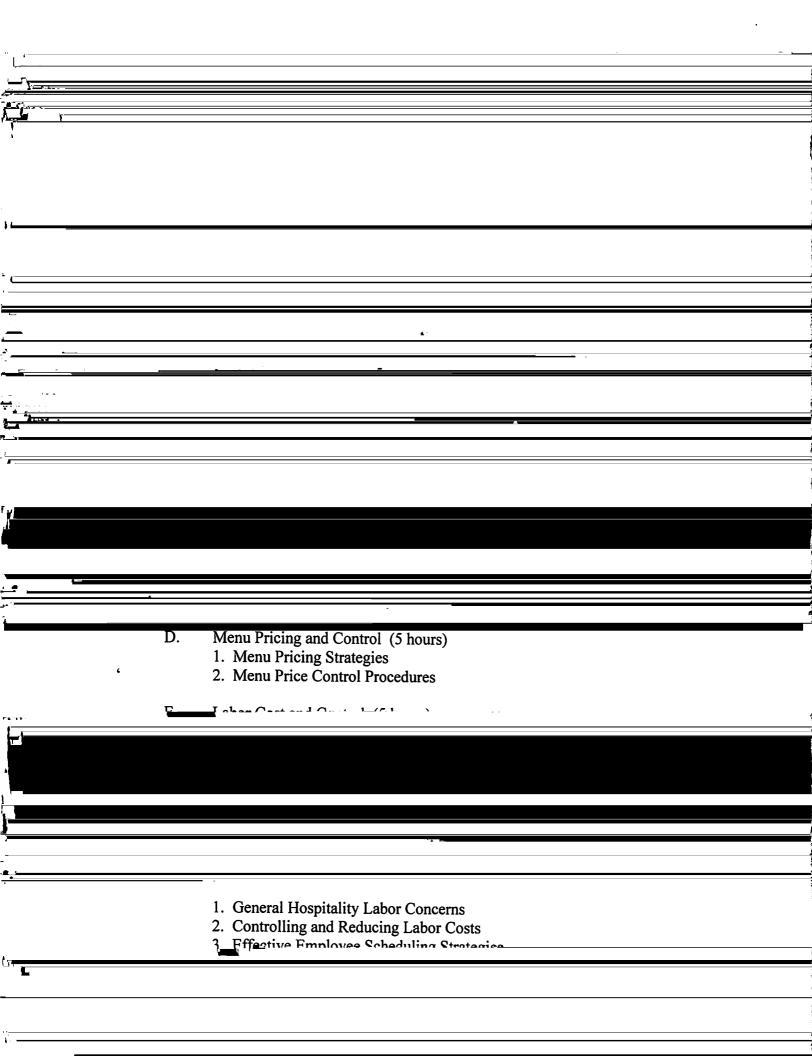


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|          | 1. Syllabus of Record.  |
|          | The new syllabus of record for this revised course is attached in Appendix A.         |
|          | 2. A Summary of the proposed revisions:   |
|          | The course prerequisite is being changed from ACCT 201 to no prerequisite required.   |
|          | 3. Justification/rationale for the revision:  |
|          | Faculty reassessment of this course indicates that the course revision (prerequisites |
|          | only) is necessary, because this course does not need the prior academic preparation  |
|          | reflected by the formerly required prerequisites.                                     |
|          | 4. The old syllabus of record.  |
|          | The old syllabus of record is attached in Annendix R                                  |
|          |   |
| <u>*</u> |   |
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# Appendix A: New Syllabus Record

|          | l.         | Catalog Description  |  |
|----------|------------|--|--|
|          |            | HRIM 265 Hosnitality Cost Management   |  |
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| _        |            | <u>}</u>   |  |
|          |            | 0 lab hours<br>3 credits   |  |
|          |            | (3c-0l-3cr)  |  |
|          |            | Identifies and analyzes the control of hospitality operation costs, including those in the area of food, beverage, labor, and material, and compares those costs to industry norms. Students analyze income statements and balance sheets. |  |
|          | II.        | Course Outcomes  |  |
|          |            | The student will be able to:   |  |
|          |            | 1. Explain the importance of the contribution margin and cost-volume-relationship.   |  |
|          |            | 2. Explain and apply factors involved in menu pricing and use several menu pricing models.   |  |
|          |            | 3. Explain the relationship between worker productivity and labor cost.  |  |
|          |            | 4. Explain the maior functions of labor cost analysis and avalety at 1 1 1   |  |
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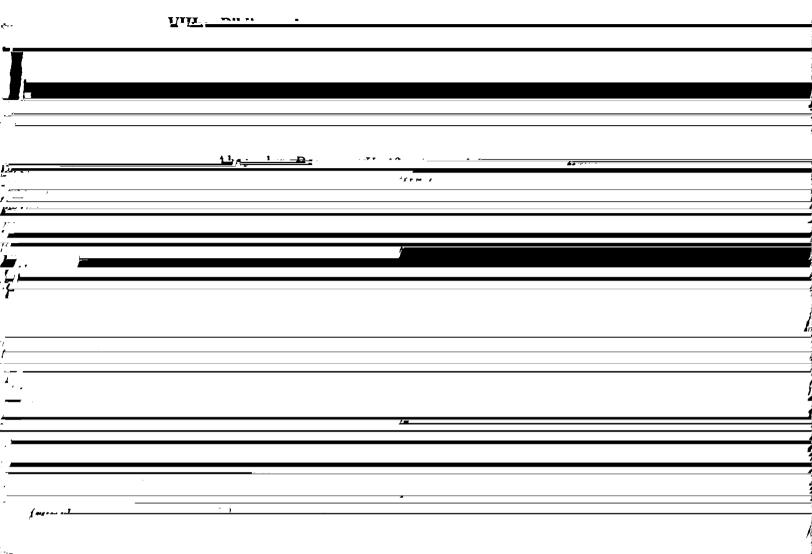


examinations @ 100 points each 20% Final Examination: Mathematical problem / essay examination @ 100 points 20% Collected Homework Assignments 20% Class Participation

V.

**Grading Scale** 

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DeFranco, and Noriega (2000). Cost Controls in the Hospitality Industry, Upper Saddle River, New Jersey: Prentice Hall.

Ilvento, C. (1998). *Profit Planning and Decision Making in the Hospitality Industry*, Dubuque. Iowa: Kendall / Hunt.

### Appendix B: Old Syllabus Record

### I. Catalog Description

HRIM 265 Hospitality Cost Management

3 class hours

0 lab hours

Prerequisites: ACCT 201

3 credits

(3c-0l-3cr)

Identifies and analyzes the control of hospitality operation costs, including those in the area of food, beverage, labor, and material, and compares those costs to industry norms. Students analyze income statements and balance sheets.

#### II. Course Outcomes

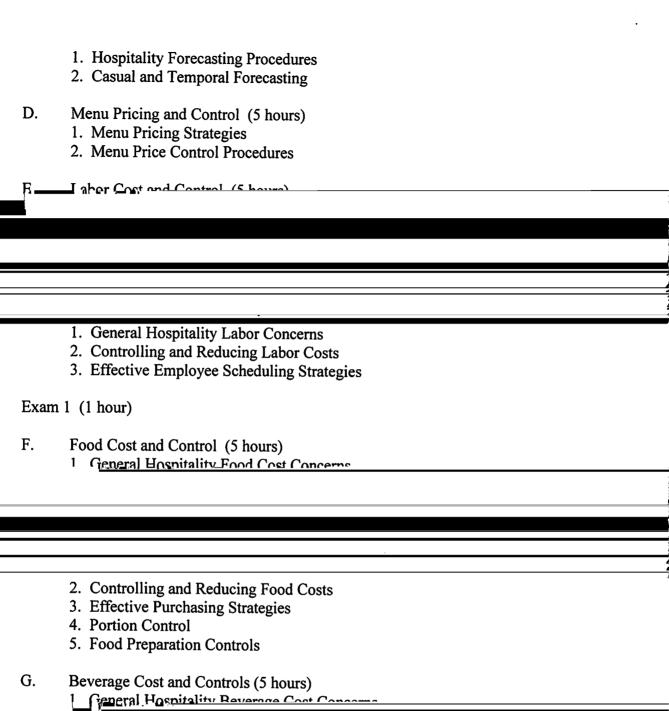
The student will be able to:

- 1. Explain the importance of the contribution margin and cost-volume-relationship.
- 2. Explain and apply factors involved in menu pricing and use several menu pricing models.
- 3. Explain the relationship between worker productivity and labor cost.
- 4. Explain the major functions of labor cost analysis and explain why labor cost can be particularly difficult to determine in hospitality operations.
- 5. Analyze rooms, food and beverage income statements, balance sheets, and calculate key ratios.

#### III. Course Outline

- A. Function of Cost Control (4 hours)
  - 1. Introduction to Cost Control
  - 2. Framework for Cost Control Procedures

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40 % Two Examinations: Two mathematical problem / essay examinations @ 100 points each

20% Final Examination: Mathematical problem / essay examination @ 100 points

20% Collected Homework Assignments

## V. Grading Scale

90% - 100% A 80% - 89% B 70% - 79% C 60% - 69% D 59% and Below F

# VI. Attendance Policy

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Jersey: Prentice Hall.

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Ilvento, C. (1998). *Profit Planning and Decision Making in the Hospitality Industry*, Dubuque. Iowa: Kendall / Hunt.