

Washtenaw Community College Comprehensive Report

CUL 224 Principles of Cost Control Effective Term: Fall 2013

Course Cover

Division: Business and Computer Technologies

Department: Culinary and Hospitality Management

Discipline: Culinary Arts

Course Number: 224

Org Number: 13500

Full Course Title: Principles of Cost Control

Transcript Title: Principles of Cost Control

Is Consultation with other department(s) required: No

Publish in the Following: College Catalog , Time Schedule , Web Page

Reason for Submission: Three Year Review / Assessment Report

Change Information:

Consultation with all departments affected by this course is required.

Outcomes/Assessment

Objectives/Evaluation

Rationale: Update course.

Proposed Start Semester: Fall 2013

Course Description: Forecasting and cost control exercises are a major part of this course. Students are involved in analyzing all costs related to food, beverage, labor and supplies as well as discussions and exercises related to purchasing, receiving, and storage.

Course Credit Hours

Variable hours: No

Credits: 3

Lecture Hours: Instructor: 45 **Student:** 45

Lab: Instructor: 0 **Student:** 0

Clinical: Instructor: 0 **Student:** 0

Total Contact Hours: Instructor: 45 **Student:** 45

Repeatable for Credit: NO

Grading Methods: Letter Grades

Audit

Are lectures, labs, or clinicals offered as separate sections?: NO (same sections)

College-Level Reading and Writing

College-level Reading & Writing

College-Level Math

Level 2

Requisites

General Education

Request Course Transfer

Proposed For:

Eastern Michigan University

Student Learning Outcomes

1. Describe and apply costs versus sales concept.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

2. Describe the importance of cost controls in a food service operation.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

3. Describe and apply the relationships of cost/volume/profit.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

4. Describe and apply the standards and processes of purchasing.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

5. Describe and apply the standards and processes of receiving, storage and issuing controls.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

6. Describe and apply production, quantities and standard portion controls.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

7. Describe and apply beverage controls.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

8. Describe and apply labor cost controls.

Assessment 1

Assessment Tool: Common multiple choice and essay questions.

Assessment Date: Fall 2015

Assessment Cycle: Every Three Years

Course section(s)/other population: All

Number students to be assessed: All

How the assessment will be scored: Multiple-choice questions will be scored using an answer key. Essay questions will be scored using a departmentally-developed rubric.

Standard of success to be used for this assessment: 70% of all students will score 70% or higher.

Who will score and analyze the data: Department Faculty

Course Objectives

1. Define and distinguish between the various types of costs in a food service operation.

Matched Outcomes

2. Define the significance of costs to sales relationship and identify several cost to sales ratios in a food service operation.

Matched Outcomes

3. Recognize and apply the various standard specifications for a food service operation.

Matched Outcomes

4. Identify the importance of cost/volume/profit relationship.

Matched Outcomes

5. Identify and apply various costs, semi-variable costs, profit and break-even.

Matched Outcomes

6. Describe and apply control processes of purchasing, receiving and requisition functions.

Matched Outcomes

7. Identify and apply methods for purchasing perishables and non-perishables.

Matched Outcomes

8. Identify and apply the process for standard receiving procedures.

Matched Outcomes

9. Demonstrate the procedure for taking a physical inventory.

Matched Outcomes

10. Define and apply the importance of standardized recipes and portions.

Matched Outcomes

11. Apply the cost factors derived from a butcher's test.

Matched Outcomes

12. Define and apply the common methods of establishing menu prices.

Matched Outcomes

13. Apply the procedures of beverage control and calculate sales value per bottle and variations associated with mixed and straight drinks.

Matched Outcomes

14. Define and apply labor costs and the use of a master schedule to control labor costs.

Matched Outcomes

15. Demonstrate the use of an income statement to control payroll costs and employee benefit costs.

Matched Outcomes

16. Define and discuss "turnover" rate, including calculating the rate.

Matched Outcomes

New Resources for Course

Course Textbooks/Resources

- Textbooks
- Manuals
- Periodicals
- Software

Equipment/Facilities

- Level I classroom

<u>Reviewer</u>	<u>Action</u>	<u>Date</u>
Faculty Preparer: <i>Sharyl Politi</i>	<i>Faculty Preparer</i>	<i>Jan 29, 2013</i>
Department Chair/Area Director: <i>Carol Deinzer</i>	<i>Recommend Approval</i>	<i>Feb 07, 2013</i>
Dean: <i>Rosemary Wilson</i>	<i>Recommend Approval</i>	<i>Feb 08, 2013</i>
Vice President for Instruction: <i>Stuart Blacklaw</i>	<i>Approve</i>	<i>Mar 12, 2013</i>