



**SCHOOL of BUSINESS AND TECHNOLOGY**  
**Department of Hospitality and Tourism Management**

Richard A. Henson Center, Room 2100  
Princess Anne, Maryland 21853-1299

Office: 410-651-6563  
Fax: 410-651-6273

**COURSE OUTLINE – SYLLABUS**

**1. GENERAL INFORMATION:**

- 1.1 Course: FMGT 301 Food & Beverage Control Accounting - 3 Credit Hours
- 1.2 Meeting Time: Section 0101 WF – 2:00 p.m. – 3:50 p.m., RHC, Room 1125
- 1.3 Instructor: Katherine A. Quinn, Ph.D., CHE  
[kaquinn@umes.edu](mailto:kaquinn@umes.edu), 410-651-7876, RHC Room 2110
- 1.4 Text: Kasavana, Michael, 6<sup>th</sup> Edition 2011, “*Managing Computers in the Hospitality Industry*”, Educational Institute of AHMA.
- 1.5 Office Hours: M 11am – 4pm, W 11am – 2pm, TTH 11am. – 1pm
- 1.6 **HTM Department Mission and Philosophy:** The mission of the Department of Hospitality and Tourism Management (HTM) within the School of Business and Technology is to prepare entry level hospitality management professionals with **essential skills** for long term hospitality career success and industry leadership. HTM also fosters research and service of direct application and benefit to the State of Maryland and the global hospitality industry (UMES Undergraduates Catalog: 2015-16).
- 1.7 **Disability Statement:** Students capable of success, regardless of their disabilities are admitted to the university. The faculty and staff of the University of Maryland Eastern Shore work cooperatively to assist their students in achieving their educational goals. Moreover, students with disabilities are accommodated in accordance with both federal and state laws. To receive special accommodations for a disability, the student must register with Student Disability Services (SDS) before any accommodations can be granted. At the time of registering for disability services, please bring documentation to support your claimed disability. The documentation must be recent and provided by a licensed professional with expertise in the special disability area. If you have any questions about disability services or accommodations, please contact Dr. Dorling K. Joseph at (410) 621-3446. Student Disability Services (SDS) is located in the Student

Services Center (SSC, Suite 2165).

## 2. **COURSE DESCRIPTION:**

This course emphasizes cost accounting and budget and pricing techniques for the hospitality industry. Recipe costs, portion control, product yields, inventory methods and valuation, and menu engineering are studied. (UMES Undergraduates Catalog: 2013-15)

## 3. **COURSE OBJECTIVES:**

3.1 **General:** This course provides an introduction to food, beverage, and labor cost controls, including application of the four-step control process in foodservice operations – purchasing, receiving, storing, issuing, and production. The student will be able to solve inventory valuation; cost and yield; and sales and profitability problems.

### 3.2 **Program Learning Outcomes (PLOs) (#3):**

3.2.1 PLO #3 - Quantitative Competence: Initiate and APPLY financial decision making processes and documents necessary for cost effective customer/guest satisfaction management in hospitality establishments.

3.3 **Course Learning Outcomes (CLOs):** Upon completion of this course students will be able to:

3.2.2 Identify formulas to compute cost percent and sales price. -5

3.2.3 Apply formulas to determine sales in dollars; sales in Modules; variable costs; fixed costs; profit; contribution rate; contribution margin; variable rate; and break-even point. -4

3.2.4 Explain the difference between directs and stores and provide examples of each. -5

3.2.5 Distinguish between inter and intra unit transfers. -3

3.2.6 Calculate inventory using the periodic and perpetual inventory methods and inventory values using LIFO, FIFO, and weighted average. -4

3.2.7 Demonstrate an understanding of the steps and factors involved in calculating standard portion sizes, standard recipes, and standard portion costs to food & beverage service operations. -4

3.2.8 Define and calculate the popularity index for menu items. Use popularity index to forecast sales. -6

3.2.9 Complete a menu engineering worksheet, interpret the results, and suggest various possible changes to improve profit. -4

#### **4. CONDUCT OF COURSE:**

4.1 **Prerequisites:** HTM or PGM Major, HMGT 340, Curriculum Area II (Economics), and Curriculum Area IV (Mathematics) requirements must be met.

4.2 **Attendance:** (Reference UMES and HRM Dept. Policy)

4.2.1 Class attendance is compulsory for all students.

4.2.2 Each student is permitted a number of "unexcused absences" equal to the number of semester hours the course yields.

4.2.3 For every class period missed beyond the days allowed, a reduction of one (1) letter grade is permitted. Thus, class attendance is paramount. In the service industry, tardiness is not acceptable.

4.2.4 "Excused absences" are those absences incurred by the student's participation in college class-sponsored activities. Examples include band, chorale, gospel choir, athletic teams, field trips, etc.

4.2.5 Every student is responsible for informing his/her teacher(s) of impending absence(s) from class when the student has such information beforehand.

4.2.6 For every class period missed beyond the two (3) days allowed a reduction of one (1) letter grade is permitted.

Thus, class attendance is paramount. In the service industry, tardiness is not acceptable. Students not present at the beginning of class are counted as absent.

4.3 **Activities:**

##### 4.3.1 Classroom Activities

Lecture, discussion, practice exercises, and quizzes. Exercises and problems from the book will be used to help learn the difficult topics covered in this class. Text books are required and should be brought to each class. Several assignments and problems will be done in class.

##### 4.3.2 Homework

Homework assignments must be submitted into **blackboard** when due. Homework will comprise both Excel exercises and other problems. Students are responsible for checking Blackboard for the assignments – failure to do so will result in missing assignments and loss points. There is NO PROVISION for late submissions – assignments are posted in advance providing you sufficient time to complete. Homework will be due at 11:59pm on the scheduled day.

### 4.3.3 Chapter Analysis

Students will be assigned chapter T/F, discussion and multiple choice questions, and word completion statements for a specific chapter. Each student will be assigned different material and will work independently during the scheduled class time. Students will be required to provide supporting documentation from the chapter (supporting statement, page and paragraph #s) for each response.

### 4.4 Academic Honesty: - See University Handbook for policy and enforcement

Students are expected to do their own work and neither to give nor to receive assistance during quizzes and examinations or to turn in the work of someone and claiming it as your own. **The minimum sanction for cases of proven cheating is failure of the course.**

### 5. FINAL GRADE DETERMINATION:

In general, students are responsible for all assignments, including guest lecturers, films, textbook reading, handouts, and reports by classmates.

However, final grade will specifically be determined as follows:

		<b>Points</b>	<b>%</b>
Examinations	1 @ 170 points each	170	17 %
Examinations	3 @ 165 points each	495	49.5 %
Quizzes	3 @ 20 points each	60	6 %
Excel Problems/CVP/ Connect Assignment		185	18.5 %
Chapter Analysis (18-21)		<u>90</u>	<u>9%</u>
Total Possible Points		1000	100 %

**Syllabus Changes**: The professor reserves the right to make adjustments to the syllabus and assignments and their point value, on an as needed basis. All students will be notified of any changes and provided with an updated syllabus.

### 6. REFERENCES:

Keiser, J., DeMicco, F.J., Coganoglu, & Grimes, R. (2008). Analyzing and controlling foodservice costs. Upper Saddle River, NJ: Pearson Prentice Hall

## 7. SCHEDULE OF DATES, TOPICS, AND ASSIGNMENTS

<b>Class Date</b>	<b>Topic</b>	<b>Chapters</b>	<b>Assignments</b>	<b>Points</b>	
Tuesday, January 31, 2017	Introduction/Syllabus Review		<i>Read Chapter 1</i>		
Thursday, February 2, 2017	Costs and Sales Concept	Chapter 1	<i>Read Chapter 2</i>		
Tuesday, February 7, 2017	Costs and Sales Concept	Chapter 1	<i>Read Chapter 2</i>		
Thursday, February 9, 2017	The Control Process	Chapter 2			
Tuesday, February 14, 2017	The Control Process	Chapter 2	<i>Read Chapter 3</i>		
Thursday, February 16, 2017	Cost/Volume/Profit Relationships	Chapter 3			
Tuesday, February 21, 2017	Cost/Volume/Profit Relationships	Chapter 3	<i>Read Chapter 4</i>		
Thursday, February 23, 2017	Food Purchasing Control	Chapter 4			
Tuesday, February 28, 2017	<b>Exam #1</b>	<b>Chapters 1 - 4</b>	<i>Read Chapter 5</i>	<b>170</b>	
Thursday, March 2, 2017	<i>Food Receiving, Storing, Issuing</i>	Chapter 5	<i>Read Chapter 6</i>		
Tuesday, March 7, 2017	Food Production Portion Control	Chapter 6			
Thursday, March 9, 2017	Food Production Portion Control	Chapter 6	<i>Read Chapter 7</i>		
Tuesday, March 14, 2017	Food Production Quantity Control	Chapter 7	<b>Quiz1 chp5-6</b>	<b>20</b>	
Thursday, March 16, 2017	<b>Mid-term Examination #2</b>	<b>Chapters 5 - 7</b>	<i>Read Chapter 8</i>	<b>165</b>	
<b>Tuesday, March 21, 2017</b>	<b><i>Spring Break</i></b>	<b><i>Spring Break</i></b>	<b><i>Spring Break</i></b>		
<b>Thursday, March 23, 2017</b>	<b><i>Spring Break</i></b>	<b><i>Spring Break</i></b>	<b><i>Spring Break</i></b>		
Tuesday, March 28, 2017	Monthly Inventory & Food Cost	Chapters 8	<i>Read Chapters 9&amp;10</i>		
Thursday, March 30, 2017	Daily Inventory	Chapter 9&10	<i>Read Chapter 11</i>	<b>20</b>	
Tuesday, April 4, 2017	Daily Food Cost	Chapter 10	<b>Quiz2 chp9-10</b>		
Thursday, April 6, 2017	Menu Engineering	Chapter 11			
Tuesday, April 11, 2017	Menu Engineering	Chapter 11			
Thursday, April 13, 2017	Menu Engineering	Chapter 11	<i>Read Chapter 12</i>		
Tuesday, April 18, 2017	Controlling Food Sales	Chapter 12			
Thursday, April 20, 2017	Exam prep/review	<b>No class</b>			
Tuesday, April 25, 2017	<b>Examination #3</b>	Chapters 8-12	<i>Read Chapters13&amp;14</i>	<b>165</b>	
Thursday, April 27, 2017	Beverage Receiving, Storing, Issuing	Chapters 13&14	<i>Read Chapters 15&amp; 16</i>		
Tuesday, May 2, 2017	Beverage Production Control	Chapters 15&16			
Thursday, May 4, 2017	Beverage Sales Control	Chapter 17	<b>Quiz3 chp13-16</b>	<b>20</b>	
Tuesday, May 9, 2017	Exam prep/chapter analysis	<b>No class</b>			
Thursday, May 11, 2017	<b>Examination #4</b>	<b>Chapters 13 - 17</b>		<b>165</b>	
Tuesday, May 16, 2017	Work on Chapter Analysis	<b>No class</b>	<b>Chapters 18-21</b>		
<b>February 27, 2017</b>	<b>11:59pm</b>	<b>HOMEWORK</b>	Chps1-3	CVP-30/ Connect-40	<b>70</b>
<b>March 15, 2017</b>	<b>11:59pm</b>	<b>HOMEWORK</b>	Chps5-7	Excel-35	<b>35</b>
<b>April 24, 2017</b>	<b>11:59pm</b>	<b>HOMEWORK</b>	Chps8-12	Excel-35	<b>35</b>
<b>May 10, 2017</b>	<b>11:59pm</b>	<b>HOMEWORK</b>	Chps13-17	Excel-25 /BK-20	<b>45</b>
<b>May 19, 2017</b>	<b>11:59pm</b>	<b>Chapter Analysis</b>	Chps18-21		<b>90</b>
					<b>1000</b>