



General Course Information

Instructor:	William C. Murray, Ph.D.
Email:	murrayw@uoguelph.ca
Office Location:	MACS 205
Phone:	519-824-4120 x 52786
Office Hours:	Mondays & Wednesdays, 11 am – 12 noon, or by appointment
Class Schedule:	<i>Lecture</i> : Mondays & Wednesdays, 12:30 – 1:20 pm, MINS 029 <i>Seminar Section 1</i> : Fridays, 9:30 – 11:20 am, MINS 017 <i>Seminar Section 2</i> : Fridays, 11:30 am – 1:20 pm, MINS 017
Teaching Assistant:	Jiayin Liu (jiayin@uoguelph.ca)
Prerequisite:	4.0 credits

Course Description

This is a study of the policies and procedures required to control food, beverage and other products, payroll and other operating costs. Areas examined include such topics as cost behaviour and analysis, menu analysis, budget preparation and the interpretation of data. The course will also stress the application of analytical techniques. Examples from all industry segments will be used.

Course Learning Outcomes

Course Objectives

Upon successful completion of the course, the student should be able to:

1. Discuss the importance of the cost control cycle including its effect on the operation's profitability (RFS, LO1, LO5)
2. Evaluate a restaurant's menu and its effect on various aspects of the organization (RFS, LO1, LO5)
3. Discuss, including reasons and effects, the methods and steps required to control (RFS, LO1, LO4):
 - Revenue
 - Food and beverage costs
 - Purchasing
 - Receiving, storing, and issuing
 - Preparations and portions
 - Payroll expenses
 - Utilities and other miscellaneous expenses
 - Theft / fraud
4. Apply various quantitative and qualitative techniques to evaluate existing and proposed hospitality operations. (Note that, for various reasons, the emphasis in this course will be on food service operations. The same basic approaches are applicable across not only the hospitality industry, but in most businesses.) (RFS, LO1)

Course Function

The goal of this course is to instill a respect for the importance of managing costs in a successful food service operation. We will explore the details of cost controls, including purchasing, storing, and issuing

products correctly, planning and forecasting, proper production and portioning, monitoring consistent production and preventing loss through waste and theft. You will leave this course with skills in hospitality math that can be immediately applied to work in the food service field and future coursework. We spend a great deal of time both discussing the values of cost controls and practicing techniques in control – balancing why to do it and how to do it. Your success will come through dedicated application, completing problems, and being prepared to interact in class.

Course Assessment

Exams

There will be three exams in this course: two in-class midterm exams and a final exam. Exams content will include reading assignments, class lectures, seminars, and discussions, as well as any content/comments made by guest speakers.

Quizzes

Quizzes will be scheduled throughout the course. Quizzes serve as a formative method of evaluation that provide you with feedback on how well you are incorporate the course material, specifically the concepts included in the textbook. They are very short and typically cover the most recent assigned chapter readings.

Assignment

There will be an individual assignment in this course focused on cost control issues. You will be asked to apply your skills to either work through a series of challenges and/or critically observe the operations of a business. More detailed information will be provided in class

Assessment	Weight	Description	Due Date	Location
1	10%	Assignment(s)	TBA	In Class
2	10%	Quizzes	Ongoing	In Class
3	40%	Midterm exams (2)	See schedule	In Class
4	40%	Final exam	April 19, 2018	TBA
Total	100%			

Grading Breakdown

A+	90-100%	A	85-89%	A-	80-84%
B+	77-79%	B	73-76%	B-	70-72%
C+	67-69%	C	63-66%	C-	60-62%
D+	57-59%	D	53-56%	D-	50-52%
F	0-49%				

Letter grades will be assigned based on the total points earned.

<https://www.uoguelph.ca/registrar/calendars/undergraduate/2015-2016/c08/c08-grds.shtml>

Course Resources

Textbooks and/or Additional Resources

Dittmer, P., Keefe, J., Hoyer, G., & Foster, T. (2010). Principles of Food, Beverage and Labour Cost Controls. Second Canadian Edition, John Wiley & Sons Canada, Ltd.

* Additional readings assigned throughout the course will be provided through CourseLink

Calculators (very important)

You will need a basic 4-function calculator (addition, subtraction, multiplication and division) for this course that you should bring with you to every class. These can be purchased at the bookstore for \$5-10. Calculators with any memory or formula functions will NOT be allowed in exams.

Philosophy and Expectations

This is a highly practical course with material that can be immediately applied when working in the food industry. The skills you learn here are the cornerstone of basic management in any operation, be it in restaurants, institutional foodservice, consulting, and/or any industry that works with foodservice. I believe that you are here to take advantage of the opportunities to learn about controlling costs within the foodservice industry. This is your opportunity; as such, you must take an active and involved role in that learning.

To be successful, it is your responsibility to attend lectures fully prepared to engage with the course content. This includes reading assignment material before class, attending lectures and seminars, taking notes on that course material and information provided during lectures and seminars, completing assigned questions and work prior to seminar to the best of your ability (so that you can identify areas that might be unclear or challenging in seminar), and taking advantage of the opportunities to ask questions, provide examples, and/or participate in discussions. It is highly recommended that you read and make your own notes from the assigned textbook readings before lectures and add to these with relevant notes during lectures/seminars.

Part of taking an active role in your learning is preparing your own notes and resources throughout the course. As such, copies of course slides will not be provided, nor will detailed answers to chapter questions. Brief answers to chapter questions will be provided so that you may check your work in progress, while more detailed explanations of selected material will be covered in seminar. It is highly recommended that you read and make your own notes from the assigned readings before lectures and add to these with relevant notes during lectures/seminars. This is all part of your learning process. In turn, I will strive to make the material approachable, relatable, and relevant, connecting the ideas of hotel management with current industry issues and practices.

Important information about the course, including announcements, changes in our scheduled work, and discussion about assignments/tests/exams all occur within lectures and seminars. Should you be unable to attend a lecture or seminar, it is your responsibility to contact others in the class to see what you had missed.

Course Information and Guidelines

Exams

Midterm exams will be held during the seminar sections of this course. The final exam is scheduled during the end-of-term formal exam period. Absence from any exam must be properly documented and follow university guidelines to avoid a grade of zero. For most issues, documentation from medical services, counselling services or the Dean's office (for medical or compassionate reasons) is required. Vacation travel or outside work commitments, among other reasons, will typically not be accepted to miss an exam. A grade of zero will be assigned if you miss an exam without proper documentation. Please read your Undergraduate Calendar for the regulations. When in doubt, contact your instructor. If you have religious observances which conflict with the course schedule or if you are registered with the Centre for Students with Disabilities, please contact your instructor as soon as possible to make alternate arrangements

Laptops and other electronic devices

The most powerful way to absorb new information is by writing it down; this is the recommended method of taking notes in class. While you are permitted to use computers in the class, please do so only for note-taking purposes. The use of personal electronic devices in spaces such as a lecture hall can be intrusive and disturbing to others in the learning environment. The use of computers and/or mobile devices in class for playing games, web-surfing, or social networking will not be tolerated; you will be asked to leave the class if it becomes a problem. This is in attempt to maintain a focused learning environment, and is of course good-practice for when you enter the work force.

Cell-phones or ANY other electronic devices (or non-electronic aids of any sort) will not be allowed in any exam. Any student caught using and/or having such a device or material on their person in the exam

room without express prior written consent from the instructor will be referred immediately to the Associate Dean (Academic) for academic misconduct.

Recording / capturing course content

Electronic recording of class material, including videos, photographs, or audio recordings, is strictly forbidden without prior consent from the instructor. When recordings are permitted, they are solely for the use of the authorized student and may not be reproduced or shared without the written consent of the instructor.

Grading Policies

Assignment due dates and times will be clearly communicated. Unless you have received an extension prior to the due date, late penalties 10% per day will be incurred, removed from your earned assignment mark. Extensions may be granted based on valid medical (doctor's note) or personal reasons (note from Counselling Services), or at your instructor's discretion. Late assignments will receive a grade of zero and not be accepted once graded assignments have been returned to the class unless alternative arrangements have already been made.

Students who find themselves unable to meet course requirements by the deadlines or the criteria expected because of medical or personal reasons should review the regulations on academic consideration in the Academic Calendar and discuss their situation with the instructor immediately, and well as a program counselor or other academic counselor as appropriate.

<http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-grds.shtml>

Email

Contacting myself or our teaching assistant with questions, information, or to book an appointment is best done through email. I strive to respond to all properly formatted student emails with 24 hours during the working week (Mon-Fri) and regular working hours. It is expected that you will practice proper email etiquette in your communications, including.

- Identifying the course code as part of the subject line in your email (HTM 2230)
- Properly addressing the recipient (i.e. 'Hello Professor Murray' or 'Hi Jiayin')
- Writing your message in full sentences, avoiding the use of text messaging short forms or emoji
- Ending your email with a clear signature line, including your name and student number

University Policies

Academic Consideration

When you find yourself unable to meet an in-course requirement because of illness or compassionate reasons, please advise the course instructor in writing, with your name, id#, and e-mail contact. See the academic calendar for information on regulations and procedures for Academic Consideration:

<http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08-ac.shtml>

Academic Misconduct

The University of Guelph is committed to upholding the highest standards of academic integrity and it is the responsibility of all members of the University community, faculty, staff, and students to be aware of what constitutes academic misconduct and to do as much as possible to prevent academic offences from occurring. University of Guelph students have the responsibility of abiding by the University's policy on academic misconduct regardless of their location of study; faculty, staff and students have the responsibility of supporting an environment that discourages misconduct. Students need to remain aware that instructors have access to and the right to use electronic and other means of detection. Please note: Whether or not a student intended to commit academic misconduct is not relevant for a finding of guilt. Hurried or careless submission of assignments does not excuse students from responsibility for verifying the academic integrity of their work before submitting it. Students who are in any doubt as to whether an action on their part could be construed as an academic offence should consult with a faculty member or faculty advisor. The Academic Misconduct Policy is detailed in the Undergraduate Calendar:

<http://www.uoguelph.ca/registrar/calendars/undergraduate/current/c08/c08>

Accessibility

The University of Guelph is committed to creating a barrier-free environment. Providing services for students is a shared responsibility among students, faculty and administrators. This relationship is based on respect of individual rights, the dignity of the individual and the University community's shared commitment to an open and supportive learning environment. Students requiring service or accommodation, whether due to an identified, ongoing disability or a short-term disability should contact the Centre for Students with Disabilities as soon as possible. For more information, contact CSD at 519-824-4120 ext. 56208 or email csd@uoguelph.ca or see the website: <http://www.csd.uoguelph.ca/csd/>

Course Evaluation Information

Please refer to the [Course and Instructor Evaluation Website](#)

Drop date

The last date to drop one-semester courses, without academic penalty, is **MARCH 9, 2018**. For regulations and procedures for Dropping Courses, see the Academic Calendar:

<https://www.uoguelph.ca/registrar/calendars/undergraduate/2017-2018/index.shtml>

Additional Course Information

All announcements, required and recommended readings, assignment information and course updates will be posted on Course Link (D2L). It is your responsibility to keep abreast of course materials and relevant communication through this means. Furthermore, the instructor may normally be contacted using email (preferred) or telephone during regular business days and hours (Mon to Fri).

Important University Dates

The schedule of important university dates can be found at:

<https://www.uoguelph.ca/registrar/calendars/undergraduate/current/c03/c03-fallsem.shtml>

E-mail

As per university regulations, all students are required to check their <uoguelph.ca> e-mail account regularly. E-mail is the official route of communication between the university and its students.

Tentative Course Schedule

	DAY	DATE	CONTENT & TOPICS	PREPARATION & DEADLINES
1	MON	Jan 8	Course introduction and outline review	
	WED	Jan 10	Ch 1: Cost and Sales Concepts	Chapter reading
	FRI	Jan 12	Ch 1 Questions & Ch 2: The Control Process	Chapter reading Assigned questions
2	MON	Jan 15	Ch 2: The Control Process	Chapter reading
	WED	Jan 17	Ch 3: Cost / Volume / Profit	Chapter reading
	FRI	Jan 19	Ch 2 & Ch 3 Questions	Assigned questions
3	MON	Jan 22	Ch 4: Food Purchasing & Receiving	Chapter reading
	WED	Jan 24	Ch 5: Food Storing & Issuing	Chapter reading
	FRI	Jan 26	Ch 4 & 5 Questions	Assigned questions
4	MON	Jan 29	Ch 6: Food Production Control - Portions	Chapter reading
	WED	Jan 31	Ch 6: Food Production Control - Portions	
	FRI	Feb 2	Midterm Exam 1	<i>Hand-out: Recipe Sheets</i>
5	MON	Feb 5	Ch 7: Food Production Control – Quantities	Chapter reading
	WED	Feb 7	Ch 8: Monitoring Foodservice Operations – Monthly Inventory & Food Costs	Chapter reading
	FRI	Feb 9	Ch 6 & 7 Questions	Assigned questions <i>Review: Recipe Sheets</i>
6	MON	Feb 12	Ch 8: Monitoring Foodservice Operations – Monthly Inventory & Food Costs	Chapter reading
	WED	Feb 14	Ch 9: Monitoring Foodservice Operations – Daily Inventory & Food Costs	Chapter reading
	FRI	Feb 16	Ch 8 & 9 Questions	Assigned questions <i>Assignment – Recipe Costing</i>
7	MON	Feb 19	Winter Break – No Classes	
	WED	Feb 21	Winter Break – No Classes	
	FRI	Feb 23	Winter Break – No Classes	
8	MON	Feb 26	Ch 10: Monitoring Foodservice Operations – Actual vs Standard Food Costs	Chapter reading
	WED	Feb 28	Ch 11: Menu Engineering	Chapter reading
	FRI	Mar 2	Ch 10 & 11 Questions	Assigned questions
9	MON	Mar 5	Tentative Guest Speaker: Executive in Residence - Sal Howell	
	WED	Mar 7	Ch 12: Food Sales Control	Chapter reading
	FRI	Mar 9	Midterm Exam 2	
10	MON	Mar 12	Ch 13 & 14: Beverage Purchase, Receiving, Storing & Issuing	Chapter reading

	WED	Mar 14	Ch 15 & 16: Beverage Production Control & Monitoring	Chapter reading
	FRI	Mar 16	Ch 13-16 Questions + Theft	Assigned questions
11	MON	Mar 19	Ch 17: Beverage Sales Control	Chapter reading
	WED	Mar 21	Ch 18: Labour Cost Considerations	Chapter reading
	FRI	Mar 23	Ch 17 & 18 Questions	Assigned questions <i>Assignment – Three friends go out to a bar</i>
12	MON	Mar 26	Ch 19: Establishing Performance Standards	Chapter reading
	WED	Mar 28	Ch 20: Training Staff	Chapter reading
	FRI	Mar 30	Holiday – No Classes	
13	MON	Apr 2	Ch 19 & 20 Questions + Scheduling	Assigned questions
	WED	Apr 4	Ch 21: Monitoring Performance & Taking Corrective Actions	Chapter reading
	FRI	Apr 6	Review – Student Directed Q & A	
FINAL EXAM: APRIL 19, 2018 11:30 am – 1:30 pm Location TBA				