**EASTERN MEDITERRANEAN UNIVERSITY FACULTY OF TOURISM**

**COST ANALYSIS AND CONTROL**

**COURSE OUTLINE**

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| **COURSE CODE** | | | THRM 212 | | **COURSE LEVEL** | | | 2nd year 4th semester | |
| **COURSE TITLE** | | | COST ANALYSIS AND CONTROL | | | | | | |
| **COURSE TYPE** | | | Faculty Core | | | | | | |
| **LECTURER(S)** | | | Asst. Prof. Dr. M. Güven ARDAHAN | | | | | | |
| **CREDIT VALUE** | | | 3 | | | **ECTS VALUE** | | | 5 |
| **PREREQUISITES** | | | None | | | | | | |
| **COREQUISITES** | | | None | | | | | | |
| **DURATION OF COURSE** | | | 15 weeks | | | | | | |
| **WEB LINK** | | [http://tourism.emu.edu.tr -](https://tourism.emu.edu.tr/) guven.ardahan[@emu.edu.tr](mailto:mine.haktanir@emu.edu.tr) | | | | | | | |
| **AIM OF THE COURSE:**  This course aims to provide the students with the principles and procedures involved in an effective food and beverage control system, including standards determination, the operating budget, cost-volume-profit analysis and cost control, menu pricing, theft prevention, and food and beverage cost report applications. | | | | | | | | | |
| **GENERAL LEARNING OUTCOMES (COMPETENCES)**  On successful completion of this course, all students will have developed **knowledge** and **understanding** of:  1. Explain how a system of food service control points and control procedures help managers assess operational results and carry out critical functions on a daily basis.  2. Determine standard yields for food products.  On successful completion of this course, all students will have developed **their skills in**:  3. Calculate standard portion costs and standard dinner costs for food items on the basis of standard recipes and standard portion sizes.  4. Use the FIFO, LIFO, actual cost, and weighted average methods to calculate the value of products in inventory.  5. Prepare the monthy foog and beverage reports.  On successful completion of this course, all students will have developed **competencies in**:  6. Analyze trends to estimate food production requirements.  7. Comment on results and reports for the future projections. | | | | | | | | | |
| **RELATIONSHIP WITH OTHER COURSES**  It is a key concept in food and beverage industry. Therefore, it is a critical issue in developing a comprehensive food and beverage management knowledge and skills. | | | | | | | | | |
| **LEARNING / TEACHING METHOD**  Class lectures, problem solving sessions, homeworks, and group projects will be delivered to explain the topic. Take-home quizzes will help students to understand calculations. Further problem will be completed in the students own time. | | | | | | | | | |
| **ASSIGNMENTS**  Calculations and report preparations aiming to encourage students practice class material, will be assigned. | | | | | | | | | |
| **METHOD OF ASSESSMENT**  The assessment will be conducted in the following way: | | | | | | | | | |
|  | Assessment technique | | | Weight | | |  | | |
| Attendance | | | 10% | | |
| Exercise | | | 10% | | |
| Homework | | | 15% | | |
| Project | | | 15% | | |
| Midterm | | | 20% | | |
| Final | | | 30% | | |
| **ATTENDANCE**  Attendance is compulsory and absenteeism more than 20% of classes will be graded as “F”. Students with poor interest, poor  attendance and lack of data are graded NG. | | | | | | | | | |
| **TEXTBOOK/S** | | | | | | | | | |

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| The Required Text Book for the Course: Planning and Control for Food and Beverage Operations (8th edition), Jack D.  Ninemeier, Educational Institute, AH & LA.  Lecture Notes: Available at KMK Copy Center | | | |  |
| **EXTENDED READING LIST** | | | |
| **PLAGIARISM**  This is intentionally failing to give credit to sources used in writing regardless of whether they are published or unpublished. Plagiarism  (which also includes any kind of cheating in exams) is a disciplinary offence and will be dealt with accordingly.) | | | |
| **GRADING CRITERIA**  The following grading criteria is used university wide: | | | |
| Grade | Marks | Value |  |
| A | 85-100 | 4.0 |
| A- | 80-84 | 3.7 |
| B+ | 75-79 | 3.3 |
| B | 70-74 | 3.0 |
| B- | 66-69 | 2.7 |
| C+ | 63-65 | 2.3 |
| C | 60-62 | 2.0 |
| C- | 57-59 | 1.7 |
| D+ | 54-56 | 1.3 |
| D | 50-53 | 1.0 |
| D- | 45-49 | 0.7 |
| F | 0-44 | 0.0 |
| **SEMESTER OFFERED**  2016- 2017 Fall Semester | | | |
| **CONTENT & SCHEDULE**  The lecture topics within the semester are in the following schedule: | | | |

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| **WEEK** | **TOPICS** | **READING** |
| WEEK 1 | Introduction |  |
| WEEK 2 | *The Challenge of F&B Operations* | Chapter 1 |
| WEEK 3 | *The Control Function* | Chapter 2 |
| WEEK 4 | *The Menu: The Foundation for Control* | Chapter 3 |
| WEEK 5 | *Determining Food & Beverage Standards* | Chapter 5 |
| WEEK 6 | *Determining Food & Beverage Standards* | Chapter 5 |
| WEEK 7 | *Purchasing and Receiving Control* | Chapter 6 |
| WEEK 8 | ***MID-TERM EXAMS*** |  |
| WEEK 9 | *Storing and Issuing Controls* | Chapter 7 |
| WEEK 10 | *Storing and Issuing Controls* | Chapter 7 |
| WEEK 11 | *Production and Serving Controls* | Chapter 8 |
| WEEK 12 | *Preventing Theft of Revenue* | Chapter 12 |
| WEEK 13 | *Monthly Food and Beverage Cost Control Reports* | Hand-outs |
| WEEK 14 | *Monthly Food and Beverage Cost Control Reports* | Hand-outs |
| WEEK 15 | **FINAL EXAMS** |  |

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| **Course Code: THRM 212**  **Number of ECTS credits: 5 ECTS (student work load: 150)** | | | **Course Name: Cost Analysis and Control** | **Instructor Name: Asst.Prof.Dr.M. Güven**  **Ardahan** | | | **Date:**  **20/02/17** |
|  | Student Work Load | | | **Assessment**  **(%)** |
| Week | Course  LOS | Program LOS | Educational Activities | Lectures | Independent  Work | Assessment Hours |
| 1 |  |  | Introduction | 3 |  |  |  |
| 2 | 1 | 1, 2 | The Challenge of F&B Operations | 3 | 2 |  |  |
| 3 | 1, 2, 3 | 1, 2, 3 | The Control Function | 3 | 2 |  |  |
| 4 | 1, 3, 6, 7 | 1, 2, 3, 4, 5 | The Menu: The Foundation for Control | 3 | 2 | **Exercise – 5 hrs.** | **10** |
| 5 | 2, 3, 6, 7 | 1, 2, 3, 4, 5 | Determining Food & Beverage Standards | 3 | 2 |  |  |
| 6 | 2, 3, 6, 7 | 1, 2, 3, 4, 5 | Determining Food & Beverage Standards |  | 2 | **HW-10 hrs.** | **15** |
| 7 | 2, 3, 4, 6 | 2, 3, 4, 5, 7, 11,  12 | Purchasing and Receiving Control | 3 | 2 |  |  |
| 8 |  |  | **MID-TERM EXAMS** | 1 | 20 | **Exam** | **20** |
| 9 | 2, 3, 4, 6 | 2, 3, 4, 5, 7, 11,  12 | Storing and Issuing Controls | 3 | 2 |  |  |
| 10 | 2, 3, 4, 6 | 2, 3, 4, 5, 7, 11,  12 | Storing and Issuing Controls | 3 | 2 |  |  |
| 11 | 2, 3, 4, 6 | 2, 3, 4, 5, 7, 11,  12 | Production and Serving Controls | 3 | 2 |  |  |
| 12 | 1, 6, 7 | 2, 3, 4, 5, 7, 11,  12 | Preventing Theft of Revenue | 3 | 2 |  |  |
| 13 | 4, 5,6,7 | 2, 3, 4, 5, 7, 11,  13 | Monthly Food and Beverage Cost Control Reports | 3 | 2 |  |  |
| 14 | 4, 5,6,7 | 2, 3, 4, 5, 7, 11,  13 | Monthly Food and Beverage Cost Control Reports | 3 | 2 | **Project- 17 hrs.** | **15** |
| 15 |  |  | **FINAL EXAMS** | 2 | 30 | **Exam** | **30** |
|  |  |  | **Attendance** |  |  |  | **10** |
| **Total** |  |  |  | **36** | **82** | **32** |  |
| **Subtotal** |  |  |  |  |  | **150 hrs** | **100** |

**1.** 1 ECTS is taken as 30 hrs/wl for a successful student.

**2.** One semester is 80 working days, which is the equalance of 14 weeks. 2 weeks are allocated for the midterm and final exam periods. The course has 3 hrs. of face to face educational activities.

***NOTE***: According to the university by-laws the weight of the final exam should not be more than 50%, and the decision of the Faculty Executive Board, the total weight of written exams (final, mid-term and quizzes) should not be more than 60%.

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| **THRM 212**  **Cost**  **Analysis and**  **Control** | **Program outcomes in terms of Knowledge** | | **Program outcomes in terms of Skills** | | | | | **Program outcomes**  **in terms of Competencies** | | | | | |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1 | P | F |  |  |  |  |  |  |  |  |  |  |  |
| 2 | F | F |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  | P | F | F | P | F |  |  |  |  |  |  |
| 4 |  |  | P | F | F | P | F |  |  |  |  |  |  |
| 5 |  |  | F | F | F | F | F |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  | P | F | F | F | F |
| 7 |  |  |  |  |  |  |  | F | F | P | F | F | P |