

# Spokane Community College

## COURSE LEARNING OUTCOMES (CLO) AND OUTLINE

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**Course Title: Hospitality Accounting and Cost Controls**

**Prefix and Course Number: CUL 265**

**Version Date: 1/3/22**

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### **Course Learning Outcomes:**

By the end of this course, a student should be able to:

- Identify and explain elements and importance of all categories of a profit and loss statement
- Identify, explain, and project sales volume based on sales history in a foodservice unit
- Identify and explain how to manage the cost of food products from purchasing to serving
- Identify and explain how to manage the cost & profitability of alcoholic beverages
- Identify and explain the concept and importance of variable vs. fixed costs in hospitality controls
- Identify and explain how to manage the cost of labor in front and back of the house in a restaurant
- Identify and explain other related costs of foodservice units (Non-food, beverage, and labor)
- Identify and explain and analyze expenses using the Universal System of Accounting for restaurants

### **Course Outline:**

- I. Introduction to Sales, Expenses, and Profit
  - a. Review relationship of fractions
  - b. Decimals and Percentages
- II. Cost of Food
  - a. Purchasing
  - b. Mise en Place
  - c. Standardize recipes
  - d. Menu pricing vs. cost of food
- III. Cost of Alcoholic Beverages
  - a. Spirits, wine, beer
  - b. Food transfers
- IV. Cost of Labor
  - a. Hiring and training expenses
  - b. Job descriptions and specifications
  - c. Managing employee turnover
  - d. FOH and BOH job titles
  - e. Fixed labor vs variable labor expenses
- V. Other Expenses
  - a. Overhead
  - b. Disposables and replacement expenses
  - c. Fixed vs variable expenses in overhead
- VI. Analyzing Results

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- a. Uniform System of Accounts for Restaurants
- b. Profit and Loss Statement vs Balance Sheets