measures.</li> </ul>
<p><b>LEARNING ACTIVITIES</b></p>	<p>Participate in a forum. Review of assigned questions.</p>
<p><b>HOMEWORK &amp; ASSIGNED READINGS</b></p>	<p>Continue research and work on final project Read chapter 8 Complete the Apply what you have learned questions on page 362 Complete the Test your Skills on pages 363-369</p>
<p><b>DATE</b></p>	<p><b>WEEK 9</b></p>
<p><b>SPECIFIC OBJECTIVES</b></p>	<ul style="list-style-type: none"> <li>• Discuss how to categorize other expenses in terms of being fixed, variable, or mixed.</li> <li>• Describe how to classify individual other expenses as either controllable or non-controllable.</li> <li>• List and identify cost related to food and beverage operations.</li> <li>• Explain occupancy costs.</li> <li>• Discuss controllable and non-controllable other expenses.</li> <li>• Explain how to reduce costs related to food and beverage operations.</li> <li>• Describe processes to maintain equipment working properly.</li> <li>• Discuss the energy usage pattern of a typical establishment.</li> <li>• Illustrate how to calculate the cost of a specific product per customer.</li> <li>• Explain how to calculate rent in relation to sales.</li> </ul>
<p><b>TOPIC (S)</b></p>	<ul style="list-style-type: none"> <li>• Explain how to compute other expense costs in terms of both cost per guest and percentage of sales.</li> <li>• List and discuss cost related to labor.</li> <li>• Discuss fixed, variable, and mixed other expenses.</li> <li>• Describe how to monitor other expenses.</li> <li>• List and discuss ten commonsense energy tips for restaurateurs.</li> <li>• Discuss how to reduce occupancy costs.</li> <li>• List and discuss technology tools that are beneficial to the business.</li> <li>• Explain how to reduce costs related to labor.</li> </ul>



	<ul style="list-style-type: none"> <li>• Discuss the standard operating procedures of a typical restaurant.</li> <li>• Explain the benefits of maintaining a web site.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Analysis of the examples raised in class.          Participate in a forum.          Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Continue research and work on final project          Read chapter 9          Complete the Apply what you have learned questions on page 394          Complete the Test your Skills on pages 395-401</p>
<b>DATE</b>	<b>WEEK 10</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Illustrate how to prepare an income (profit and loss) statement.</li> <li>• Analyze sales and expenses using the P&amp;L statement.</li> <li>• Explain a uniform system of accounts.</li> <li>• Discuss how to read an income statement.</li> <li>• Illustrate a direct operating expense schedule.</li> <li>• Describe how to prepare a sales variance.</li> <li>• Explain the analysis of food expense.</li> <li>• Discuss an analysis of beverage expense.</li> <li>• Explain return on sales.</li> <li>• Describe and discuss profit margin.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Discuss how to evaluate a facility's profitability using the P&amp;L statement.</li> <li>• Explain how to prepare a sales comparison.</li> <li>• Identify and discuss other factors influencing sales analysis.</li> <li>• Describe and discuss food inventory turnover.</li> <li>• Explain the analysis of labor expense.</li> <li>• Describe and explain analysis of profits.</li> <li>• Discuss how income statements can help to do a better job of managing an establishment.</li> <li>• Identify and discuss COLA.</li> <li>• Explain fiscal year.</li> <li>• Describe and explain Sarbanes-Oxley Act.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum.          Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Continue research and work on final project          Read chapter 10 pages 402-435          Complete the Apply what you have learned questions 1-2 on page 445          Complete the Test your Skills 1-4 on pages 446-451</p>
<b>DATE</b>	<b>WEEK 11</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Illustrate and analyze a menu for profitability.</li> <li>• Identify and discuss three methods of menu analysis.</li> </ul>



	<ul style="list-style-type: none"> <li>• Explain how to calculate the popularity of products.</li> <li>• Discuss how to determine the food cost matrix results.</li> <li>• Describe how to prepare a marketing strategy for a product.</li> <li>• Explain how to determine the contribution margin of a specific project.</li> <li>• Discuss how to analyze the results of the contribution margin matrix.</li> <li>• Illustrate a cost/volume/profit graph.</li> <li>• Explain and discuss minimum sales point.</li> <li>• Illustrate and discuss a typical budget for a foodservice operation.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Explain financial analysis and profit planning.</li> <li>• Describe and discuss menu analysis.</li> <li>• Discuss food cost percentage.</li> <li>• Explain goal value analysis.</li> <li>• Describe and discuss cost/volume/profit analysis.</li> <li>• Explain the contribution margin income statement.</li> <li>• Illustrate how to link cost/volume/profit analysis with goal value analysis.</li> <li>• List and discuss the benefits of a budget.</li> <li>• Explain the long range budget.</li> <li>• Discuss the annual budget.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Due: First Draft of Final Project Read chapter 10 pages 436-445 Complete the Apply what you have learned question 3 on page 445 Complete the Test your Skills 5-8 on pages 452-457</p>
<b>DATE</b>	<b>WEEK 12</b>
<b>SPECIFIC OBJECTIVES</b>	<p>MIDTERM EXAM II</p> <ul style="list-style-type: none"> <li>• Explain how to prepare a cost/volume/profit (break even) analysis.</li> <li>• Illustrate how to develop a budget for a foodservice operation.</li> <li>• Discuss prior period operating results.</li> <li>• Describe how to establish operating goals.</li> <li>• Explain and discuss revenue analysis.</li> <li>• Describe expense analysis.</li> <li>• Explain and discuss a quick service restaurant.</li> <li>• Discuss how to maintain performance to budget histories.</li> <li>• Describe how to compute food costs.</li> <li>• Explain how revenue can be increased.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Describe how to establish a budget and monitor performance to the budget.</li> <li>• Explain the assumptions of next period operations.</li> <li>• Discuss the procedure for monitoring the budget.</li> </ul>



	<ul style="list-style-type: none"> <li>• Explain and discuss how to develop yardstick standards for labor.</li> <li>• Describe and discuss profit analysis.</li> <li>• Explain how to perform a break even analysis.</li> <li>• Discuss how to perform budgeted cash flow analysis</li> <li>• Explain budget revenue and expense levels.</li> <li>• Describe how to develop yardstick standards for food.</li> <li>• Discuss achievement budget.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Read chapter 11 pages 458-473 Complete the Apply what you have learned questions 1-2 on page 487 Complete the Test your Skills 1-4 on pages 488-489</p>
<b>DATE</b>	<b>WEEK 13</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Identify internal and external threats to revenue.</li> <li>• Explain revenue security.</li> <li>• Discuss why customers walk or skip the bill.</li> <li>• Explain the importance of teaching staff how to identify a counterfeit bill.</li> <li>• Describe and discuss accepting credit cards.</li> <li>• List and discuss the credit and debit card verification process.</li> <li>• Discuss internal threats to revenue security.</li> <li>• Explain bonding of employees.</li> <li>• List and discuss common methods of theft by service providers.</li> <li>• Explain how to create steps to verify guest charges.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Explain how to create effective countermeasures to combat internal and external theft.</li> <li>• Explain external threats to security.</li> <li>• Define and discuss steps to reduce guest walks or skips.</li> <li>• Discuss some of the consequences of accepting personal checks.</li> <li>• Explain the cost of merchant service providers.</li> <li>• Describe and discuss cashier theft.</li> <li>• List and explain common methods to minimize theft by service employees.</li> <li>• Explain the process of verification of guest checks.</li> <li>• List and discuss the steps to monitor sales.</li> <li>• Explain the possibility of collusion among employees.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum. Review of assigned questions.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Editing &amp; Revision of Final Project Read chapter 11 pages 473-487 Complete the Apply what you have learned question 3 on page 487</p>



	Complete the Test your Skills 5-8 on pages 489-490
<b>DATE</b>	<b>WEEK 14</b>
<b>SPECIFIC OBJECTIVES</b>	<ul style="list-style-type: none"> <li>• Explain how to establish and monitor a complete and effective revenue security system.</li> <li>• Discuss the verification of product issues.</li> <li>• Illustrate a sample guest check.</li> <li>• Explain the verification of sales receipts by the cashier and a member of management.</li> <li>• Illustrate a sample sales receipt report.</li> <li>• Explain the process when the guest pays service personnel who pay the cashier.</li> <li>• Discuss the process where is guest is direct billed such as in a hotel food and beverage operation.</li> <li>• Illustrate a banquet event order/invoice.</li> <li>• Discuss special revenue collection situations.</li> <li>• Describe how to avoid vendor scams.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Discuss the verification of guest charges.</li> <li>• Illustrate a sample guest check control form.</li> <li>• Discuss the advantages and disadvantages of the guest paying the cashier.</li> <li>• Explain and discuss skimming.</li> <li>• Describe and discuss when the guest pays service personnel who have already paid the cashier.</li> <li>• Discuss the importance of making cash deposits daily.</li> <li>• Explain the verification of accounts payable.</li> <li>• Discuss the consequences of employee fraud.</li> <li>• Explain the importance of verifying the legitimacy of vendor invoices.</li> <li>• Describe the advantages of a POS system.</li> </ul>
<b>LEARNING ACTIVITIES</b>	Participate in a forum. Review of assigned questions.
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	Editing & Revision of Final Project Read chapter 12 Complete the Apply what you have learned question 1-3 on page 510 Complete the Test your Skills 1-4 on pages 510-511
<b>DATE</b>	<b>WEEK 15</b>
<b>SPECIFIC OBJECTIVES</b>	Final Project Final Presentation Final Exam <ul style="list-style-type: none"> <li>• Explain how to recognize the increasingly important role international expansion plays on the growth of foodservice companies.</li> <li>• Identify important challenges faced by all foodservice professionals</li> </ul>



	<p>who are responsible for managing their company’s international business operations.</p> <ul style="list-style-type: none"> <li>• Discuss multinational foodservice operations.</li> <li>• Explain managing in a global economy.</li> <li>• Discuss language in a global economy.</li> <li>• Explain the importance of the facility.</li> <li>• List and discuss the annual vacation time of different countries.</li> <li>• Describe operational challenges in the global workplace.</li> <li>• Discuss cultural challenges of different countries.</li> <li>• Describe and discuss trade shows and professional associations.</li> </ul>
<b>TOPIC (S)</b>	<ul style="list-style-type: none"> <li>• Discuss how operational, cultural, financial, and technological challenges can affect the cost control related activities of international foodservice managers.</li> <li>• Describe the role of government entities in the hospitality industry.</li> <li>• Explain the importance of management understanding the employees from different countries.</li> <li>• Discuss having a dependable supply chain to insure that all products are received fresh and on time.</li> <li>• Explain cost control challenges in global operations.</li> <li>• Discuss diversity in the workplace.</li> <li>• Describe the financial challenges of multiple monetary units.</li> <li>• Explain technological challenges.</li> <li>• Discuss monitoring developments in cost control technology.</li> <li>• List and explain the British Imperial measurement system.</li> </ul>
<b>LEARNING ACTIVITIES</b>	<p>Participate in a forum.  Review of assigned questions.  Student presentations.</p>
<b>HOMEWORK &amp; ASSIGNED READINGS</b>	<p>Complete the Test your Skills 5-8 on page 511</p>

### Instructional Methods

In developing methodological strategies, it is best to discuss them between teachers and students in an environment of freedom and mutual agreement in order to ensure that the students make them their own and take responsibility for their execution and for attaining the goals of this course.

The following strategies may be used in this class:

1. A review of the literature.



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2. Check of the reading.
3. Analysis of assigned readings.
4. Group discussions.
5. Individual and group discussions.
6. Preparation of reports.
7. Preparation of a didactic plan.
8. Carrying out a micro-class.

## Instructional Materials and References

- The Book of Yields: Accuracy in Food Costing and Purchasing [Francis T. Lynch](#)  
December 28, 2010
- Food and Beverage Cost Control, Study Guide [Paperback] [Lea R. Dopson](#) August 9,  
2010
- Purchasing: Selection and Procurement for the Hospitality Industry [Hardcover] [Andrew  
H. Feinstein](#) & [John M. Stefanelli](#) January 18, 2011

## Assessment Criteria and Methods of Evaluating Students

96 – 100%	→ A
90 – 95%	→ A-
87 – 89%	→ B+
83 – 86%	→ B
80 – 82%	→ B-
77 – 79%	→ C+
73 – 76%	→ C
70 – 72%	→ C-
67 – 69%	→ D+
63 – 66%	→ D
60 – 62 %	→ D-
< 59%	→ F

### Do not count on a curve!

Generally, the grades “A” through “C-” are considered passing grades. Grades “W” and “I” indicate that no grades were earned for the course. A “W” grade indicates that the student withdrew from the course. An



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"I" grade indicates that the student was passing the course, but failed to complete all the required course work. The instructor, in his/her discretion may grant an "I" grade instead of an "F", pending completion of the course work by the student within a specified time arranged by the instructor and told to the student. It is the student's responsibility to follow-up with the instructor to complete the course work. If the course work is not completed by the arranged time, the "I" grade becomes an "F".

### Distribution of Grade Elements

Homework:	15% (1% each)
Exams I, II, III:	30% (10% each)
Final Presentation:	30% (15% each)
Final Research Project:	25%
Total:	100 %

Date Syllabus Was Last Reviewed: 1-13-14