I. Course Description:

Study of the cost control aspects of hospitality operations to include budgeting, forecasting, financial analysis, food and labor costs, beverage control, and inventory control for hotels and restaurants. Prerequisite: N/A.

RSTO 3305 will meet for 150 minutes per week for 15 weeks of the semester, plus a 2 hour final exam, fulfilling 15 contact hours required for a 3 credit hour lecture class. Students will also spend 90 total hours outside of class to prepare for exams, reading chapters, and assignments as described in the syllabus.

RSTO 3305 contains a REQUIRED Learning Assessment for PLO 3 – Financial Metrics. This assignment will be the completion and interpretation of a Profit/Loss Statement to measure the understanding and analysis of financial data.

II. Intended Learning Outcomes/Goals/Objectives (Program/Student Learning Outcomes):

This course supports the mission of the College of Education "to prepare competent, successful, caring and enthusiastic professionals dedicated to responsible service, leadership, and continued professional and intellectual development".

The College of Education values and goals are:

1. Academic excellence through critical, reflective, and creative thinking
2. Life-long learning
3. Collaboration and shared decision-making
4. Openness to new ideas, to culturally diverse people, and to innovation and change
5. Integrity, responsibility, diligence, and ethical behavior
6. Service that enriches the community

Program Learning Outcomes:

PLO 1 – Resource Development: The Students will identify appropriate technology use and sustainability practices in the hospitality industry.

PLO 2 – Career Readiness: The student will exhibit the professional behavior (strong communication skills, a professional image, a good work ethic, and adequate preparation for employment in his/her specific discipline) expected in the field of Human Sciences and Hospitality.

PLO 3 – Financial Metrics: The student will calculate, interpret and understand key ratios, financial statements and budgets, related to the hospitality industry.

PLO 4 – Service Aptitude: The student will demonstrate positive service aptitude through transformational experiences.

Student Learning Outcomes:

The course objectives provide an opportunity for the student to:

- Describe the role of math and financial information in making management decisions.
- Identify revenue and expenses as the resources that managers control to generate profit.
- List the primary types of loss that occur in a foodservice operation.
- Describe the flow of food in a foodservice operation and pinpoint where cost control points are most critical.
- Describe the importance of learning cost control theory and mathematical calculations in an industry that often relies on computer systems to collect data and perform calculations.
• Calculate percentages, multiply and divide fractions, and round numbers to appropriate decimal for practicality and accuracy.
• Convert measurement units by weight and volume, and recipes to generate new yields.
• Calculate as purchased quantity and edible portion quantity, yield percentage, purchased cost, and edible portion cost.
• Calculate a recipe’s cost and portion cost.
• Determine menu selling prices and describe pricing methods and strategies for food and beverage.
• List the factors that go into making a purchasing decision on a product.
• Describe how purchasing, receiving, and inventory control can affect total costs.
• Explain how turnover, performance standards, hourly versus salary employees, and scheduling affects total costs, and calculate labor cost percentage.
• Calculate revenue prediction data that include customer counts, check average, seat turnover, and menu mix analyses that affect profitability.
• Calculate, complete, and interpret an income statement and budget.
• List examples of costs that comprise of controllable expense categories.

For additional information on meaningful and measurable learning outcomes see the assessment resource page [http://www.sfasu.edu/oie](http://www.sfasu.edu/oie).

III. Course Assignments, Activities, Instructional Strategies, use of Technology:

**EXAMS -** 5 exams will be given covering material from the textbook, lecture, and class experience. Each exam will be worth 100 points. Make-up exams will only be given for an excused absence. Scheduling is at the discretion of the instructor.

**ASSIGNMENTS** – You will have various calculation assignments throughout the semester covering math from the chapters. You will also complete a major PLO3 Assessment where you will calculate and complete a Profit/Loss Statement (Income Statement). You will then interpret that income statement and make financial recommendations and decisions on how to become more profitable based on the data.

**INSTRUCTIONAL STRATEGIES** – This class uses didactic (lecture) format with class discussions, group assignments, facility tours, hands-on experience, and web-based research.

**TECHNOLOGY** – Desire 2 Learn (D2L) will be used to post announcements, course grades, online assignments, and support information.

IV. Evaluation and Assessments (Grading):

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
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<tr>
<td>Exam 3</td>
<td>100</td>
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<tr>
<td>Exam 4</td>
<td>100</td>
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<tr>
<td>Final Exam</td>
<td>100</td>
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<tr>
<td>P/L Assessment</td>
<td>100</td>
</tr>
<tr>
<td>Assignments</td>
<td>100</td>
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<tr>
<td>Attendance</td>
<td>50</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>750</strong></td>
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</tbody>
</table>

V. Tentative Course Outline/Calendar:

Jan 18  Course Introduction and Syllabus Review
Jan 23  Ch 1 – Introduction to Cost Control
Jan 25  Ch 2 – Basic Math
Jan 30  Ch 2 – Basic Math continued
Feb  1  Ch 3 – Unit and Recipe Conversions
Feb  6  Ch 3 – Unit and Recipe Conversions continued and Test Review
Feb  8  **Exam 1 (Chapters 1-3)**
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
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<tbody>
<tr>
<td>Feb 13</td>
<td>Ch 4 – Yields</td>
</tr>
<tr>
<td>Feb 15</td>
<td>Ch 5 – Recipe Costing</td>
</tr>
<tr>
<td>Feb 20</td>
<td>Ch 5 – Recipe Costing continued</td>
</tr>
<tr>
<td>Feb 22</td>
<td>Ch 6 – Calculating Sales Price and Food Cost</td>
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<tr>
<td>Feb 27</td>
<td>Ch 6 – Calculating Sales Price and Food Cost continued and Test Review</td>
</tr>
<tr>
<td>Feb 29</td>
<td><strong>Exam 2 (Chapters 4-6)</strong></td>
</tr>
<tr>
<td>Mar 5</td>
<td>Ch 7 – Beverage Control</td>
</tr>
<tr>
<td>Mar 7</td>
<td>Ch 8 – Control Through the Purchasing Process</td>
</tr>
<tr>
<td>Mar 12</td>
<td><strong>No CLASS! Spring Break</strong></td>
</tr>
<tr>
<td>Mar 14</td>
<td><strong>No CLASS! Spring Break</strong></td>
</tr>
<tr>
<td>Mar 19</td>
<td>Ch 9 – Receiving, Storage, and Issuing Control</td>
</tr>
<tr>
<td>Mar 21</td>
<td>Ch 9 – Receiving, Storage, and Issuing Control continued and Test Review</td>
</tr>
<tr>
<td>Mar 26</td>
<td><strong>Exam 3 (Chapters 7-9)</strong></td>
</tr>
<tr>
<td>Mar 28</td>
<td><strong>No CLASS! Easter Break</strong></td>
</tr>
<tr>
<td>Apr 2</td>
<td>Ch 10 – Employee Organization and Scheduling</td>
</tr>
<tr>
<td>Apr 4</td>
<td>Ch 11 – Labor Management and Control</td>
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<tr>
<td>Apr 9</td>
<td>Ch 11 – Labor Management and Control continued</td>
</tr>
<tr>
<td>Apr 11</td>
<td>Ch 12 – Revenue Prediction and Test Review</td>
</tr>
<tr>
<td>Apr 16</td>
<td><strong>Exam 4 (Chapters 10-12)</strong></td>
</tr>
<tr>
<td>Apr 18</td>
<td>Ch 13 – Revenue Management</td>
</tr>
<tr>
<td>Apr 23</td>
<td>Ch 14 – Income Statements and Budgets</td>
</tr>
<tr>
<td>Apr 25</td>
<td>Ch 14 – Income Statements and Budgets <strong>ASSESSMENT</strong></td>
</tr>
<tr>
<td>Apr 30</td>
<td>Ch 15 – A Discussion of Other Expenses</td>
</tr>
<tr>
<td>May 2</td>
<td>Final Exam Review</td>
</tr>
</tbody>
</table>

**FINAL EXAM - TUESDAY, May 7, 2024, 1:00-3:00pm**

**VI. Readings (Required and recommended—including texts, websites, articles, etc.):**

**Required Textbook**

**Supplemental Textbooks**


VII. Course Evaluations:

Near the conclusion of each semester, students in the Perkins College of Education electronically evaluate courses taken within the PCOE. Evaluation data is used for a variety of important purposes including:
1. Course and program improvement, planning, and accreditation;
2. Instruction evaluation purposes; and
3. Making decisions on faculty tenure, promotion, pay, and retention.

As you evaluate this course, please be thoughtful, thorough, and accurate in completing the evaluation. Please know that the PCOE faculty is committed to excellence in teaching and continued improvement. Therefore, your response is critical!

In the Perkins College of Education, the course evaluation process has been simplified and is completed electronically through MySFA. Although the instructor will be able to view the names of students who complete the survey, all ratings and comments are confidential and anonymous, and will not be available to the instructor until after final grades are posted.

VIII. Student Ethics and Policy Information:

Attendance: Attendance is worth 50 points. I allow 1 (one) free unexcused absence for this class. For each unexcused absence after “the 1”, you will lose 10 points from your Attendance grade. If you exhaust your 50 points from unexcused absences, and continue to miss class, you will continue to lose points from your total points accrued in the class. A written excuse request must be submitted the next scheduled class period (or upon your next return to class). Notification of the absence must also be submitted via email immediately.

Institutional Absences (HOP 04-110)

- An Institutional Absence may be granted to a student who participates as a representative of the University in academic (including research), extra- or cocurricular, or athletic activities. Students will be excused for institutional purposes from otherwise required academic activity only when a valid Institutional Absence is approved by the appropriate administrative unit or official and the documentation of approval is provided to the faculty member at least five (5) days in advance.

Institutional absences will not be approved for keystone events, defined as: a special or unique assignment, test, project, experience, or other academic exercise identified by the Faculty member as critical for successful completion of standards of the class and unable to be missed. These events must be identified on the syllabus at the beginning of the semester and communicated to the students. Events added to the syllabus at a later date will not qualify for Keystone Event status. Keystone Events where the date/time is changed will no longer be considered a Keystone Event. Students should make themselves aware of any Keystone Events identified in the syllabus to ensure there are no conflicts.

For keystone events where the assignment dates vary, it is incumbent upon the students to work with their faculty member to not select a conflicting date.

More information on Institutional Absences, including how to apply, can be found at https://www.sfasu.edu/deanofstudents/student-resources/institutional-absences.

Code of Student Conduct and Academic Integrity

- The Code of Student Conduct and Academic Integrity (HOP 04-106) outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.
Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one's self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one's own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one's own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially. For additional information, go to https://www.sfasu.edu/docs/hops/04-106.pdf.

**Withheld Grades Semester Grades Policy (HOP policy 02-206)**
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/docs/hops/02-206.pdf.

- **Students with Disabilities**
  To obtain disability-related accommodations, alternate formats, and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

- **Student Wellness and Well-Being**
  SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These
may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students' mental health and wellness. Many of these resources are free, and all of them are confidential.

- **Other important course-related policies:**
  **Other SFA policy information is found in the Handbook of Operating Procedures (HOP)**

IX: Resources

- **On-campus Resources:**
  - The Dean of Students Office (Rusk Building, 3rd floor lobby)
    [www.sfasu.edu/deanofstudents](http://www.sfasu.edu/deanofstudents)
    936.468.7249
    dos@sfasu.edu
  - SFASU Counseling Services • [www.sfasu.edu/counselingservices](http://www.sfasu.edu/counselingservices)
    Health and Wellness Hub (corner of E. College and Raguet) • 936-468-2401
  - SFASU Human Services Counseling Clinic • [www.sfasu.edu/humanservices/139.asp](http://www.sfasu.edu/humanservices/139.asp)
    Human Services Room 202 • 936-468-1041
  - The Health and Wellness Hub “The Hub”
    Location: corner of E. College and Raguet St.
    - To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:
      - Health Services
      - Counseling Services
      - Student Outreach and Support
      - Food Pantry
      - Wellness Coaching
      - Alcohol and Other Drug Education
    - [www.sfasu.edu/thehub](http://www.sfasu.edu/thehub)
      936.468.4008
      thehub@sfasu.edu
  - Crisis Resources:
    - Burke 24-hour crisis line 1(800) 392-8343
    - National Suicide Crisis Prevention: 9-8-8
    - Suicide Prevention Lifeline 1(800) 273-TALK (8255)
    - Crisis Text Line: Text HELLO to 741-741

X: Additional Information Specific to Educator Preparation:

- **Code of Ethics for the Texas Educator:**
  - The Texas educator shall comply with standard practices and ethical conduct toward students, professional colleagues, school officials, parents, and members of the community and shall safeguard academic freedom. The Texas educator, in maintaining the dignity of the profession, shall respect and obey the law, demonstrate personal integrity, and exemplify honesty and good moral character. The Texas educator, in exemplifying ethical relations with colleagues, shall extend just and equitable treatment to all members of the profession. The Texas educator, in accepting a position of public trust, shall measure success by the progress of each student toward realization of his or her potential as an effective citizen. The Texas educator, in fulfilling responsibilities in the community, shall
cooperate with parents and others to improve the public schools of the
community. This chapter shall apply to educators and candidates for certification.

- Please go to TAC 247.2 – Code of Ethics and Standard Practices for Texas
  Educators.

- To complete Certification/Licensing Requirements in Texas related to public
  education and other professional settings, you will be required to:

  - Candidates must undergo a criminal history background check prior to clinical
teaching and prior to employment as an educator. The public school campuses
  are responsible for completing the criminal background check. A person who is
  enrolled or planning to enroll in a State Board for Educator Certification-approved
  educator preparation program or planning to take a certification examination may
  request a preliminary criminal history evaluation letter regarding the person’s
  potential ineligibility for certification due to a conviction or deferred adjudication
  for a felony or misdemeanor offense.

  - A Preliminary Criminal History Evaluation is a non-mandatory, non-binding
evaluation of an individual’s self-reported criminal history. In addition, the agency
  obtains your name-based Texas criminal history information. The service is
  provided to the requestor for a non-refundable fee. The requestor will receive
  an evaluation letter by email from agency staff advising of potential ineligibility for
  educator certification. You are eligible to request a Preliminary Criminal History
  Evaluation if:
    - You enrolled or planning to enroll in an educator preparation program or,
    - You are planning to take a certification exam for initial educator
certification, and
    - You have reason to believe that you may be ineligible for educator
certification due to a conviction or deferred adjudication for a felony or
  misdemeanor offense.

  - You are not eligible for a preliminary evaluation of your criminal history if you do
  not have a conviction or deferred adjudication for a felony or misdemeanor
  offense.

  - In addition, you must complete the fingerprinting process when you apply for
  certification. Participation in the evaluation does not preclude you from
  submitting to a national criminal history review at the time you apply for your
  educator certification. Your criminal history will be reviewed and you may be
  subject to an investigation based on that criminal history, including any
  information you failed to submit for evaluation.

  - Provide one of the following primary ID documents:
    - Passport
    - Driver’s license, state or providence ID cards
    - a national ID card, or military ID card to take the TExES exams
    - YOU must provide legal documentation to be allowed to take these
  mandated examinations that are related to certification/licensing
  requirements in Texas. If you do not have legal documentation, you may
  want to reconsider your major while at SFASU.

  - Successfully complete state mandated a fingerprint background check. If you
  have a history of criminal activity, you may want to reconsider your major while at
  SFA.

  - For further information, contact the Office of Assessment and Accountability at
  936-468-1282 or edprep@sfasu.edu.

XI. Other Relevant Course Information:

GENERAL INFORMATION
Arrive to class on time (to be on time is to be early!). Yes, you are expected to stay for the entire class. If you have to leave early, notify instructor as to the reason so you are excused and not marked absent.

**CELL PHONE USAGE IS PROHIBITED!!** If you are caught texting (whether it is in front of me, under the desk, or however else you have perfected the Art of Texting), you will be asked to leave class and be marked absent. If you are waiting on an important call, let me know ahead of time, and step outside when you need to take the call. There will be times when I will allow the use of Smartphones, Ipads, laptops, etc. to do internet searches during group time to research recipes, ingredients, etc. **BUT I WILL LET YOU KNOW WHEN THOSE TIMES EXIST!!!**

If you are absent and seek it to be excused, you must furnish a written excuse to me the next class period you attend. If I do not receive a written excuse, it will be counted as an unexcused absence. This is YOUR RESPONSIBILITY to keep track of!!

On Exam days, do not come to class wearing ball caps, trench coats, gloves, unnecessary Band-Aids, or anything else that can hide cheat sheets/slips. I'm not so far removed from college that I don't know the tricks!!

You will need a calculator for this class. We will have food math exercises in class and on exams. Cell phone calculators ARE NOT ALLOWED for exams. WHY?? Because I know it is easy to have Cheat Sheets on your NOTES App... You must supply a standard calculator for exams – **NO EXCEPTIONS.**

**PROFESSIONAL STANDARDS**

Students should prepare themselves adequately for each semester. Professors are not able to provide effective student critique when student work is unavailable for review or student effort is lacking.

Students should maintain their individual work areas by returning materials to assigned/proper locations and leaving work stations clean and orderly.

Students are expected to work in the class area for the duration of the class period unless further instructions are provided by the professor.

Students should limit food or drink to the kitchen during non-lab days. Per University policy, food and drink are not allowed in University classrooms/labs.

Smoke breaks are not allowed. If you are going through EXTREME nicotine withdrawals and cannot function, ask for permission. Per University policy, smoking is prohibited within University buildings and must be at least 20 feet from any entrance/exit.

Students should exhibit professional courtesy and conduct. Examples include a positive work attitude, sensitivity to others, attentiveness, and cooperation.

Faculty are committed to provide information and prompt response to students on the web, return student work in a timely fashion, honored posted office hours, provide feedback on student progress, and work with field supervisors.

If student dissatisfaction arises, the student’s request for a private conference/phone call with the professor serves as the first step toward resolution.