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 preparations and interpretation of data. The course will also stress the application of analytical techniques. Examples from all industry segments will be used.

Pixland/Thinkstock, Jupiterimages

Control systems are important in every industry to ensure efficiency, cost effectiveness, and profitability. However, they are especially important in the hospitality industry as there are such a wide variety of inputs and profit margins are usually very thin. Good control systems, consistently implemented, can be the difference between a business's survival or its demise.

By the end of the course, you should be able to:

- Discuss the importance of the cost control cycle including its effect on the operation's profitability
- Evaluate a restaurant's menu and its effect on various aspects of the organization
- Discuss, including reasons and effects, the methods and steps required to control:
    - Purchasing
    - Receiving, storing, and issuing
    - Food preparations and portions
    - Beverages
    - Guests cheques and cash
    - Payroll expenses
    - Theft/fraud
- Apply various quantitative and qualitative techniques to evaluate existing and proposed hospitality operations. (Please note that, for various reasons, the emphasis will be on food service operations, the same basic approaches are applicable across not only the hospitality industry, but any business.)

The concepts and issues of this course are presented in 10 online units. These units will help guide you in pacing yourself through the course materials.

The units are as follows:

- Unit 01: Introduction to Cost Controls and Sales Concepts (Week 1)
- Unit 02: Cost / Volume / Profit Relationship (Week 2 & 3)
- Unit 03: Purchasing, Receiving and Storage Controls (Week 4)
- Unit 04: Production Controls (Week 5)
- Unit 05: Monitoring Operations (Weeks 6 & 7)
- Unit 06: Sales Controls (Week 8)
- Unit 07: Accounting Controls (Week 9)
- Unit 08: Labour Controls (Week 10)
- Unit 09: Beverage Controls (Week 11)
- Unit 10: Review (Week 12)

Note: It is strongly recommended that you follow the course **Schedule** (see **Schedule** link located in the top navigation bar). The **Schedule** outlines what you should be working on during each week of the course. By following the **Schedule**, you will be better prepared to complete course assignments and will be able to participate more effectively in the online discussions.

Connie Jager Zavitz

Connie completed under graduate work the University of Western Ontario and Wilfrid Laurier University. She became a Chartered Accountant in 1993. Connie has worked for KPMG for over 20 years. While with KPMG she worked in over seven different offices, including Sydney, Australia. Her most recent position at KPMG was as the Director of KPMG's Global Audit Learning and Development. Connie is currently on sabbatical from KPMG so that she can complete her Masters in Education, specializing in distance education.

Connie is married and has two daughters. Connie enjoys watching TV, biking, gardening, scrapbooking, and watching her daughters compete in synchronized swimming.

Connie Jager Zavitz

You are expected to have an understanding of Internet and email basics. You will be navigating and searching the Internet and corresponding with others in your class using web-based conferencing and email.

Please ensure that your computer system meets the Minimum Requirements.

If you do not have these technical requirements, consider either upgrading your personal computer, or using a machine on campus. Trying to use someone else's computer for the course may prove to be frustrating and difficult.

Please follow this quick System Check to determine if you have the right setup. (Results will be displayed in a new browser window).

© 2014 Open Learning and Educational Support

An important part of online learning is staying actively engaged with your classmates throughout the semester. This course has been designed to provide you with frequent opportunities to work collaboratively. Throughout the semester you will work in discussion groups to discuss key questions posed in the unit content. These activities are opportunities for you to explore the new ideas, share your knowledge, support your classmates and solicit feedback. Think of the course website as an online learning community.

The following are the discussion forums for this course. Remember to check these areas **often** and be sure to post your responses to the **appropriate** discussion thread as outlined in the units. You can access the discussions area by clicking on the **Discussions** link located on the top navigation bar of the course website.

1. **Introductory Activity**: Use this forum to introduce yourself to your group members and to address the questions posed in the Introductory Activity in **Unit 01**.

2. **Ask the Professor**: Use this forum for general questions about assignments or about the course content. Your instructor or Teaching Assistant will monitor this area frequently and respond to questions or concerns.

3. **Unit Discussions:** Each of the units have discussion forms. The discussion form questions relate directly subject matter of that unit. Students are expected to post at least one original, high quality, post per unit AND respond to at least one of their peers posts. *Participation in these discussion forums will be factored into the students Participation Mark*.

4. **Mandatory Exercises/Learning Activities**: Each unit has a learning activity and/or exercise that require completion by the students. These forms are designed so that students can discuss the solutions and ask questions regarding the question in an open form. *Completion of these activities, as evidenced by participation in the discussion forums will be factored into the Participation mark*.

5. **Internal Controls – Discussion Forum Component of Assignment:** The first part of the internal controls assignment is completed using the discussion forum. The second component is a written report. The facilitator will provide additional details during the course.

6. **DE Technical Help**: Technical help staff ready to answer your technical questions about the learning platform will monitor this discussion on a daily basis.

Discussion Forum Expectations

As discussions are a significant component of this course, please take some time to review Writing for Online Discussions. Discussion postings are considered be written work, so be aware of the language, style and terminology you use to communicate.

Communicating Online: Netiquette

In our online learning community we all need to be supportive and forthright with one another. However, please keep in mind that each of the discussion areas are public places. Anyone with access to the course website and discussion areas can see your messages. Remember that non-verbal communication is missing online and give your classmates the benefit of the doubt when interpreting their messages. You are expected to communicate through the discussion area of this course website in a mature, professional manner. This means complete thoughts, complete sentences, relevant subject lines and at least a moderate amount of proofreading. In order for really good discussion to take place, we need to put effort into expressing our ideas to the best of our abilities. You are also reminded that proper "Netiquette" includes commenting on people's ideas but not their personalities or characters. If you are ever in doubt as to what this means, please send your instructor a sample of what you are considering for review in advance. Also, please consider these communications as formal exchanges: though you are encouraged to think critically, please remember to be considerate, polite and respectful. No swearing or

abusive behaviour will be tolerated. Please use e-mail for personal communications.

Below are some guidelines to consider when communicating with your classmates and instructor online. These have been adapted by the [University of British Columbia](#) from the [Core Rules of Netiquette by Virginia Shea](#).

Polka Dot/Thinkstock, Jupiterimages

Know Your Context

- Introduce yourself
- Remember that culture influences communication style and practices. Stay open and ask questions – avoid assumptions.
- Instructors will usually set the tone and provide guidance/guidelines.

Remember the Human

- We all come with personalities. Remember there is a person behind the words. Ask for clarification before making judgement.
- Check your tone before you publish.
- Respond to people using their names.
- Again, culture and even gender can play a part in how people communicate.
- Remain authentic and respect the same of others.
- People participate in different ways – some just by reading the communication rather than jumping into it.
- Avoid jokes and sarcasm- they often don't translate well to the online environment.

Text has Permanence

- What you say online is difficult to retract later – once in print. Be judicious. Read and revise before you post.
- Consider your responsibility to the group and to the learning environment.
- If you are working collaboratively – agree on ground rules for text communication (formal or informal; seek clarification whenever needed, etc).

Flaming: Research Before You React

- Accept and forgive mistakes.
- Consider your responsibility to the group and to the learning environment.
- Seek clarification before reacting.
- Ask your instructor for guidance *

Respect Privacy and Original Ideas

- Always quote if you are responding to a specific point made by someone else.
- Ask the author of an email before forwarding it.

Source: University of British Columbia, [Communicating Online: Netiquette](#)

Sometimes, online behaviour can appear so disrespectful and even hostile that it requires attention and follow up. In this case, let your instructor know right away so that the right resources can be called upon to help.

1. What can you expect from your instructor?

- Checks into the course website frequently
- Posts course announcements to the **News** section of the **Course Home**
- Available to answer questions and provide feedback on course exercises
- Responds to emails within two working days
- Provides feedback on all assignments within two weeks of submission.

2. What is expected of students?

- Checks into the course website frequently
- Checks **News** postings and postings made to the **Questions and Answers** Discussion area frequently
- Participates actively in the discussions
- Demonstrates respects to the instructor, teachers assistant, and fellow students
- Completes the majority of required exercises and activities in each unit.

Required Textbook

*Principles of Food, Beverage, and Labour Cost Controls (*Second Canadian Edition)

by Paul R. Dittmer, J. Desmond Keefe, Gary Hoyer, Tim Foster, Published by John Wiley & Sons, Inc. 2014.

eBook version also available (but not recommended).

You may purchase this text at one of the University of Guelph bookstores:

- University of Guelph Bookstore
- Guelph Campus Coop Bookstore
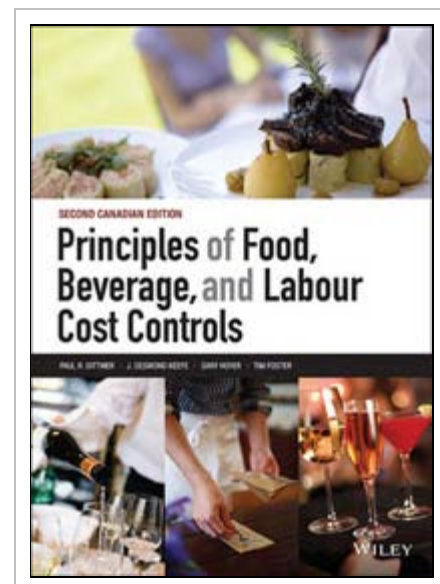
Instructor

Connie Zavitz
School of Hospitality and Tourism Management
University of Guelph
czavitz@uoguelph.ca

If you have any questions regarding the technical requirements of this course or about access to your course website please contact:

Technical Support

Open Learning and Educational Support
University of Guelph
519-824-4120 x56939
Toll-Free (Can/U.S.): 1 (866) 275-1478
help@OpenEd.uoguelph.ca

Hours of Operation

Monday – Friday: 8:30 a.m. – 8:30 p.m.
Saturday: 10:00 a.m. – 4:00p.m.
Sunday: 12 noon – 12:00 midnight

(All times are Eastern)

General Inquiries

Open Learning and Educational Support
University of Guelph
519-824-4120 x55000
519-824-1112 (fax)
info@OpenEd.uoguelph.ca

To successfully complete this course it is recommended that you:

1. **Familiarize yourself with the Course**

   Start by navigating through all the course components to become comfortable with the organization of the course and familiar with the course expectations. A good place to begin is here with the course **Outline**. You also need to visit the **Schedule** (where you will find a timeline for the course along with due dates). The **Units** guide you for each of the 12 weeks of the course. The **Resources** section of the course website has useful information and links to the library. If you have any questions you can ask them in the **Questions and Answers** discussion forum.

2. **Stay Up-to-Date**

   Log on to the course website frequently to keep up on course developments. You are responsible for attending to all announcements, assignments and course material distributed online. Please check regularly for important messages from the instructor in the **News** section on the **Course Home** page and the **Questions and Answers** discussion forum.

3. **Commitment**

   Your course website acts as your classroom. Every student is of course different, but you should plan on spending an average of 8-10 hours per week on this course. Scheduling your time wisely in an online course is very crucial. Since we do not meet at a scheduled time every week, it is up to you to make sure you are logging in regularly. You will need to visit the course website a minimum of 3-5 times per week to find out what to do, get help and talk to your instructor and your classmates.

4. **Manage your Time**

   Manage your time well. Plan to set aside time each week to complete all unit activities, assignments and readings. Use the **Schedule** to chart out your workload and timelines for completion. Be sure to:
   - Read through all the unit and textbook readings, learning activities and assignments prior to beginning each unit.
   - Stay active and in touch with your instructor and classmates by participating in all discussions.
   - Complete and submit all assignments according to the due dates listed on the course **Schedule**.

New to Learning Online?

If you are new to online learning, you are encouraged to review the following resources:
Tips for Online Learning
A Guide for Time Management