

FOOD COST AND QUALITY CONTROL - I

Semester – 5th

CC – 12

FN (502)

Credit – 2 + 2 = 4

Objectives :-

This course will enable the students to.

- Know the important of cost control and quality control.
- Be familiar with costing and pricing of recipes.
- Be familiar with cost reporting system.
- Be aware of the Government regulations and standards of food quality.

UNIT – 1

- A. Important of costing and cost control, methods of costing and costing methodology in catering business, emphasis on better costing.
- B. Cost classification into materials, labour and overheads and their percentage analysis on net sales for clear understanding of their relative importance.

UNIT – 2

- A. material costing use of standardized recipes material cost control through basic operating activities like purchasing, receiving, storage, issuing production, sales and accounting, yield analysis from time to time.

UNIT – 3

- A. Materials costing as an aid to pricing by a suitable mark up policy.
- B. Control of labour costs and overheads, periodicals, percentage analysis calculation of overhead allocation rates.

UNIT – 4

- A. Cost behaviour into various, fixed and semivariable and its impact on unit cost.
- B. Cost reporting system – daily, monthly and for special managerial decisions.

Practicals

1. Study different wrapping and packaging materials for different food products.
2. Shelf life studies (to be spread over a few weeks).
3. Food additives – Preservatives, colour, antioxidants, pesticides, flavours.
4. Tests used for wrapping and packaging materials.

References :

- Bhar. B.K. (1977): Cost Accounting, Academic Publishers, Calcutta.
- Matz, A. Curry U and Frank G.W. (1970): Cost Accounting Taraporewala Sons and co. pvt. Ltd., Bombay.
- Prasad N.K. (1979): Principles and Practice of cost accounting, Book syndicate pvt. Ltd., Calcutta.
- Keister D.C. (1977): Food and Beverages control Prentice Hall Inc. New Jersey.
- Kotas R An approach to food costing, Berrie and Rockliff ltd. London.
- Boardmen R.F. : Hotel and Catering Co sting and budgets, Heinemann, London.
- Paige G. (1979) Catering cost and control cassell, London.