

## Tompkins Cortland Community College

### Master Course Syllabus

**Course Discipline and Number: HRMG 206**

**Year: 2024-2025**

**Course Title: Food and Labor Cost Control**

**Credit Hours: 3**

**I. Course Description:** Operation of a quality hospitality business depends on quantitative and qualitative business planning and controls. In this course, the use of effective control systems related to handling food, beverage, labor, and financial assets are a critical focal point. Tools and methods to standardize procedures and create policies will be studied. Ethical operational practices, quality checks, and controls for fraud prevention are also examined. Prerequisites: None. Prior completion of MATH 110 is recommended. 3 Cr. (3 Lec.) Fall and spring semesters.

#### II. Additional Course Information:

1.	This is a required course for students pursuing the Hotel and Restaurant Management A.A.S., Culinary Arts A.A.S., and Wine Marketing A.A.S.
2.	This is an appropriate elective course for Business Administration, A.S., Entrepreneurship A.A.S., Sustainable Farming and Food Systems A.A.S., or Liberal Arts and Sciences - General Studies A.S.
3.	HRMG 206 may be taken as a stand-alone course for workforce needs or for anyone who is interested in learning about hospitality operations and/or improving employability in the field.
4.	The knowledge gained as a result of completing HRMG 206 may provide access to advanced levels of coursework, training, and employment opportunities within the hospitality industry

#### III. Student Learning Outcomes

Upon successful completion of this course, students will be able to:

1.	Identify and analyze principles and procedures of hospitality cost control practices.
2.	Describe controls that must be in place to protect revenue and to minimize theft in a hospitality setting.
3.	Calculate costs and price of food and beverage offerings to make business decisions and determine viability and profitability, using industry standards and ratios as a guide.
4.	Articulate how effective and measurable standards are essential to the quality of the operation, staffing practices, and the control process.

#### IV. Tompkins Cortland Institutional Learning Outcomes; Program Learning Outcomes; SUNY General Education Competencies and Knowledge and Skills Areas

##### Tompkins Cortland ILOs – N/A

Complete this section for “service” courses only (e.g., courses that are required of all students; courses that are not program specific but satisfy liberal arts requirements; or commonly used in multiple academic programs to meet non-program-specific requirements). Check only Institutional Learning Outcomes (ILOs) that are meaningfully developed and assessed in this course. For each ILO chosen, include the SLO to which it aligns.

Students will:

☐ Communicate effectively, in oral and written forms, taking into consideration audience and purpose.

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- ☐ Apply principles and methods of scientific inquiry and quantitative reasoning appropriate to their discipline.
- ☐ Use information, critical thinking, and the creative process to solve problems and reach conclusions.
- ☐ Use technology appropriate to their discipline.
- ☐ Describe the ways in which social, economic, or environmental sustainability depends on their own and the collective contributions of a diversity of ideas and people.

### **Program Learning Outcomes**

Complete this section for program-specific courses (e.g., those that share the same discipline code as the academic program or satisfy requirements in related programs). List the academic program(s) here and note which Student Learning Outcomes align to specific Programmatic Learning Outcomes. Please see the MCS Instructions for more details.

Specify the Academic Program: **Hotel and Restaurant Management A.A.S.**

**PLO #2:** Describe and apply hospitality concepts, principles and information using the proper terminology used in the profession.

**SLO # 1:** Identify and analyze principles and procedures of hospitality cost control practices.

**PLO #3:** Employ tools and technology to analyze data, present information, and make business decisions.

**SLO# 3:** Calculate costs and price of food and beverage offerings to make business decisions and determine viability and profitability, using industry standards and ratios as a guide.

**SLO# 4:** Articulate how effective and measurable standards are essential to the quality of the operation, staffing practices, and the control process.

### **SUNY General Education Competencies– N/A**

If this course assesses a SUNY GEN ED Competency, check all that apply and indicate which course outcome(s) address each checked item:

☐ CRITICAL THINKING & REASONING- Students will:

- a. clearly articulate an issue or problem;
- b. identify, analyze, and evaluate ideas, data, and arguments as they occur in their own or others' work; acknowledge limitations such as perspective and bias; and
- c. develop well-reasoned (logical) arguments to form judgments and/or draw conclusions.

☐ INFORMATION LITERACY - Students will:

- a. locate information effectively using tools appropriate to their need and discipline; evaluate information with an awareness of authority, validity, and bias; and demonstrate an understanding of the ethical dimensions of information use, creation, and dissemination.

☐ SUNY GENERAL EDUCATION KNOWLEDGE AND SKILLS AREA(s) – **N/A**

For courses that are approved to meet one (or more) of the ten SUNY General Education Knowledge and Skills Areas, indicate which area the course fulfills, and which outcome(s) are aligned with the SUNY outcomes for that area:

☐ This course does not address any of the above Tompkins Cortland ILOs, PLOs, or SUNY General Education Competencies or Knowledge and Skills Areas.

### **V. Essential Topics/Themes**

- |   |
|---|
| 1. Introduction to concepts of control in food, beverage, and labor |
|---|

2. Concepts of food purchasing and receiving
3. Systems of inventory, storing, and issuing controls
4. Concepts of food production control: portions and quantities
5. Monitoring food service operation on a monthly and daily basis/actual vs. standard food costs
6. Comparing actual vs. standard food costs
7. Menu engineering, analysis, and how to control food sales
8. Beverage purchasing and receiving procedures
9. Concepts of storing and issuing controls - beverages
10. Systems of beverage production control, monitoring beverage operations, and beverage sales control
11. Concepts of labor cost considerations and establishing performance standards
12. Staff training
13. Monitoring staff performance and taking corrective action
14. Operational ethics, quality control, and security

## VI. Methods of Assessment/Evaluation

Method	% Course Grade
1. Research/Case Study/Project – 2 @ 20 points each	40-45%
2. Quizzes – 4 @ 5 points each	20-25%
3. Homework Assignments – 10 @ 2 points ea.	20-25%
4. Attendance and Participation	10-15%

## VII. Texts – ☒ Required      ☐ Recommended      ☐ Used for more than one course (list courses)

*High school instructors may consult with staff in the CollegeNow office for additional information and guidance.*

	OER
1. Dittmer, Paul R. and J. Desmond Keefe. <i>Principles of Food, Beverage, and Labor Cost Controls</i> . 9th Edition, 2008. John Wiley & Sons, Inc.	<input type="checkbox"/>

*Editions listed are current as of date of syllabus. More recent editions may be used.*

## VIII. Bibliography of Supplemental Materials

1. Sanders, E.E. <i>Food, Labor, and Beverage Cost Control: A Concise Guide</i> . 2 <sup>nd</sup> Edition, 2020. Waveland Press, Inc. ISBN-13 978-1478639763
2. Nation's Restaurant News
3. Restaurant Business Magazine

*Editions listed are current as of date of syllabus. More recent editions may be used.*

## IX. Other Learning Resources

**Audiovisual:** None specified

**Electronic:** <https://hbr.org/2016/06/why-sourcing-local-food-is-so-hard-for-restaurants>

**Other:** None specified

**Attendance Policy:** *To maintain good grades, regular attendance in class is necessary. Absence from class is considered a serious matter and absence never excuses a student from class work. It is the responsibility of all instructors to distribute reasonable attendance policies in writing during the first week of class. Students are required to comply with the attendance policy set by each of their instructors. Students are not penalized if they are unable to attend classes or participate in exams on particular days because of religious beliefs, in accordance with Chapter 161, Section 224-a of the Education Law of the State of New York. Students who plan to be absent from classroom activity for religious reasons should discuss the absence in advance with their instructors. See college catalog for more information.*

**Services for Students with Disabilities:** *It is the College's policy to provide, on an individual basis, appropriate academic adjustments for students with disabilities, which may affect their ability to fully participate in program or course activities or to meet course requirements. Students with disabilities should contact the Coordinator of Access and Equity Services, to discuss their particular need for academic adjustments. All course materials are available in alternate formats upon request.*

**Academic Integrity:** *Every student at Tompkins Cortland Community College is expected to act in an academically honest fashion in all aspects of his or her academic work: in writing papers and reports, in taking examinations, in performing laboratory experiments and reporting the results, in clinical and cooperative learning experiences, and in attending to paperwork such as registration forms.*

*Any written work submitted by a student must be his or her own. If the student uses the words or ideas of someone else, he or she must cite the source by such means as a footnote. Our guiding principle is that any honest evaluation of a student's performance must be based on that student's work. Any action taken by a student that would result in misrepresentation of someone else's work or actions as the student's own — such as cheating on a test, submitting for credit a paper written by another person, or forging an advisor's signature — is intellectually dishonest and deserving of censure.*

*Several degree programs offer student learning opportunities (such as internships, field work, and clinical experiences) outside the standard classroom setting. As part of the learning process, students must understand and engage in conduct that adheres to principles guiding employment within the professional workplace. These behaviors include, but are not limited to, academic integrity, accountability, reliability, respect, use of appropriate language and dress, civility, professional ethics, honesty, and trustworthiness. Disciplinary action may be initiated for inappropriate conduct occurring while participating in any course-related project or event.*