

CLASS

XII



FOOD & BEVERAGE

COST & CONTROL

(PRACTICAL MANUAL)



CENTRAL BOARD OF SECONDARY EDUCATION

Shiksha Kendra, 2, Community Centre, Preet Vihar, Delhi-110 092 India

नया आगाज़

आज समय की माँग पर
आगाज़ नया इक होगा
निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

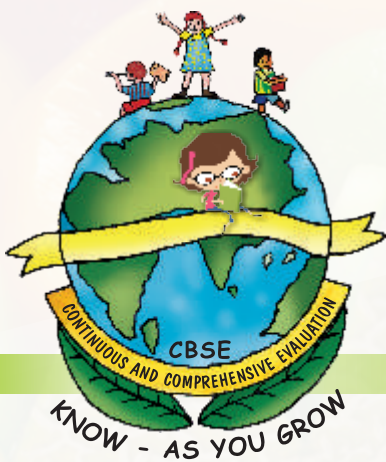
परिवर्तन नियम जीवन का
नियम अब नया बनेगा
अब परिणामों के भय से
नहीं बालक कोई डरेगा

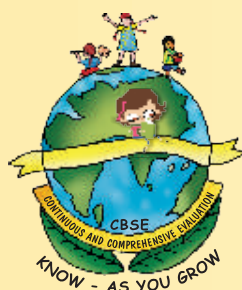
निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

बदले शिक्षा का स्वरूप
नई खिले आशा की धूप
अब किसी कोमल-से मन पर
कोई बोझ न होगा

निरंतर योग्यता के निर्णय से
परिणाम आकलन होगा।

नई राह पर चलकर मंज़िल को हमें पाना है
इस नए प्रयास को हमने सफल बनाना है
बेहतर शिक्षा से बदले देश, ऐसे इसे अपनाए
शिक्षक, शिक्षा और शिक्षित
बस आगे बढ़ते जाएँ
बस आगे बढ़ते जाएँ
बस आगे बढ़ते जाएँ.....





FOOD & BEVERAGE Cost & Control

Practical Manual

CLASS XII



CENTRAL BOARD OF SECONDARY EDUCATION

Shiksha Kendra, 2, Community Centre, Preet Vihar, Delhi-110 092 India



Food Cost Control (Practical Manual) Class XII

PRICE : Rs.

FIRST EDITION 2011 CBSE, India

COPIES:

**"This book or part thereof may not be reproduced by
any person or agency in any manner."**

PUBLISHED BY : The Secretary, Central Board of Secondary
Education, Shiksha Kendra, 2, Community Centre, Preet Vihar,
Delhi-110092

DESIGN, LAYOUT : Multi Graphics, 5745/81, Reghar Pura, Karol Bagh,
New Delhi-110005, Phone : 25783846

PRINTED BY :



Preface

The Central Board of Secondary Education has initiated a policy of introducing competency based Vocational Courses in various sectors of the economy in collaboration with leading industries of the similar filed. The objective of such courses it to develop employable skills among the students for self as well as job employment. The Board

has initiated the process to revamp the vocational education in the country by making it more acceptable and useful for the students. Under such program, the Central Board of Secondary Educational in collaboration with National Council for Hotel Management and Catering Technology (NCHMCT), has introduced two Vocational Packages mainly

1. Food Production
2. Food & Beverage Services at Senior Secondary Level.

The Curriculum of **Food Beverage Cost & Control** introduced by CBSE from the academic session 2010-2011 in class XII, gives an insight into the basic concept of Food Cost and its Control in hospitality sector. The present Practical Manual on "**Food Beverage Cost & Control**" is about understanding concepts of Food Cost Control, Cost and Costing and Beverage Control system through numerous numericals based on it. The book also emphasis upon various operating activities like Purchasing Receiving Storing and issuing.

While keeping the language of the text book simple and easy, theoretical based numerical and illustrations along with its solutions are employed to make reader easily understandable of the theoretical concepts. Since illustrations form an indispensable part of visual impression through flow charts on cost control, formats to make the concepts easy to understand. Though the scope of present course is very wide, yet the author have tried their best to cover adequately the syllabus at senior secondary level. Any suggestion(s) to improve the textbook is welcomed from both students and the faculty.

The Board acknowledges the contribution made by the team of experienced authors in completing the manuscript. The text book on Food Beverage Cost and Control is an outcome of a series of meetings

organized by the Vocational cell. The process initiated under the direction of Sh. Shashi Bhusan, Former Director (Edusat and Vocational) was completed under the guidance of Dr. Rashmi Sethi (Education Officer) and her team. A special mention to the efforts of Research Fellow, Ms. Sunaina Srivastava who carefully proof read the manuscripts. The Board duly acknowledges the role of NCHMCT, Noida for Teachinal guidance to promote the hospitality education at school level in India. I am sure this book would serve the purpose of a useful resource material for students and the teachers.



Vineet Joshi, IAS
Chairman, CBSE



Acknowledgements

• ADVISORY •

Sh. Vineet Joshi, Chairman, CBSE, Delhi

Sh. Shashi Bhushan, Former Director (Edusat & Vocational) CBSE, Delhi

• AUTHORS •

1. Shri N. S. Bhuie, Director (Studies), National Council for Hotel Management and Catering Technology, Plot No. A-34, Sector - 62, Noida
2. Shri Rakesh Puri, HOD, Institute of Hotel Management, Kufri, Shimla - 171012.
3. Shri Pramod Naick, Sr. Lecturer, Institute of Hotel Management, Near M. S. Building & SKSJT Hostel, S. J. Polytechnic Campus, Shesadri Road, Bengaluru - 560001.

भारत का संविधान

उद्देशिका

हम, भारत के लोग, भारत को एक '[सम्पूर्ण प्रभुत्व-संपन्न समाजवादी पंथनिरपेक्ष लोकतंत्रात्मक गणराज्य] बनाने के लिए, तथा उसके समस्त नागरिकों को:

सामाजिक, आर्थिक और राजनैतिक न्याय,
विचार, अभिव्यक्ति, विश्वास, धर्म
और उपासना की स्वतंत्रता,
प्रतिष्ठा और अवसर की समता

प्राप्त कराने के लिए, तथा उन सब में, व्यक्ति की गरिमा और '[राष्ट्र की एकता और अखण्डता] सुनिश्चित करने वाली बंधुता बढ़ाने के लिए दृढ़संकल्प होकर अपनी इस संविधान सभा में आज तारीख 26 नवम्बर, 1949 ई० को एतद्वारा इस संविधान को अंगीकृत, अधिनियमित और आत्मार्पित करते हैं।

1. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977) से "प्रभुत्व-संपन्न लोकतंत्रात्मक गणराज्य" के स्थान पर प्रतिस्थापित।
2. संविधान (बयालीसवां संशोधन) अधिनियम, 1976 की धारा 2 द्वारा (3.1.1977 से), "राष्ट्र की एकता" के स्थान पर प्रतिस्थापित।

भाग 4 क मूल कर्तव्य

51 क. मूल कर्तव्य - भारत के प्रत्येक नागरिक का यह कर्तव्य होगा कि वह -

- (क) संविधान का पालन करे और उसके आदर्शों, संस्थाओं, राष्ट्रध्वज और राष्ट्रगान का आदर करे;
- (ख) स्वतंत्रता के लिए हमारे राष्ट्रीय आंदोलन को प्रेरित करने वाले उच्च आदर्शों को हृदय में संजोए रखे और उनका पालन करे;
- (ग) भारत की प्रभुता, एकता और अखंडता की रक्षा करे और उसे अक्षुण्ण रखे;
- (घ) देश की रक्षा करे और आह्वान किए जाने पर राष्ट्र की सेवा करे;
- (ङ) भारत के सभी लोगों में समरसता और समान भ्रातृत्व की भावना का निर्माण करे जो धर्म, भाषा और प्रदेश या वर्ग पर आधारित सभी भेदभाव से परे हों, ऐसी प्रथाओं का त्याग करे जो स्त्रियों के सम्मान के विरुद्ध हैं;
- (च) हमारी सामासिक संस्कृति की गौरवशाली परंपरा का महत्त्व समझे और उसका परीक्षण करे;
- (छ) प्राकृतिक पर्यावरण की जिसके अंतर्गत वन, झील, नदी, और वन्य जीव हैं, रक्षा करे और उसका संवर्धन करे तथा प्राणिमात्र के प्रति दयाभाव रखे;
- (ज) वैज्ञानिक दृष्टिकोण, मानववाद और ज्ञानार्जन तथा सुधार की भावना का विकास करे;
- (झ) सार्वजनिक संपत्ति को सुरक्षित रखे और हिंसा से दूर रहे;
- (ञ) व्यक्तिगत और सामूहिक गतिविधियों के सभी क्षेत्रों में उत्कर्ष की ओर बढ़ने का सतत प्रयास करे जिससे राष्ट्र निरंतर बढ़ते हुए प्रयत्न और उपलब्धि की नई उंचाइयों को छू ले।

THE CONSTITUTION OF INDIA

PREAMBLE

WE, THE PEOPLE OF INDIA, having solemnly resolved to constitute India into a **SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC** and to secure to all its citizens :

JUSTICE, social, economic and political;

LIBERTY of thought, expression, belief, faith and worship;

EQUALITY of status and of opportunity; and to promote among them all

FRATERNITY assuring the dignity of the individual and the ² [unity and integrity of the Nation];

IN OUR CONSTITUENT ASSEMBLY this twenty-sixth day of November, 1949, do **HEREBY TO OURSELVES THIS CONSTITUTION.**

1. Subs, by the Constitution (Forty-Second Amendment) Act. 1976, sec. 2, for "Sovereign Democratic Republic (w.e.f. 3.1.1977)
2. Subs, by the Constitution (Forty-Second Amendment) Act. 1976, sec. 2, for "unity of the Nation (w.e.f. 3.1.1977)

THE CONSTITUTION OF INDIA

Chapter IV A

Fundamental Duties

ARTICLE 51A

Fundamental Duties - It shall be the duty of every citizen of India-

- (a) to abide by the Constitution and respect its ideals and institutions, the National Flag and the National Anthem;
- (b) to cherish and follow the noble ideals which inspired our national struggle for freedom;
- (c) to uphold and protect the sovereignty, unity and integrity of India;
- (d) to defend the country and render national service when called upon to do so;
- (e) To promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional or sectional diversities; to renounce practices derogatory to the dignity of women;
- (f) to value and preserve the rich heritage of our composite culture;
- (g) to protect and improve the natural environment including forests, lakes, rivers, wild life and to have compassion for living creatures;
- (h) to develop the scientific temper, humanism and the spirit of inquiry and reform;
- (i) to safeguard public property and to abjure violence;
- (j) to strive towards excellence in all spheres of individual and collective activity so that the nation constantly rises to higher levels of endeavour and achievement.



Contents

CHAPTER 1. FOOD COST CONTROL

1

Numerical on

- a) Food Cost (material cost)
- b) Labour Cost
- c) Over heads
- d) Total Cost
- e) Food Cost Percentage
- f) Labour Cost Percentage
- g) Over Heads Percentage
- h) Total Cost Percentage

CHAPTER 2. COST AND COSTING

27

Numerical on

- a) Food and Beverage departmental Profit and Loss account
- b) Profit and Loss account under the Net Profit Method of Food and Beverage department
- c) Trading and Profit and Loss account of Food and Beverage department
- d) Profit / Volume (P/V) ratio
- e) Break Even Chart
- f) Break Even Point (in units)
- g) Break Even Point (in ₹)
- h) Margin of safety
- i) Profit at Maximum Level



CHAPTER 3. BEVERAGE CONTROL

41

- a) Beverage Sales Control Chart
- b) Bar Order Ticket (B.O.T.)
- c) Restaurant Check
- d) Restaurant Sales Summary Sheet

Numerical on:

- e) Guest Weekly Bill / Day Book
- f) Visitor's Tabular Ledger (V.T.L.)

Assignment : Prepare a 'Beverage Control System Flow Chart with each step explained in detail

