

## FOOD AND BEVERAGE COST AND CONTROL

UNIT CODE: 0413 551 13A

TVET CDACC UNIT CODE: HOSCU/FBO/CR/01/5/MA

UNIT DURATION: 100 Hours

### Relationship to Occupational Standards

This unit addresses the Unit of Learning: **Perform food and beverage cost and control**

### UNIT DESCRIPTION

This unit of learning covers the learning outcomes, content, assessment methods, methods of delivery and resources required to perform food and beverage cost and control. It involves performing food and beverage purchasing and receiving procedures, food and beverage store keeping procedures, food and beverage costing and pricing, food and beverage labor cost control and preparing food and beverage budgets.

### Summary of learning outcomes

By the end of this unit, the learner should be able to:

S/No	Learning Outcomes	Duration (Hours)
1.	Perform food and beverage purchasing and receiving procedures.	10
2.	Perform food and beverage store keeping procedures	25
3.	Perform food and beverage costing and pricing	20
4.	Perform food and beverage labor cost control	20
5.	Prepare food and beverage budgets	25
<b>Total</b>		<b>100</b>

### Learning outcomes, Content and Suggested Assessment Methods

Learning outcome	Content	Suggested Assessment Methods
1. Perform food and beverage purchasing and	1.1 Introduction to purchasing 1.1.1 Definition of terms <ul style="list-style-type: none"><li>• Purchasing</li><li>• Receiving</li></ul>	<ul style="list-style-type: none"><li>• Practical</li><li>• Projects</li><li>• Third party report</li><li>• Simulation</li></ul>

<b>Learning outcome</b>	<b>Content</b>	<b>Suggested Assessment Methods</b>
receiving procedures	<ul style="list-style-type: none"> <li>• Standard purchase specification</li> <li>1.1.2 Importance of purchasing</li> <li>1.1.3 Principles of effective purchasing</li> <li>1.1.4 Duties of a purchasing officer</li> <li>1.1.5 Purchasing procedure</li> <li>1.1.6 Documents in purchasing               <ul style="list-style-type: none"> <li>• Purchase specification</li> <li>• Purchase requisitions</li> <li>• Food requisition</li> <li>• Beverage requisition</li> <li>• Letter of inquiry</li> <li>• Quotations</li> </ul> </li> <li>1.1.5 Selecting suppliers</li> <li>1.1.6 Supplier rating               <ul style="list-style-type: none"> <li>• Price performance</li> <li>• Quality performance</li> <li>• Delivery performance</li> </ul> </li> <li>1.1.7 Methods of purchasing               <ul style="list-style-type: none"> <li>• Cash</li> <li>• Contract</li> <li>• Daily market list</li> <li>• Daily/weekly/ fortnightly quotation list</li> <li>• Cash and carry</li> <li>• Paid reserve</li> <li>• Total supply</li> <li>• Cost plus</li> <li>• Centralized purchasing</li> </ul> </li> <li>1.2 Objectives of receiving               <ul style="list-style-type: none"> <li>1.2.5 Delivery procedure</li> <li>1.2.6 Receiving procedure                   <ul style="list-style-type: none"> <li>• Quantity inspection</li> <li>• Quality inspection</li> <li>• Clerical procedures</li> </ul> </li> <li>1.2.7 Receiving methods                   <ul style="list-style-type: none"> <li>• Invoice receiving</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Portfolio of evidence</li> <li>• Interviews</li> <li>• Written tests</li> <li>• Oral questioning</li> </ul>

Learning outcome	Content	Suggested Assessment Methods
	<ul style="list-style-type: none"> <li>• Blind receiving</li> </ul> 1.2.8 Timetabling deliveries 1.2.9 Documents <ul style="list-style-type: none"> <li>• Purchase order</li> <li>• Delivery note</li> <li>• Credit note</li> <li>• Invoice</li> </ul> 1.2.10 Receiving of food 1.2.11 Receiving beverages 1.2.12 Material tagging 1.2.13 Dispatching to the stores and user department	
2. Perform food and beverage store keeping procedures	2.1 Definition: <ul style="list-style-type: none"> <li>• Storing</li> <li>• Issuing</li> </ul> 2.1.1 Types of stores <ul style="list-style-type: none"> <li>• Impress</li> <li>• Centralized</li> <li>• decentralized</li> </ul> 2.1.2 Store layout 2.1.3 Features of effective storekeeping 2.1.4 Duties of a storekeeper 2.2 Documents used in stores <ul style="list-style-type: none"> <li>• delivery note</li> <li>• goods received book</li> <li>• store ledger</li> <li>• store requisition</li> <li>• credit note</li> </ul> 2.2.1 Materials and supplies coding <ul style="list-style-type: none"> <li>• Uses</li> <li>• methods of coding</li> <li>• principles of coding</li> </ul> 2.3 Stock turnover           2.3.1 Stock control 2.3.2 Stock levels 2.3.3 Determinants of stock levels 2.3.4 Setting stock levels 2.3.5 Formulae of stock levels	<ul style="list-style-type: none"> <li>• Practical</li> <li>• Projects</li> <li>• Third party report</li> <li>• Simulation</li> <li>• Portfolio of evidence</li> <li>• Interviews</li> <li>• Written tests</li> <li>• Oral questioning</li> </ul>

Learning outcome	Content	Suggested Assessment Methods
	<p>2.3.6 Material valuation methods</p> <ul style="list-style-type: none"> <li>• LIFO</li> <li>• FIFO</li> <li>• Simple average</li> <li>• Weighted average</li> <li>• Standard price</li> </ul> <p>2.4 Documents used in issuing</p> <p>- Stores records</p> <ul style="list-style-type: none"> <li>• Stores ledger</li> <li>• Bin cards</li> <li>• Stock cards</li> <li>• Perpetual inventory records</li> <li>• Transfer notes</li> <li>• Breakage and damaged goods books</li> <li>• Cellar control book</li> <li>• Beverage perpetual inventory empties return book</li> <li>• Ullage and breakage book</li> <li>• Liquor return</li> </ul> <p>2.5 Definition of stock taking</p> <p>2.5.1 Objectives of stock taking</p> <p>2.5.2 Methods of stock-taking</p> <ul style="list-style-type: none"> <li>• Perpetual inventory</li> <li>• Continuous stocktaking</li> <li>• Periodical stocktaking</li> </ul>	
<p>3. Perform food and beverage costing and pricing</p>	<p>3.1 Elements of costs</p> <ul style="list-style-type: none"> <li>• Material cost</li> <li>• Labour cost</li> <li>• Overhead cost</li> </ul> <p>3.1.1 Cost dynamics</p> <ul style="list-style-type: none"> <li>• Fixed costs</li> <li>• Semi- fixed cost</li> <li>• Variable costs</li> </ul> <p>3.1.2 Cost analysis</p> <p>3.1.3 Overhead allotments</p>	<ul style="list-style-type: none"> <li>• Practical</li> <li>• Projects</li> <li>• Third party report</li> <li>• Simulation</li> <li>• Portfolio of evidence</li> <li>• Interviews</li> <li>• Written tests</li> </ul>

Learning outcome	Content	Suggested Assessment Methods
	<p>3.1.4 Overhead absorption</p> <p>3.2 Pricing methods</p> <p>3.2.1 Informal approaches</p> <ul style="list-style-type: none"> <li>• Intuitive</li> </ul> <p>3.2.2 Competitive</p> <ul style="list-style-type: none"> <li>• Imitative</li> <li>• Trial and error</li> </ul> <p>3.2.3 Formal approaches</p> <ul style="list-style-type: none"> <li>➤ Cost based pricing <ul style="list-style-type: none"> <li>• Simple markup pricing</li> <li>• Contribution margin pricing</li> <li>• Ratio pricing</li> <li>• Simple prime costing</li> <li>• Cost plus pricing</li> <li>• Modifying factors <ul style="list-style-type: none"> <li>• Historical prices</li> <li>• Perceived price</li> <li>• Price rounding</li> <li>• Statutory taxes</li> </ul> </li> <li>▪ Discounting pricing</li> </ul> </li> <li>➤ Market based pricing <ul style="list-style-type: none"> <li>• Floor pricing</li> <li>• Penetration pricing</li> <li>• Parity pricing</li> <li>• Premium pricing</li> <li>• Leadership pricing</li> <li>• Stay out pricing</li> <li>• Bundle pricing</li> <li>• Value based pricing</li> <li>• Cross benefit pricing</li> </ul> </li> </ul> <p>3.3 Menu pricing application</p> <ul style="list-style-type: none"> <li>• Profit margin</li> <li>• Mark-up</li> </ul> <p>3.4 Sales analysis</p> <p>3.5 Approaches to recording and controlling food and beverage sales</p> <ul style="list-style-type: none"> <li>• Manual systems</li> <li>• Automated system</li> </ul>	<ul style="list-style-type: none"> <li>• Oral questioning</li> </ul>

<b>Learning outcome</b>	<b>Content</b>	<b>Suggested Assessment Methods</b>
4. Perform food and beverage labour cost control	<p>4.1 Definitions</p> <ul style="list-style-type: none"> <li>• Labour cost</li> <li>• Staff remuneration.</li> <li>• Incentives.</li> <li>• Staff turnover.</li> <li>• Labour productivity.</li> </ul> <p>4.2 Elements of labour costs</p> <ul style="list-style-type: none"> <li>▪ Fixed cost personnel</li> <li>▪ Variable cost personnel</li> </ul> <p>4.2.1 Standards of performance</p> <p>4.2.2 Objectives of staff training</p> <p>4.3 Labour costing</p> <ul style="list-style-type: none"> <li>• Basic pay</li> <li>• Labour related costs</li> <li>• Incentive schemes</li> <li>• Premium bonus schemes</li> <li>• Group bonus schemes</li> </ul> <p>4.4 Profit sharing and co partnership</p> <p>4.5 Staff turnovers</p> <ul style="list-style-type: none"> <li>• Causes of staff turnover</li> <li>• Effects of staff turnover</li> <li>• Payroll particulars</li> </ul>	<p>Simulation</p> <p>Oral questioning</p> <p>Portfolio of evidence</p> <p>Interviews</p> <p>Third party report</p> <p>Written tests</p> <p>Practical</p> <p>Projects</p>
5. Prepare food and beverage budgets	<p>5.1 Definitions</p> <ul style="list-style-type: none"> <li>• Budget.</li> <li>• Budgetary control.</li> <li>• Budget committee</li> <li>• Budget control.</li> </ul> <p>4.2.1 Budgetary goals and objectives</p> <p>4.2.2 Advantages of budgets</p> <p>4.2.3 Functions of budget committee</p> <p>4.2.4 Budgetary control</p> <p>5.2 Formulation of budgets</p> <p>5.1.1 Types of budgets</p> <ul style="list-style-type: none"> <li>• Capital budget</li> <li>• Operating budget</li> <li>• Fixed budgets</li> </ul>	<p>Practical</p> <p>Third party reports</p> <p>Portfolio of evidence.</p> <p>Written test.</p> <p>Oral test</p>

Learning outcome	Content	Suggested Assessment Methods
	<ul style="list-style-type: none"> <li>• Flexible budgets</li> <li>• Departmental budgets</li> <li>• Master budgets</li> <li>• Sales budget</li> <li>• Production budget</li> <li>• Material usage budget</li> <li>• Purchases budget</li> <li>• Labour cost budget</li> <li>• Overhead cost budget</li> <li>• Office and administration budget</li> <li>• Maintenance budget</li> <li>• Cash budget</li> <li>• Budgeted profit and loss account</li> </ul> <p>5.3 Budget reports preparation</p>	

### Suggested Methods of Instruction

- Demonstration
- Practical work

### RECOMMENDED RESOURCES FOR 25 TRAINEES

NO.	ITEM	QUANTITY
1.	Theory room	1
2.	Laptop	1
3	Good Internet connectivity	
4	Projector	1
5.	Flash cards	5 assorted colour
6	White board	1
7.	Flip charts	rolls
8.	White board markers	5 Assorted colour
9.	Stationery	Enough
10.	A functional store.	

## DIET THERAPY

**UNIT CODE: 0915 551 16A**

**TVET CDACC UNIT CODE: HOSCU/FBM/CC/01/6/MA**

**UNIT DURATION: 70 Hours**

### Relationship to Occupational Standards

This unit addresses the unit of learning: **apply diet therapy**

### Unit Description

This unit of learning covers the learning outcomes, content, assessment methods, methods of delivery and resources required to apply diet therapy. It involves Apply principles of diet therapy, Manage diseases and conditions using diet therapy, Apply home nursing care.

### Summary of learning outcomes

By the end of this unit, the learner should be able to:

S/No	Learning Outcomes	Duration (Hours)
1.	Apply principles of diet therapy	20
2.	Manage diseases and conditions using diet therapy	30
3.	Apply home nursing care	20
<b>Total</b>		<b>70</b>

### Summary of learning outcomes

Unit of learning code	Unit of learning title	Elements	Duration in hours
0611 551 16A	Diet therapy	1. Apply principles of diet therapy	20
		2. Manage diseases and conditions using diet therapy	30
		3. Apply home nursing care	20
	<b>TOTAL</b>		<b>70</b>