

National Unit Specification: General Information

UNIT	Hospitality Costing (Intermediate 2)
NUMBER	D670 11
COURSE	This is a free standing unit which may be offered as part of a Scottish Group Award or associated with other programmes of study in colleges of further education, schools or other centres.

SUMMARY

On completion of this unit, the candidate should be able to demonstrate the knowledge and skills necessary to carry out a range of costing calculations appropriate to the hospitality industry.

OUTCOMES

- 1 Calculate the cost of standard recipes and their selling prices from given information.
- 2 Identify and carry out calculations related to the elements of cost.
- 3 Prepare consumption summary and control statements for liquor at cost and selling price.
- 4 Calculate and compare the costs of materials in unprepared, part-prepared and 'ready for consumption' form.

RECOMMENDED ENTRY

While entry is at the discretion of the centre, candidates would normally be expected to have attained:

- a course or units in Hospitality at Intermediate 1
- similar qualifications or experience.

CREDIT VALUE

1 credit at Intermediate 2.

Administrative Information

Superclass:	NA
Publication date:	December 1998
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Version:	01

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Additional copies of this specification can be purchased from the Scottish Qualifications Authority. The cost is £2.50.

CORE SKILLS

Information on the automatic certification of any core skills in this unit is published in *Automatic Certification of Core Skills in National Qualifications* (SQA, 1999).

National unit specification: statement of standards

UNIT Hospitality Costing (Intermediate 2)

Acceptable performance in this unit will be the satisfactory achievement of the standards set out in this part of the unit specification. All sections of the statement of standards are mandatory and cannot be altered without reference to the Scottish Qualifications Authority.

OUTCOME 1

Calculate the cost of standard recipes and their selling prices from given information.

Performance Criteria

- a) Calculation of individual ingredient costs are accurate.
- b) Addition of recipe ingredient costs is accurate.
- c) Division of total recipe cost to give a unit cost per portion is accurate.
- d) Calculation of exact unit selling price to achieve required gross profit percentage is accurate.
- e) VAT at the current standard rate is correctly calculated and added to the selling price.
- f) Exact selling price is rounded to give an appropriate unit selling price for menu use.

Evidence Requirements

Evidence should be provided to demonstrate the candidate's ability to:

- calculate the cost of standard recipes using the metric system
- use the selling price formula to calculate selling prices
- calculate and add VAT
- round figures to appropriate monetary selling prices

OUTCOME 2

Identify and carry out calculations related to the elements of cost.

Performance Criteria

- a) Elements of cost and profit and their components are identified correctly.
- b) Cost of food consumed is accurately calculated.
- c) The calculation of gross profit and net profit from given elements of cost is accurate.
- d) The calculation of each element as a percentage of sales is accurate.

Evidence Requirements

Evidence should be provided to demonstrate the candidate's ability to:

- correctly identify elements of cost and their component parts
- accurately calculate the cost of food consumed
- accurately calculate gross profit and net profit
- accurately calculate relevant percentages

National unit specification: statement of standards (cont)

UNIT Hospitality Costing (Intermediate 2)

OUTCOME 3

Prepare consumption summary and control statements for liquor at cost and selling price.

Performance Criteria

- a) Stock consumption summary sheets at cost price are compiled accurately.
- b) Stock consumption summary sheets at selling price are compiled accurately.
- c) Control statements at cost price are compiled accurately.
- d) Control statements at selling price are compiled accurately.

Evidence Requirements

Evidence should be provided to demonstrate the candidate's ability to accurately prepare relevant consumption summary sheets and control statements to satisfy the requirements of the performance criteria.

OUTCOME 4

Calculate and compare the costs of materials in unprepared, part-prepared and 'ready for consumption' form.

Performance Criteria

- a) Information regarding wastage during preparation is correctly incorporated in calculations.
- b) Information regarding shrinkage during cooking is correctly incorporated in calculations. items are accurately identified.
- c) Comparative costs between unprepared and/or part-prepared and "ready for consumption" items are accurately identified.

Evidence Requirements

Evidence should be provided to demonstrate the candidate's ability to incorporate relevant information into the calculations to compare unprepared with part-prepared and/or "ready for consumption" materials.

National unit specification: support notes

UNIT Hospitality Costing (Intermediate 2)

This part of the unit specification is offered as guidance. None of the sections of the support notes is mandatory.

GUIDANCE ON CONTENT AND CONTEXT

The unit should commence with a general overview of the concepts and methods of costing and control in the Hospitality Industry.

Outcome 1

Realistic recipe costing exercises may be performed using current price lists and may be related to the menu planning and/or professional cookery units.

The calculations required to produce costed recipes will provide evidence of use of whole numbers, decimals and percentages; addition, multiplication and division.

Outcome 2

The components, which may comprise raw material, labour and overhead costs, should be discussed.

Cost of consumption (raw material consumed) should be calculated using food. Opening stock, closing stock and staff meals should be incorporated.

Outcome 3

These calculations are most realistic when applied to the costing of liquor. However, candidates should be made aware that similar procedures are used to calculate food costing at selling price in many fast food establishments.

Outcome 4

The ideal ingredients for these calculations are meat or poultry bought on the bone; boned and rolled or pre-portioned; ready cooked. These will give ample illustration of the losses incurred when boning and cooking. The relationship between such costing calculations and the experience with real foodstuffs should be continually emphasised.

National unit specification: support notes (cont)

UNIT Hospitality Costing (Intermediate 2)

GUIDANCE ON TEACHING AND LEARNING APPROACHES

Where the unit is being delivered as part of an SQA Group Award in Hospitality, reference to and/or integration with other appropriate units is to be encouraged. Such units may include a dedicated numeracy unit, Menu Planning (Higher), Service of Food and Drink: Counter (Intermediate 2), Services of Food and Drink: Table (Higher), Hospitality Administration (Intermediate 2).

The emphasis of the unit should be on practical work involving exercises and discussion. The use of spreadsheets is to be encouraged where costing methodology alone is being assessed. However, when the unit is being used to provide core skill evidence in numeracy or taught as an integrated package with the numeracy unit, the provision of evidence produced mentally and/or in writing will be required.

GUIDANCE ON APPROACHES TO ASSESSMENT

In order to achieve this unit, candidates are required to present sufficient evidence that they have met all the performance criteria for each outcome within the range specified. Details of these requirements are given for each outcome. The assessment instruments used should follow the general guidance offered by the SQA assessment model.

SPECIAL NEEDS

This unit specification is intended to ensure that there are no artificial barriers to learning or assessment. Special needs of individual candidates should be taken into account when planning learning experiences, selecting assessment instruments or considering alternative outcomes for units. For information on these, please refer to the SQA document *Guidance on Special Assessment and Certification Arrangements* (SQA, 1998).