



# BROWARD COLLEGE COURSE OUTLINE

**LAST REVIEW: 2008-09**  
*2009-2010*

**NEXT REVIEW: 2013-14**  
*2014-2015*

**STATUS: A**  
*A*

**COURSE TITLE: Food Service Costing and Controls**

**COMMON COURSE NUMBER: FSS 2500**

**CREDIT HOURS: 3**

**CONTACT HOUR BREAKDOWN**

*(per 16 week term)*

**CLOCK HOURS:**  
*(Voc. Course ONLY)*

Lecture:	48	Lab:
Clinic:		Other:

**PREREQUISITE(S): None**

**COREQUISITE(S): None**

**PRE/COREQUISITE(S): None**

**COURSE DESCRIPTION:** This course provides a cost-managing approach to the study of food and labor controls. Students examine the relationship of food and labor costs to selling price; cost control procedures for recipes and menus; precast and precontrol techniques; the preparation and utilization of management reports. A review of mathematics and its application to practical problems is covered. Emphasis is placed on the utilization of controls as a tool of management.

## **UNIT TITLES**

- 1. Food Cost Control**
- 2. Beverage Cost and Control**
- 3. Labor Cost and Control**
- 4. Analysis**

**EVALUATION:**

Evaluation may include but is not limited to the following:

Exams, Quizzes, Presentations, Portfolios, Discussions, Class Participation, Attendance, Projects, Co-ops, Practicum, Internships, Externships, and Research Reports.

**Common Course Number: FSS2500**

**UNITS**

**Unit 1: Food Cost Control**

**General Outcome:**

- 1.0 The student shall be able to demonstrate the relationship of food cost control to purchasing, receiving, storing, issuing, preparation, forecasting and sales.**

**Specific Measurable Learning Outcomes:**

**Upon successful completion of this unit, the student shall be able to:**

- 1.1 Prepare a market order that indicates the least price for the same quality and the amount needed.**
- 1.2 List good receiving practices.**
- 1.3 Prepare a check list for storage to include refrigerator storage.**
- 1.4 Prepare requisitions to be used for transferring food.**
- 1.5 Develop costs of recipes, including cost, production standard and portion size.**
- 1.6 Discuss guest checks, sales, and controls.**

**Common Course Number: FSS2500**

**Unit 2 Beverage Cost and Control**

**General Outcome:**

- 2.0 The student shall be able to demonstrate the principles of beverage purchasing, cost determination and measuring the effectiveness of production control.**

**Specific Measurable Learning Outcomes:**

**Upon successful completion of this unit, the student shall be able to:**

- 2.1 Identify a list of Distributors of Liquor by using the Southern Beverage Journal.**
- 2.2 Convert case prices into ounce prices.**
- 2.3 Cost a drink recipe.**

**Common Course Number: FSS2500**

**Unit 3: Labor Cost and Control**

**General Outcome:**

- 3.0 The student shall be able to describe the Wage and Hour Law, minimum wage, overtime rates and productive ratio used to staff a restaurant.**

**Specific Measurable Learning Outcomes:**

**Upon successful completion of this unit, the student shall be able to:**

- 3.1 Apply Wage and Hours Laws to the preparation of a schedule for a restaurant for a week.**
- 3.2 Set salary to minimum wage.**
- 3.3 Set a production ratio tied to expected customer count forecast.**

**Common Course Number: FSS2500**

**Unit 4: Analysis**

**General Outcome:**

- 4.0 The student shall be able to develop an analysis of payroll and sales as they are related to daily operation.**

**Specific Measurable Learning Outcomes:**

**Upon successful completion of this unit, the student shall be able to:**

- 4.1 Determine the number of covers per employee.**
- 4.2 Determine the number of covers per seat (restaurant).**
- 4.3 Calculate sales per seat (restaurant).**
- 4.4 Calculate sales per employee.**
- 4.5 Calculate sales per man-hour.**
- 4.6 Compute the production ratio per department.**