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## CULA 270.01: Purchasing & Cost Controls

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## CULA270 Purchasing and Cost Control Syllabus

### FOOD AND BEVERAGE COST CONTROL

Instructor: Katie Dalessio, Tom Campbell

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Telephone: 243-7908

Office Hours: TBD

Text: Principles of Food, Beverage, & Labor Cost Controls, 9<sup>th</sup> Edition  
Paul R. Dittmer and J. Desmond Keefe III

Class Meeting Times: T/R 2:00-3:20, Lab to be determined

Course Description: Emphasis is placed on methods used to solve mathematical problems that relate to food service operations. Topics covered include operations with decimals, percents, weights and measures, recipe conversion, menu pricing, food costs, inventories, break-even analysis, and financial statements.

Course Objective: The student will be able to trace the flow of money and goods through the cycle of cost control.

- |               |                   |
|---------------|-------------------|
| 1) Menu       | 6) Production     |
| 2) Purchasing | 7) Service        |
| 3) Receiving  | 8) Cost Control   |
| 4) Storeroom  | 9) Sales Analysis |
| 5) Issuing    |                   |

Plus the considerations and review of various controls, such as;

- |                       |                                    |
|-----------------------|------------------------------------|
| 1) Breakeven Analysis | 4) Simplified P & L Statement      |
| 2) Yield Test         | 5) Costing Products- Selling Price |
| 3) Profit Planning    | 6) Food Cost Percent Formulas      |

A brief overview of alcoholic beverage procurement and costing will be discussed.