

酒店控制 I

HOSPITALITY MANAGEMENT

HIGHER NATIONAL DIPLOMA

【英】苏格兰学历管理委员会 (SQA)
Scottish Qualifications Authority


Unit Student Guide

Hospitality Control 1

DG9W 04



 中国时代经济出版社


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QUALIFICATIONS
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Hospitality Control 1

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I

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1

Introduction to the Scottish Qualifications Authority

This Unit **DG9W 04 Hospitality Control 1** has been devised and developed by the Scottish Qualifications Authority (SQA) . Here is an explanation of the SQA and its work:

The SQA is the national body in Scotland responsible for the development, accreditation, assessment, and certification of qualifications other than degrees.

Its website can be viewed on: www.sqa.org.uk

SQA's functions are to:

- devise, develop and validate qualifications, and keep them under review
- accredit qualifications
- approve education and training establishments as being suitable for entering people for these qualifications
- arrange for, assist in, and carry out, the assessment

of people taking SQA qualifications

- quality assure education and training establishments which offer SQA qualifications
- issue certificates to candidates.

In order to pass SQA units, students must complete prescribed assessments. These assessments must meet certain standards.

The Unit Specification outlines the **five** Outcomes that students must complete in order to achieve this unit. The Specification also details the knowledge and/or skills required to achieve the outcome or outcomes. The Evidence Requirements prescribe the type, standard and amount of evidence required for each outcome or outcomes.

2

Introduction to the Unit

2.1

What is the
Purpose of
this Unit?

The unit provides students with an introduction to

- Food costs
- Production costs
- Profit and profit contribution
- Menus and functions are costed, and overheads added to provide a selling price
- Profit calculations both by mark up and percentage methods
- Introduction to VAT and how to add VAT onto and take VAT from prices
- Calculation of break-even point and displaying it graphically
- Finally students are introduced to simple PAYE administration and calculations, at a level where they will understand how tax is deducted and take home pay arrived at
- Use of computer spreadsheets is required in this Unit, it is no longer an option.

2.2

What are the Outcomes of this Unit?

1. Operate manual and spreadsheet based systems for the standard costing of recipes
2. Operate a food and beverage costing and control system
3. Operate control systems at selling price
4. Analyse costs and calculate break-even point
5. Operate a PAYE wages system.

2.3

What do I Need to be Able to do in Order to Achieve this Unit?

1. Work through this student guide and read the supporting text when directed to do so. The supporting text may be from a text book, website or other supplied material
2. Complete the guide activities and check your results with the answers provided
3. Complete paper-based costing of recipes exercises
4. Complete the computer-based spreadsheet exercises, print out copies of the formulae you used and the results they achieved. Compare these with the answers provided (Electronic versions of the spreadsheets will be on your Support Materials CD)
5. Complete exercises, both paper and computer spreadsheet based, to produce menu costs, calculate gross profit, net profit and break-even point
6. Produce graphical representation of break-even calculations (Electronic versions of the spreadsheets

will be on your Support Materials CD)

7. Complete a simple PAYE exercise for two employees (Electronic versions of the PAYE forms will be on your Support Materials CD).

2.4 Approximate Study Time for This Unit

The study time for this unit is approximately 40 hours, including one hour for assessment for each section. You should allow two hours of study for each of the five sections and a further three hours to complete the exercises. In addition you may need a further one hour per session for revision before testing.

2.5 Equipment/ Material Required for this Unit

Support Materials CD (this contains electronic versions of spreadsheet and PAYE forms)

PC with spreadsheet program

Printer (a colour printer would be ideal)

Basic calculator

Lined paper

Writing material

Access to food costs from the internet, local trade lists or invoices.

2.6 Symbols Used in this Unit

The various Learning Materials sections are designed so that you can work at your own pace, with tutor support. As you work through the Learning Materials (see Section 5), you will encounter symbols. These symbols indicate that you are expected to do a task. **These tasks are not Outcome Assessments.** They are exercises designed to consolidate learning or encourage thought, in preparation for the Outcome Assessment

(see Section 3—Assessment Information for this Unit).

Activity



This symbol indicates an Activity (A). Usually, activities are used to improve or consolidate your understanding of the subject in general or a particular feature of it.

The activities will not serve this purpose if you refer to the responses prior to having attempted the Activity.

In this unit, you are asked to undertake a variety of activities, from reading the text in this publication or a textbook, to reference to an Internet site. You may also be asked to carry out calculations or input data and formulae into a spreadsheet program.

Everything is provided for you to check your own responses. Answers to the Activities are to be found at the back of the Unit Student Guide. Where suggested responses to activities are provided in the Unit Student Guide, **you are strongly discouraged from looking at these responses before you attempt the activity.**

The activities throughout the Unit Student Guide will help you to prepare yourself for the formal assessments, and to identify topic areas in which you will require clarification and additional tutor support. The activities will not serve this purpose if you look at the answers

before trying the activity!

**Self-Assessed
Question**



This symbol indicates a Self-Assessed Question. Using a Self-Assessed Question helps you check your understanding of the content that you have already covered. There are no answers given for these questions-you can of course discuss them with your tutor.

Activities and self-assessed questions are designed to be checked by you. No tutor input is necessary at this stage unless special help is requested, although from time to time your tutor may wish to view your responses to see how you are progressing.

3

Assessment Information for this Unit

3.1

What Do I
Have to Do to
Achieve This
Unit?

You may produce some evidence in a hand written format some computer print out these are to be generated under supervised conditions.

1. You will be set a series of questions and exercises and must achieve 70% of the available marks.
2. In addition to the test questions you should compile and maintain a portfolio of exercises.

Every section or Outcome has its own set of questions.

Outcome 1

Cost standard recipes and calculate an appropriate selling price including VAT

Amend the cost price of ingredients and recalculate the selling price

Amend the gross profit and recalculate the selling price
(Note: You will be provided with the source material for the above)

Answer a short, related theory question.

Outcome 2

Identify 'elements of cost'

Calculation of the cost of raw materials

Differentiate between mark-up and margin

Calculate gross and net profit

Preparation of a Cost and Profit statement with appropriate percentages.

To achieve this Outcome candidates should attain 70% of the available marks.

Candidates should be encouraged to present work neatly at all times.

Outcome 3

Question has four parts but is a single exercise and requires you to calculate stock consumption for either liquid stocks or food stocks.

- Set up a spreadsheet to facilitate the calculation of stock consumed at both cost and selling price
- Compile stock consumption summary sheets at both cost and selling price
- Compile control statements at selling price showing

surplus/deficits

- Give reasons for surplus/deficit.

You will be provided with the source material and guidance and some information will be contained in your earlier work.

Outcome 4

The question has four parts but is a single exercise and covers the requirement to analyse costs and calculate break-even point.

- Differentiate between fixed, variable and semi-fixed costs
- Calculation of unit variable costs
- Calculation of unit contribution (to fixed costs and profit)
- Calculation of break-even point by calculation.

You will be provided with the source material and guidance and some information is contained in your earlier work.

Outcome 5

Requires you to carry out a simple PAYE system for the

wages of two employees over a three week period.

The assessment requires the operation of 'Table A' and 'Table B'; National Insurance Contributions and the accurate compilation of Gross and Net wages.

A simple spreadsheet program and the use of the lookup tables will suffice.

Manual system or computer based wages system is also acceptable.

The use of a service bureau is not permitted.

This exercise (assessment) may be done open book. It can be corrected so the end result is accurate.