

**J. Sargeant Reynolds Community College  
Course Content Summary**

**Course Prefix Number:** HRI 251

**Credits:** 3

**Course Title:** Food and Beverage Cost Control I

**Course Description:** Presents methods of pre-cost and pre-control as applied to the

- q. Calculate and generate daily and monthly food and beverage cost reports, and analyze results against standard costs;
- r. Explain the techniques for identifying and controlling variances from potential sales; and
- s. Utilize electronic data processing technology to automate food and beverage cost control systems.

**Major Topics to Be Included:**

- a. Food and beverage cost control systems and strategies
- b. Contribution margin and breakeven points
- c. Standardized recipes and yields
- d. Sales control and history, including forecasting, par-levels, and prep inventory levels
- e. Menu pricing relationship with cost of sales and market
- f. Purchasing and sourcing, including vendor categories
- g. Flow food cycles and controls
- h. Inventory, perpetual, and periodic physical inventory procedures
- i. Food and beverage transfers
- j. Food and beverage cost percentage calculations
- k. POS systems and uses
- l. Budgeting

**Date Created/Updated (Month, Day, and Year): :**