

# **FOOD** *and* **BEVERAGE** *Cost Control System*



**Fil**  
**647.95068**  
**M539**  
**2015**  
**C-1**

**angeline O. Mendoza, MIHM**  
**Sevilla Suarez-Felicen, MIHM, MBA**

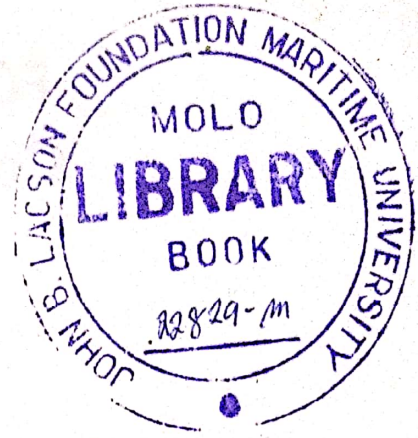


647.95068

M339

2015

C-1



# FOOD and BEVERAGE Cost Control System



**Evangeline O. Mendoza, MIHM**

**Sevillia M. Suarez-Felicen, MBA**



# FOOD and BEVERAGE Cost Control System

**COPYRIGHT 2015**

**ISBN 971-0412-82-2**

Evangeline O. Mendoza  
Sevillia M. Suarez-Felicen

ALL RIGHTS RESERVED. No part of this work covered by the copyright hereon may be produced and used in any form or by any means—graphic, electronic, or mechanical, including photocopying, recording, or information storage and retrieval systems—without written permission from the authors and the publisher.

Cover Design: Angel Berces

Published by: **Books Atbp. Publishing Corp.**

707 Tiaga cor. Kasipagan Sts.

Barangka Drive, Mandaluyong City

Email: [books\\_atbp001@yahoo.com](mailto:books_atbp001@yahoo.com)

[booksatbp001@gmail.com](mailto:booksatbp001@gmail.com)

Tel. Nos.: 533-5846, 533-6652

Telefax: 533-6370



# Table of Contents

## Chapter 1

<i>Revenue and Cost Concept</i> .....	1
Food Cost and Beverage Cost .....	2
Cost Concept .....	3
Fix and Variable Cost .....	3
Profit .....	3
Revenue or Sales .....	5
Transaction Count .....	6
Average Check or Cover .....	6
Sales-Cost Relationship .....	7
Expenses .....	15
Food Cost .....	15
Beverage Cost .....	15
Labor Cost .....	15
Operating Expenses .....	16

## Chapter 2

<i>Sales and History and Forecasting</i> .....	17
Predicting Future Sale .....	17
Sales Variance .....	18
Computing Average .....	23



### Chapter 3

<i>Control Process</i> .....	29
Control Technique .....	29
Cost Control .....	30
Determining Inventory Level .....	31
Setting Purchase Point .....	34
Preparing the Purchase .....	36
Receiving Record .....	39

### Chapter 4

<i>Food Cost</i> .....	45
Beginning Inventory .....	52
Purchase .....	52
Goods Available for Sale .....	52
Ending Inventory .....	52
Cost and Food Consume .....	52
Employee Meals .....	53
Cost of Food Sold .....	53

### Chapter 5

<i>Beverage Cost</i> .....	65
Alcoholic Beverage .....	66
Forecasting Beer Sales .....	67
Forecasting Wine by the Glass .....	71
Beverage Purchase Order .....	71
Receiving Beverage Product .....	72
Inventory Turn Over .....	72

### Chapter 6

<i>Manpower Cost</i> .....	75
Ten Keys Factor Affecting Employee Productivity ....	76

### Chapter 7

<i>Operating Cost</i> .....	81
References .....	85