



# Wayne County Community College District

## COURSE SYLLABUS

### FSM 135 Hospitality Accounting

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**CREDIT HOURS:** 3.00

**CONTACT HOURS:** 45.00

**COURSE DESCRIPTION:** Foodservice math skills are necessary throughout the department. Each of the eight primary units in foodservice operations requires functions that are math based. Students are involved in the understanding of financial accounting of foodservice operation. Students examine foodservice situations requiring math skills. Focus is on food and labor costs to include sales, budget, costing recipes, pricing, equipment, utilities, overhead and profit. Students will use required industry foodservice forms for data collection.

**PREREQUISITES:** FSM 105

#### **EXPECTED COMPETENCIES:**

*Upon completion of this course, the student will be familiar with:*

- Understand the principles of accurate accounting in the foodservice industry
- Understand business plans and budgets, and analyzing financial conditions
- Identify the five primary operating costs and read an income statement
- Understand the principles of accounts receivable/payable and cash management
- Perform computer applications suitable to food and nutrition cost control tasks
- Prepare budgetary calculations
- Complete budget and cost control forms
- Determine cost of services

#### **ASSESSMENT METHODS:**

Student performance may be assessed by examination, quizzes, case studies, oral conversation, group discussion, oral presentations. The instructor reserves the option to employ one or more of these assessment methods during the course.

#### **GRADING SCALE:**

90%-100% = A  
80%-89.9% = B  
70%-79.9% = C  
60%-69.9% = D  
<60% = E