

## Master Syllabus

### HMT 2215 - Hospitality Cost Controls

**Division:** Business and Public Services

**Department:** Hospitality Management

**Credit Hour Total:** 3.0

**Lecture Hrs:** 3.0

**Prerequisite(s):** OR ACC 1210 HMT 1105 AND ACC 1100

**Date Revised:** April 2015

---

### Course Description:

In-depth analysis of financial costs associated with hospitality operations. Although the primary focus will be on restaurants, other operational costs from lodging, meeting and events, etc. will be introduced. Topics include financial statement interpretations, breakeven calculations, butcher test computations, inventory systems and in-depth labor cost control function.

### General Education Outcomes:

- ▣ Critical Thinking/Problem Solving Competency
- ▣ Information Literacy Competency
- ▣ Written Communication Competency

### Course Outcomes:

#### Cost and Cost Relationships

Calculate and interpret cost percentages.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Score 70% or higher

#### Cost, Volume, and Profit Analysis

Calculate break-even using the cost, volume & profit analysis from an income statement.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Score 70% or higher

#### Food Control and Portion Costing

Calculate portion cost using the butchers test and cooking loss test.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Score 70% or higher

#### Beverage Control and Portion Costing

Calculate portion cost and profit percentage using specified formulas and pre-cost/abstract information.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Score 70% or higher

#### Performance Standards

Construct five performance standards to include the standards being monitored and the corrective actions to be used if the standards are not met, for two hospitality positions of your choice.

**Assessment Method:** Locally developed exams

**Performance Criteria:** Score 70% or higher

**Assessment Method:** Performance appraisals

**Performance Criteria:** Score 70% or higher on department rubric

### Outline:

Cost and Cost Relationships  
Cost, Volume, and Profit Analysis  
Food Control and Portion Costing  
Beverage Control and Portion Costing  
Performance Standards  
Labor Controls