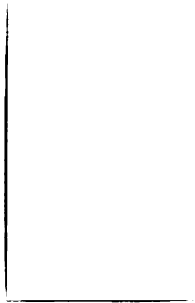




3 1293 10519 4595

u-132



**FOOD CONTROL PROCEDURES AND CONSIDERATIONS
FOR CLUB OPERATIONS**

By

Carter E. Wallen

A Thesis

**Submitted to the School of Hotel, Restaurant and Institutional
Management of Michigan State University of Agriculture
and Applied Science in partial fulfillment
of the requirements for the degree of**

**MASTER OF ARTS
1956**

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business.

2. Financial Statements

2. The second part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business.

3. Taxation

3. The third part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business.

4. Conclusion

8-8-56
-9-

ACKNOWLEDGMENTS

The writer wishes to express his sincere appreciation to Dr. S. Earl Thompson for his consideration, patience, guidance, and encouragement during the time the thesis was in preparation.

The writer also wishes to express his gratitude to Mr. Donald Greenaway for his constructive criticisms and advice; to Mr. Joseph A. O'Leary for his assistance and interpretation of information; and to the management of the Country Club of Lansing, Michigan for making their records and procedures available; it was through their assistance that this study was made possible.

Carter E. Wallen

QUESTION

1. The following table shows the number of people who attended a concert in each of the five years from 2010 to 2014.
- | Year | Number of people |
|------|------------------|
| 2010 | 1200 |
| 2011 | 1500 |
| 2012 | 1800 |
| 2013 | 2100 |
| 2014 | 2400 |
- The number of people who attended the concert in 2010 was 1200.
- The number of people who attended the concert in 2011 was 1500.
- The number of people who attended the concert in 2012 was 1800.
- The number of people who attended the concert in 2013 was 2100.
- The number of people who attended the concert in 2014 was 2400.

ANSWER

TABLE OF CONTENTS

Chapter		Page
I	Introduction	1
II	Purchasing Procedure and Considerations	6
III	Receiving Procedure and Considerations	23
IV	Storage Procedure and Considerations	34
V	Issuing Procedure and Considerations	41
VI	Production Procedure and Considerations	47
VII	Case Study - Country Club of Lansing, Michigan	56
VIII	Recommendations	72
	Footnotes	80
	Bibliography	83

Chapter I

INTRODUCTION

It is the writer's view point that food control and food cost control, whether applied to hotels, clubs, restaurants, or institutions, constitutes one of the more important responsibilities of management. The successful operation of the food department requires a careful day to day analysis of cost accounting information. The compilation of daily and monthly reports and supplementary records that result from this application provides the tools whereby management can analyze the operation, detect its weak points, and correct them.

The purpose of food control is to assist management in obtaining the highest possible gross profit on food sales consistent with the policy of management as to quality and size of portion.¹ Although institutions may differ as to the grade of food served, type of service and clientele, each has the same basic problems, these being: purchasing, receiving, storage, issuing and production controls. The methods through which these functions are carried out largely determines the success or failure of the operation.

One definite disadvantage of many club operations is that they are limited in the funds necessary to introduce a system of satisfactory food control within their operations. This factor tends to limit the number of personnel to provide the basic controls of food cost accounting and clerical help necessary to prepare a daily report. This, to the writer's knowledge, is the position in which many club managers find themselves. The truth is that in many situations the chef buys, receives, and stores the merchandise, prepares the food,

- The following table shows the number of people who attended a concert in each of the 10 years from 2000 to 2009.

Year	Number of people
2000	100
2001	120
2002	150
2003	180
2004	200
2005	220
2006	250
2007	280
2008	300
2009	320

- The number of people who attended the concert in 2000 is 100.
- The number of people who attended the concert in 2001 is 120.
- The number of people who attended the concert in 2002 is 150.
- The number of people who attended the concert in 2003 is 180.
- The number of people who attended the concert in 2004 is 200.
- The number of people who attended the concert in 2005 is 220.
- The number of people who attended the concert in 2006 is 250.
- The number of people who attended the concert in 2007 is 280.
- The number of people who attended the concert in 2008 is 300.
- The number of people who attended the concert in 2009 is 320.

makes and prices the menu and takes the periodic inventories. This is an example of poor internal control.

Sound bases for food control deal not only in the various accounting phases, but emphasis must be placed on pre-purchasing considerations, choice of buying procedures - quality and quantity considerations, specifications, etc. Each integral phase of the overall control function, as mentioned previously, will be discussed in detail in the following chapters.

If the primary objection of effective control is to provide useful, informative operational data as quickly as possible to management, so that corrective measures, if needed, can be taken in time; then each of the control functions must be applied and practiced. If each dependent function is properly handled the end result should prove a profitable operation. One of the early attempts at controlling food cost, was quantity control. The purpose was to compare the quantity of each raw material used in preparation with the quantity sold and as a result eliminate losses by bringing waste to light. This procedure was not successful. Not all food sold lends itself readily to quantity control; so the end results in many cases were unreliable due to the clerical work involved in translating portions sold into quantities. However, quantity control is still of great value as an auxiliary instrument of present day food control systems.²

A second attempt at food control was the analysis of food costing into ten or twelve groups, such as meats, poultry, vegetables,

etc., and the assumption that the ratio of the cost of each group to the total sales is fairly constant. It was assumed that the cause of any unusual increase in cost would be located in one or two groups, by comparing the ratio of the cost of each group with past records. This procedure did not prove sound in practice. It was found that even with a constant total cost, the ratios of the cost groups varied to such an extent, due to seasonal and other changes in the menu, that a reliable conclusion could not be arrived at simply by comparing the group costs with the total sales.³

After working with the early systems, the importance of analyzing the sales, as well as the cost, became apparent. The desired results could be obtained only if a practical method could be found for grouping sales and cost on the same basis. The principle involved in finding the logical groups is the foundation on which food control is built.⁴

In the industrial situation, the cost accounting purpose is to determine the cost of a particular product; the unit for such cost-finding is the finished product; however, in food control this has not been found possible. The sales of any particular raw material can be determined accurately within certain limitations, the unit for the purpose of control is the ingredient and not the finished product. Food control determines the sales applicable to a certain cost. In its practical application, the primary purpose of food control is not to reveal from day to day the exact cost of a particular menu item, but to apply the selling prices of combined dishes to the various main

ingredients. This is done to determine the return obtained for each group of ingredients.

"To illustrate this procedure - if you wished to find the exact cost of planked steaks sold, it would be necessary to determine each day the quantity of potatoes and vegetables used for this item and then calculate the cost of each item in the garniture at the actual purchase price. But with the principle ingredients as the units of control, it is only necessary to ascertain once and for all the fair proportion of the selling price applicable to vegetables, potatoes, and short loin, and divide the total sales of planked steak in that proportion. Following the same procedure with all sales, the total returns for vegetables, potatoes, etc. is arrived at. Determining the cost of each of these ingredients is a simple matter."⁵

Food cost is subject to continuous fluctuations. With fairly constant sales, food cost may rise suddenly due to a change in the menu, incorrect pricing of seasonal dishes, or because of over-production and waste.

It is stated by Horwath & Horwath that "Food cost accounting" or more commonly, "Food control," is the application of cost accounting principals to operation of the restaurant department.⁶ There are several systems used, ranging from a detailed analysis of both the cost and sales of many individual commodities and commodity groups and their respective ratios of costs to sales, to a simple summary of the costs only of a more abbreviated group of commodities and their respective ratios to the total food sales. The compilation of daily and monthly reports is of little value unless these reports are carefully analyzed to determine and correct the weak points of the operation.

Again the five basic control functions - purchasing, receiving,

storing, issuing and production must be stressed if efficiency in the food operation of a club is to be attained. If these procedures are improperly conducted, the desired results cannot be attained.

From the writer's experience as assistant manager, working with various control problems in a club operation, especially the food and beverage departments, the internal control of this most important phase of management's responsibility to the organization is definitely lacking in the basic fundamentals and principles. In many instances the manager himself feels inadequate in dealing with these problems; hence, he places the entire situation in the hands of an inexperienced person on his kitchen staff - one who is not familiar with purchasing specifications, etc. In this type of situation the organization is left wide open to fraud and the numerous dangers of collusion in various forms.

The purpose of this study is to investigate methods of control for food operations in clubs and procedures which may be employed in their application. The writer proposes to investigate this subject through the available literature and by recording his personal experiences in club management. He will then make a detailed study of the food operation in a given club and make recommendations for its improvement.

The writer is aware of cash control problems and considerations relative to a system of food control; however, this function is considered to be beyond the scope of this study.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews, while secondary data was obtained from existing reports and databases.

The third section details the statistical analysis performed on the collected data. It describes the use of descriptive statistics to summarize the data and inferential statistics to test hypotheses. The results of these analyses are presented in a clear and concise manner, highlighting the key findings of the study.

Finally, the document concludes with a summary of the findings and their implications. It discusses the limitations of the study and suggests areas for future research. The author expresses confidence in the reliability of the data and the validity of the conclusions drawn.

Chapter II

PURCHASING PROCEDURES AND CONSIDERATIONS

Prior to actual purchasing of food stuff for an organization, it is important to find out what the food industry has to offer. Also of importance is the determination of what best fits the needs of the particular organization. The various factors to consider are:

1. Type and character of institution.
2. The style of operation and system.
3. Class of people to be served.
4. Local tastes, eating habits, and prejudices.
5. Purpose or occasion for which the product is desired.
6. Intended use of the product.
7. Budgeted allowance per portion.⁷

The problems involved in making the proper selection for one particular function or group of people will not necessarily apply in all situations. The food selected for an elaborate buffet display, where eye appeal is of major importance, are definitely unlike those which could be considered when serving food in a casserole dish.

It is important to note that very definite local tastes, eating habits and prejudices exist; the selection of food products should be judged accordingly. There are sections of the country where a particular type or variety of orange is desired over another; a Florida orange juice would be unfavorably received by a Californian, as would an Indiana tomato. These are typical examples of local tastes, eating habits and prejudices.⁸

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

The purpose or occasion for which a product is desired will determine the grade, type, style, variety, or size required. A la carte menus generally call for selections quite different from Table D'Hotel or plate specials, especially in size, and quite often in grades and varieties. Usually products for parties and banquets are selected because of unusual appeal which makes them different from ordinary selections.

Careful consideration should be given to the intended use of the product. For example, Fancy 25/30 Count Halves Pacific Coast Bartlett Pears in 40° syrup might be selected for a dessert service but it would be considered a waste, in most instances, to use the same type of pear for a salad where no use is made of the extra heavy syrup. It would hardly be advisable to use a dessert peach to make a peach pie when a solid pack preheated peach pack would serve the same purpose to a much better advantage.⁹

Food cost limitations are frequently of major importance. How much is budgeted per portion? This consideration will greatly influence the final selection of food items. While there is a substantial variation in cost between a fancy grade and a standard grade, the greatest difference in unit portion costs is accounted for by the size of the portion. For this reason portion sizes must be carefully estimated and the standard uniformly observed.

Clubs vary as to their size, available cash funds and experience of personnel dealing with these functions. The person responsible for the purchasing of food should acquaint himself with market

conditions - source of supply - year around availability of produce, etc. Knowledge of these factors may save a considerable amount of money and result in a materially improved product.

A buying procedure is the set pattern that the personnel in charge of this function will follow, it is a course of action.¹⁰ No two operations are identical in nature; the buying procedure for each individual operation should be determined by the policy set forth by the organization. It should be built to fit the needs of the operation. Much will depend upon the time that food inventories are taken. --- Will the refrigerator inventories be taken after lunch and orders placed at this time, or would a morning order be more advantageous?

Before these questions can be answered there are several other factors to be considered. The location of one club may permit a daily visit to the local produce market; in another club, weekly visits with future deliveries may be the only solution. To determine the best buying methods the following points bear consideration:

1. Ownership policy - Does ownership want the greatest portion of purchasing done locally? Are there chain or group commitments? What rate of inventory turnover is desired?
2. Type of operation - What are the hours of food service? Are specialities featured? What type of service is rendered (luxury or standard)? Does the size of the operation restrict advantageous purchasing?

...

...

3. Storage space and handling costs - What size deliveries can be accommodated with the storage facilities available?
4. Location and availability of markets - What is the location in relation to the nearest produce market - is the business located in a truck-farming area, where immediate delivery is possible? Will daily market trips be made, or will purchasing be done by telephone? Is there sufficient availability for open market bidding?
5. General market conditions - What is the direction of market prices? Is the size of the operation large enough to warrant contract purchasing?¹¹

Club managers who are working closely with ownership may be restricted in what they can do. In this particular situation the buying procedure will, in all probability, be pre-arranged. Under these conditions, group commitments have no doubt been made, and a change to a new buying procedure would be contrary to present policy standards.

The writer has seen this situation present itself. The manager is responsible for the purchasing requirements, and will seek the experience of the chef to aid with proper selection, etc. If the operation is a large one, he will find that other duties, other than purchasing functions, will tend to divert his attention from this responsibility. As a result the chef is given complete freedom

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also outlines the various methods and tools used to collect and analyze data, highlighting the need for consistency and precision in data entry and reporting.

The second part of the document focuses on the implementation of internal controls and risk management strategies. It details the process of identifying potential risks and developing effective measures to mitigate them. This section also discusses the role of management in overseeing these processes and ensuring that all employees are aware of and adhere to the established policies and procedures.

The third part of the document addresses the importance of communication and collaboration in achieving organizational goals. It emphasizes the need for clear and concise communication channels and the role of each employee in contributing to the overall success of the organization. This section also discusses the importance of regular meetings and reports in keeping everyone informed and aligned with the organization's mission and vision.

The fourth part of the document discusses the importance of continuous improvement and innovation in staying competitive in a rapidly changing market. It outlines the process of identifying areas for improvement and implementing new ideas and technologies. This section also discusses the role of research and development in driving innovation and the importance of staying up-to-date on industry trends and developments.

The fifth part of the document discusses the importance of ethical and legal considerations in all business operations. It emphasizes the need for integrity and honesty in all dealings and the importance of following applicable laws and regulations. This section also discusses the role of ethics in building trust and credibility with customers and stakeholders.

The sixth part of the document discusses the importance of financial management and budgeting in ensuring the long-term sustainability of the organization. It outlines the process of developing a budget and monitoring financial performance against it. This section also discusses the importance of cost control and the role of financial reporting in providing insights into the organization's financial health.

The seventh part of the document discusses the importance of human resources management in attracting, developing, and retaining top talent. It outlines the process of recruiting, hiring, and training employees and the importance of providing ongoing support and development opportunities. This section also discusses the importance of creating a positive work environment and fostering a culture of excellence.

The eighth part of the document discusses the importance of marketing and sales in driving revenue growth and expanding the organization's market reach. It outlines the process of developing a marketing strategy and implementing it through various channels. This section also discusses the importance of understanding customer needs and preferences and the role of sales in converting leads into customers.

The ninth part of the document discusses the importance of technology and digital transformation in improving operational efficiency and enhancing customer experiences. It outlines the process of identifying areas for digital transformation and implementing new technologies. This section also discusses the importance of data security and privacy in protecting sensitive information and the role of technology in enabling innovation and growth.

The tenth part of the document discusses the importance of sustainability and social responsibility in building a positive reputation and contributing to the well-being of the community. It outlines the process of developing a sustainability strategy and implementing it through various initiatives. This section also discusses the importance of transparency and reporting on sustainability performance and the role of social responsibility in driving long-term success.

in buying food. At this point the operation lacks internal control. For efficient control, whether it be with the handling of cash, purchasing, or receiving merchandise, no one individual should be responsible for both performance and checking results. For example, if the chef in an operation is responsible for placing orders, at time it is received, this merchandise should be checked-in by a person other than the person that placed the original order. Better still, all vouchers should be directed to the front office, or head bookkeeper where he can assign a person to verify the in-coming shipments of produce.

The most advantageous situation would be the case where the manager and his chef carry out the purchasing function cooperatively. All purchase orders are discussed with the manager and the source of supply is known by both parties. There is always the danger of collusion between the person who completely controls the purchasing function and the purveyor. Merchandise received may be of top quality, but may be billed above the actual market price at the time of purchase.

The type of food service in clubs differs. Some clubs serve their members three meals per day, others serve luncheon and dinner only, still others are limited to mid-day snacks. The time and type of service is directly related to purchasing requirements. If speciality items are featured on the menu, it is possible that orders must be placed well in advance before actual preparation; such would be the case of the mid-western club featuring speciality sea food

items on their menu. After consideration of the requirements, the most practical purchasing procedure can be determined.

Available storage facilities will greatly influence the purchasing procedure. If the operation is located near a large body of water, is there space available for keeping merchandise dry? In one particular club with which the writer is familiar, an unexpected rise in the tide caused considerable damage to merchandise stored at ground level. What type of refrigeration equipment is available? Is there enough space available for profitable "futures" buying? If sufficient storage space is available, it might be wise to purchase produce well in advance of actual preparation, assuming that the market price is favorable.

Where to purchase produce and materials may be a problem in itself. The location of the club will be a determining factor in regards to the markets used. There are clubs that are so situated that they can be serviced by the local truck farmers, while others may find it necessary or advantageous to purchase their produce at the large city produce terminals. Seasonal changes will also effect the source of supply - during the winter months a large amount of the produce will come directly to the city terminals, and distribution to the various consumers will be done through the numerous jobbers, wholesalers, etc. The important factor is studying the market and what it has to offer. Market conditions are always changing and purchasing procedures should be flexible enough to meet these changes.

Frequent trips to the produce markets are desirable. There

are definite advantages to this procedure. They are:

1. The purchaser becomes familiar with products available at the local market.
2. The purchaser becomes aware of available varieties of produce, the best brands, where they are grown and how they are packed.
3. The purchaser will recognize standards of quality, weights and grading systems.
4. The purchaser becomes familiar with various seasonal varieties, when they appear on the market, possible substitutes, the expected supply and the probable price.

The information outlined above under normal circumstances will not be available to the purchaser at his desk or over the telephone.

"The purchaser must visit the market whenever possible since quality and price are most often a matter of availability, and it is only by being at the market frequently and making the true test of comparison that the best value can be obtained."¹²

Mr. R. K. Wallen, past general manager of the Glen Ridge Country Club, Glen Ridge, New Jersey, has followed this recommended procedure as far as market analysis is concerned and it has proved advantageous in the management of his operation. Mr. Wallen discusses the menu items to be featured each day with his chef, taking into consideration leftover materials from the previous day. From this discussion, his purchase order is determined for the day. A daily trip is made to the local produce market and meat packers to

secure his purchases for the day.

Before continuing with the discussion of purchasing procedures and considerations, it may be advantageous to briefly discuss the food inventory phase of the control function. Edmond Miller, C.P.A. for the firm of Harris, Kerr, Forster states that from their various studies made in the field, they conclude that excessive buying is the most frequent condition present in clubs today. In many situations the chef, or the person responsible for the purchasing function, operates under the principle that his refrigerator should contain so many ribs, so many loins, so many crates of lettuce, etc. It is the case of buying to a hypothetical par stock. This system of purchasing has several disadvantages, the principle disadvantage is that it adversely affects costs. It is costly because:

1. It tends to overload storeroom facilities.
2. It creates larger inventories than necessary. The larger the inventory the more attention is needed and therefore the higher the labor cost.
3. In the event that the demand for food slackens, especially food of high moisture content, this food is stored for unreasonable periods of time, resulting in a loss from shrinkage, trim, and spoilage.
4. The larger the inventory the more difficult it is to detect pilferage. The larger inventory also

encourages waste from over-preparation.¹³

Inventory will differ in various operations due to the local market conditions, the proximity to available markets and sales volume.

Inventory measured in terms of dollars and cents should turn over at least four times a month. The turnover should represent a supply sufficient to service sales for seven days of operation. This can be accomplished by scheduling purchases of meats and produce to meet the requirements of the daily menus, and purchase of other items in units and quantities sufficient only to meet the demand for a reasonable period of time.¹⁴

There are several purchasing methods that are practiced, the more common methods are:

1. Open market buying - This method of purchasing is used by approximately 95 per cent of all commercial and privately owned operations. In this procedure quotations are requested from one or more purveyors and orders are placed where the terms are of best advantage to the buyer; the elements of price, quality, yield and service considered.
2. Sealed Bid Purchasing - This method is not likely to be used in the purchasing of produce and materials for the average size club operation. It is used primarily by large hospitals, institutions, schools and governmental agencies. Sealed Bid Purchasing follows this procedure:

Wants are advertised in several forms and sealed formal bids are returned by a stated date.

3. Futures and Contract Purchasing - This procedure consists of contracting for future delivery of food stocks that are now or will be available at a current or future price. This purchasing procedure would apply only to a club of considerable size, it is used as a calculated attempt to insure a supply at a favorable price. It is not recommended for the small operation.¹⁵

The next major consideration is where to buy the produce and materials utilized by the operation. The major sources of supply available to food buyers are as follows:

1. Wholesale Supply Houses - These middle men constitute the major source of supply; they perform a service function as a jobber. Wholesalers stock many varieties of merchandise from numerous sources and offer them for demand sale. They buy in large quantities and utilize outlets for by-products and items not usually used by food service operations. For example, many food operations will use many more ribs and loins than they do chucks and rounds, the purveyor buying his beef in sides or in quarters will also sell the chucks and rounds. Service is provided not only in this manner but also in the consistency of quality and in the delivery service available.
2. Manufacturers and Packers - Usually these middle men sell their products directly to the operator, or to the

wholesaler or both. Meat packers also make their products directly available, but in this situation they act as wholesale purveyors and are in competition with them.

3. Local Farmers and Producers - During the summer months, when fresh produce is available, the local farmer may constitute the major source of supply for fresh fruits and vegetables. In most instances quality produce is made available through this source; however, location becomes an important consideration in the use of such suppliers.
4. Municipal Markets - These markets are usually situated in the larger cities; they offer many possibilities for food buys, especially in fruits and vegetables. Basically these larger markets function with the numerous wholesale outlets; however the intelligent buyer who knows his operation and his product can obtain excellent values.
5. Cooperative Associations - Cooperatives consist of many producers who combine for the benefits gained through central and large scale distribution and selling. Dairies and fruit growers are the most common examples of this type of operation.
6. Retail Food Stores - This source of supply should be utilized in emergency situations only, if for no other reason than their price structure; however if purchases are made in quantity, price adjustments can at times be

established.¹⁶

Good relations with purveyors seems to be essential irregardless of the source of supply used. It is important that the food buyer understands the business and the business problems of those with whom he deals. Consider the dealer's reputation for honesty and for the quality of his produce before the actual purchase is made.

The establishment of proper specifications is an important phase in the over-all food control function. The United States Government defines a specification as a "statement of particulars in specific terms." Proper specifications in any operation are those best suited to the operator's particular needs. Food purchasing specifications must conform to standards of quality and portion size requirements established by each club operator. The standards should be based on tests of the yields of various cuts of meats, various sizes of fish and poultry, and on portion tests of several brands of canned goods. By using these tests, the most economical cuts, sizes, or brands may be determined.¹⁷

The statement has often been made by those persons concerned with food control, that only through specification buying is the operator assured of his dollars worth. This statement appears to be correct. Harris, Kerr, Forster and Company gather from their survey experiences, that too many club operators do not have specifications for food items that are purchased.

Specification buying will accomplish the following:

1. The person responsible for food cost control will learn that the lowest price quotation from a purveyor is not necessarily the most economical price. For example, considering the case of meats, the price may be two or three cents per pound lower than that of the other bidder but the "trim of the meat" makes up more than the variance between the bids. Often the weight of the packed items, such as oranges, carrots, potatoes, sent by the low bid vendor is below the standard weight for the packaged unit. This situation does not necessarily denote that the vendor is dishonest. It may mean that he has an over-supply of this particular item, and will reduce his price to move the item. If specifications have been established, and bids requested in accordance therewith, the manager will know that there is a meeting of minds between himself and the purveyor as to the needs of the operation.
2. Establishing weight specifications on meat items most suitable for the operation will result in improvement cost-wise. To illustrate this point, assume that two pieces of U.S. Good prime ribs properly trimmed were bought. Each of these pieces has seven ribs and the ribs measure 10 inches. One of these pieces weighs 28 pounds while the other weighs 34 pounds. The question is raised - What accounts for the difference in weight? The difference is due to the meat content of the ribs. Considering this

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations. This includes documenting all financial transactions, contracts, and other significant events that occur within the organization.

The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the use of statistical analysis to identify trends and patterns in the data, which can then be used to inform decision-making and strategic planning. The document also discusses the importance of data security and privacy, particularly in the context of handling sensitive information.

The third part of the document focuses on the implementation of quality control measures to ensure that all products and services meet the highest standards of quality. It describes the various techniques used to monitor and control the quality of the organization's output, including regular inspections, testing, and audits. The document also emphasizes the importance of continuous improvement and the role of employee training in achieving these goals.

The fourth part of the document discusses the role of the organization's management in ensuring the success of its operations. It highlights the importance of clear communication, effective leadership, and the ability to adapt to changing circumstances. The document also discusses the various challenges that organizations face in the current business environment and offers strategies for overcoming these challenges.

The fifth and final part of the document provides a summary of the key findings and conclusions of the study. It reiterates the importance of accurate record-keeping, data analysis, quality control, and effective management in ensuring the long-term success of an organization. The document also offers recommendations for further research and areas for future study.

it would appear wise to purchase the 34 pound rib because it contains more meat. This may not necessarily be the weight of the rib that is most suitable for the particular operation. The weight is in the width of the beef rib, namely the eye, and the portion cut out of the 34 pound rib may be too large, if served on a dinner plate instead of a platter. As a result, the tail of the rib is trimmed off for the sake of appearance, no benefit is derived from the piece trimmed off. The portion obtained from the 28 pound rib may fit very nicely on the dinner plate without the necessary trimming. The same principle of establishing specifications applies to all primal cuts of meat as well as vegetables, eggs, fish, fruits, etc.¹⁸

A set of specifications should be considered as a device or tool that must be selected with care, and used. Specifications provide suitable buying standards for a particular operation and are a guide to market bidding for the food buyer and purveyors. This procedure, if followed will give a uniformity and consistency to purchasing and receiving that aids in maintaining a proper food cost.

The purveyors who service the operation should be informed of specification requirements. Such specifications should include delivery conditions and instructions. A set of specifications should be available for use by the personnel responsible for the receiving function. Effective specification buying requires receiving by

specification as well.

Specifications must be followed consistently in order for specification buying to achieve results. Clubs with a small volume of purchases may find this procedure impractical; however, the operator should use the specification methods as a guide in order to know the most suitable purchase weights, qualities and proper yields.

The value of specifications depends on the accuracy with which they have been developed. When establishing a system of purchasing specifications, the purchaser should be guided by the determined portion size-yields of various cuts of meats and the quantity and quality tests that have been run on various products. This procedure will determine what is best for the operation; it will be based on need, merchandising suitability, and final portion costs rather than unit prices.

It is advantageous to have specifications written for all products usually purchased. The information for complete and accurate writing should be based on the various tests, previously mentioned, trade and government information concerning packs, grades and varieties.

The writer believes that the most basic test applied to all club food operations is the quality of the food served to guests. The over-all success of the operation depends to a great extent upon this single factor. Members soon spread abroad the word that food is good or bad - the most favorable kind of advertising on the one hand - the most undesirable on the other.

Quality in food is defined as the combination of factors in a product which provides the greatest desirability.¹⁹ Quality buying does not necessarily mean buying the best and most expensive grade of any particular item. Quality buying refers to the best grade sold to fit the need. The right grade where eye appeal is important, such as in a stuffed pepper for salads, would require the highest grade, but such uniformity and expensive quality are not necessary where the pepper is to be cooked.

Quality as referred to food products is composed of varied factors, it is an elusive thing and quite difficult to control - quality control is a matter of comparison - the highest price paid for the "best of the lot." Quality will flow into a market as long as prices in the market are profitable. Price of produce will fluctuate, while influenced by quality, it is not a true index of quality. Conditions of supply and demand, shipping and storage, affect both the price and condition of the produce by the time of sale. When this situation presents itself, the skill and knowledge of the food buyer is the determining factor in the consistent purchase of quality quality produce, meats and staples as close as possible to a given standard. Federal grading and standards have provided great advances in the uniformity of grades and qualities; however, this grading is done at the source, and often utilizes minimum standards for each grade, allowing for considerable variations within each grade.

It would be desirable if the individual responsible for the purchasing functions in the club were to secure a manual on purchasing

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part outlines the various methods and tools used to collect and analyze data. This includes both traditional manual methods and modern digital technologies, highlighting the benefits of automation and data integration.

3. The third section focuses on the challenges and risks associated with data management, such as data security, privacy concerns, and the potential for data loss or corruption. It provides strategies to mitigate these risks and ensure the integrity of the data.

4. The fourth part discusses the role of data in decision-making and strategic planning. It explains how data-driven insights can help organizations identify trends, opportunities, and areas for improvement, leading to more informed and effective decisions.

5. The final section concludes by summarizing the key points and emphasizing the ongoing nature of data management. It stresses the need for continuous monitoring, updates, and collaboration across all levels of the organization to ensure the most accurate and up-to-date information is available.

guides to quality produce. Many writers have published material establishing standards and specifications for fresh, canned, frozen and numerous other forms of produce available at the markets. Material of this nature describes the desired size, color, shape and weight of various items of produce that must be present to represent a high quality item. Quantity Buying Guides by Adline Wood is an excellent text book covering food purchasing as to quality, etc.

Chapter III

RECEIVING PROCEDURES AND CONSIDERATIONS

The importance of the proper receiving procedure is too often lost sight of despite the fact that failure to give it proper consideration can result in substantial losses in operating a food department. If the receiving procedures are weak, gains made through establishing a standard purchasing procedure may be lost. If procedures of control are to strengthen the overall operation, each phase of food control from the purchasing considerations through the final preparation of food, requires a close degree of control.

Harris, Kerr, Forster and Company, Hotel Accountants and Consultants, conclude from their survey of club operations that the receiving function has received too little attention in operating the food department.²⁰ Annually club operations are paying thousands of dollars for merchandise, supposedly utilized by clubs, on the authority of individuals responsible for receiving merchandise. Yet very little effort is made to determine if these individuals are capable of fulfilling this responsibility. In some operations the fault is not entirely that of the employee. If a job assignment is to be done well, the individual assigned the particular duty must be instructed in the knowledge and techniques of his job to aid him in fulfilling his assigned duties. In many cases this person is hired merely to fill in a vacancy without any consideration being given to the importance of the function.

In the consideration of a receiving procedure, the following

points warrant attention:

1. Are all deliveries checked carefully, every time or only occasionally?
2. Are deliveries checked against purchase specifications, or simply against the purveyor's invoice?
3. Is the individual responsible for receiving qualified to check all meat deliveries properly?
4. Is all in-coming merchandise checked against the purchase order for (a) weight? (b) proper trim? (c) for proper unit weight or average weight? (d) for freshness? (e) for proper grade? (f) for proper wrapping and packaging?²¹

Irrespective of the size of a particular operation, the factors mentioned above should be practiced to insure a system of adequate food control.

The necessary requirements of an adequate receiving procedure to provide proper controls are as follows:

1. Competent receiving personnel.
2. Adequate facilities and equipment for receiving.
3. Charts showing specifications for guidance in receiving merchandise.
4. Proper receiving routine.
5. Periodic independent checks of receiving methods and procedures.²²

~~The writer feels that~~ the desired characteristics for the indi-

1. 1950-1951

2. 1952-1953

3. 1954-1955

4. 1956-1957

5. 1958-1959

6. 1960-1961

7. 1962-1963

8. 1964-1965

9. 1966-1967

10. 1968-1969

11. 1970-1971

12. 1972-1973

13. 1974-1975

14. 1976-1977

vidual receiving merchandise are: honesty, alertness, sound judgment, the ability to organize his routine, and a basic knowledge of foods. Receiving personnel should be qualified to inspect merchandise to determine that it generally meets the specification standards set-forth by operating policies, and standards as to color, size, weight, etc. The person responsible for the purchasing function may do the most careful kind of specification buying, but if the receiving personnel do not check the receipts against the purchasing specifications, the club is open to considerable loss. To illustrate this point, one grade of fruit may be specified for a certain item on the menu, another grade for a different item. The differential in price may determine a profit or loss. It is the responsibility of receiving personnel to check deliveries for damaged cans, shortages in weight or in number, quality factors, etc.

The next major consideration involves the actual facilities and equipment necessary to control the receiving function in a club. The ideal location for the receiving activity is between the service entrance and the space allocated for storage. This location is desirable because it permits control over the flow of deliveries. The writer believes that the desirable layout lends itself to a continuous flow pattern - Receiving - Storage - Pre-preparation - Preparation - Holding of Hot and Cold Food and, finally, Service. It has often been stated that an employee cannot perform his job effectively if he does not have the proper equipment with which to carry out his duties. This applies to a system of food control as

well as to the industrial situation. The automobile mechanic would not attempt to adjust the timing of an engine without the necessary equipment. The receiving personnel must have the necessary equipment and facilities to check food into the club. Weight is of extreme importance in the receiving of food, a suitable set of accurate scales is necessary. If dock space is allocated, the scales should be located close to this area, this permits the receiving clerk to weight deliveries of meat and produce prior to their being placed in storage. Scales should be checked frequently for accuracy. Inaccurate scales result in costly errors, arguments, and loss of payroll time. There are several types of scales in use; however, the recommended type is the open-face dial type, it can be read by more than one person at a time, and tends to avoid disputes in readings between the receiving clerk and purveyor.²³

The receiving personnel should be instructed, possibly by the manager himself, regarding the importance of weighing each individual item. To illustrate this point - at times the receiving clerk may be tempted to weigh an entire shipment of meat and compare the total weight reading against the total on the purveyors invoice. This practice is a poor one. Ten pounds of top sirloin lacking in the delivery order will not be off-set by an additional ten pounds of short ribs.²⁴ Each item delivered should be weighed separately. It is advisable to tag each piece of meat coming into the club as to weight. It will prove advantageous at the time the chef prepares it for service. It eliminates the necessary time required for a second weighing at the time of preparation.

It is the responsibility of management to instill in the employee's mind the importance of this procedure. Laxity in the receiving function can prove costly. Concerning the matter of weighing merchandise, it may be advisable to have the manager inform the various purveyors that all incoming merchandise must be weighed before the receiving clerk has the authority to sign an invoice. For further emphasis, a notice should be placed at the point of receiving, stating this particular management policy.

Poor receiving procedures are a common practice - too common it appears to the writer. In one particular situation, the writer has seen a purveyor deliver merchandise to a club, leave the order on the dock without informing the kitchen personnel of the delivery, take the invoice to the front office for a signature, and leave the premises. This, in the writer's opinion, is poor internal control. The merchandise left on the dock was subject to pilferage and immediate spoilage.

The receiving of merchandise requires specific information concerning the quality of perishable fruits and vegetables. A check should be made to determine the grade, or quality of the goods received which should agree with that indicated on the delivery invoice. At frequent intervals it is advisable to choose at random, an item such as a head of lettuce, cut it open and check for rust. Various fruits should be spot-checked for taste and juice content. When this procedure is practiced, it may be advisable to have an experienced individual from the kitchen staff to aid in the final judgment - one

experienced in quality determination.

The writer feels that a system of food control, as in any other situation, requires inter-departmental communication. If the receiving personnel are to perform their function, it becomes important that personnel know in advance those deliveries which are to be made to the club. In many instances if a purveyor were to deliver items not ordered by the club, he would be paid for them. The receiving clerk not knowing what he is to receive will approve the invoice and affix his signature. This situation actually occurred in a club with which the writer is familiar. A delivery was made to the club, and the invoice was signed by a kitchen employee. When the invoice reached the bookkeeper's hands, it was found that the invoice bore the name of a hotel having a name similar to that of the club. This is just one case where carelessness led to a weakness in the control function.

To overcome situations like this, it is obvious that there is a need for exchange of information between the individual doing the purchasing and the person receiving the merchandise. The individual considering the purchase requirements in all cases prepares a written list of the items and quantities desired. In some situations this may not be more than in a memorandum form. To aid the receiving personnel, this list should be arranged on an especially designed form which could be used when receiving merchandise; however, a point of caution bears mentioning. The receiving personnel should not have access to invoices or copies of purchase orders showing weights and quantities

until after recording the actual weights and quantities received. It would be too simple for the receiving clerk to copy the amounts from the purchase orders or invoice and omit the weighing or counting. A more detailed discussion on receiving records will be found further on in this chapter.

Standard receiving specifications aid the receiving personnel in performing their function - it eliminates guess work on the part of this individual. Receiving specifications should correspond to the established purchasing specifications. Once the purchasing specifications have been determined, it would be advantageous to have them prepared in chart-form to be used by the receiving personnel as a guide. Such a chart would be arranged by item description, grade, how purchased, and the desired weight or count.

Club operations vary as to size, and the available personnel necessary to carry out systems of control; however, every effort should be made to set up some system of internal control to guard against possible losses in the operation of the food department. Various adaptations can be made from the standard procedures to fit the particular operation, irrespective of size. In small operations there is usually not the volume of deliveries to warrant a special employee having the title of receiving clerk; it is quite possible that this individual will perform several duties within the organization. Club work usually calls for diversity in job assignments, this is especially true of the smaller operation.

The club manager is usually responsible for all operating departments within the club. If the food department shows a loss for

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations. This section also outlines the various methods and tools used to collect and analyze data, highlighting the need for consistency and precision in the reporting process.

The second part of the document focuses on the implementation of these practices across different departments and levels of the organization. It provides detailed instructions on how to set up reporting systems, assign responsibilities, and ensure that all staff members are trained and equipped to handle their respective tasks. This section also addresses common challenges and offers solutions to ensure a smooth and effective implementation process.

The third part of the document discusses the ongoing monitoring and evaluation of the reporting system. It explains how to track performance metrics, identify areas for improvement, and adjust the system as needed to meet the organization's evolving needs. This section also highlights the importance of regular communication and collaboration between different teams to ensure that the reporting process remains relevant and effective over time.

Finally, the document concludes with a summary of the key findings and recommendations. It reiterates the importance of a robust reporting system for the organization's success and provides a clear call to action for all stakeholders to work together to implement and maintain these practices. The document also includes a list of references and a glossary of terms to facilitate further research and understanding of the subject matter.

any particular period, it is the manager who must account for this loss or inefficiency. To strengthen the control function, the writer believes, it would be advisable for the manager to take frequent surprise receiving tests. When a periodic check is made, shortages in weights and counts will be much less frequent; it will tend to keep the receiving personnel aware of their responsibility. This procedure applies especially to the smaller operation where the steward or other kitchen personnel are doubling as receiving clerk. Again the separation of the purchasing and the receiving functions must be emphasized. This refers to assigning the duty of checking weights and counts to some employee in the food department, but a person not connected with the purchasing function.

Many food operations use a system referred to as blind receiving. The receiving clerk has no access to the invoice or delivery ticket containing the weight or count of the merchandise ordered. The receiving clerk receives the purchase memorandum, stating that certain items have been ordered; however, weights, quantities and prices have been omitted. This forces the receiving clerk to weigh and count all items being delivered. It would also be desirable to have all purveyor's invoices and delivery tickets mailed directly to the bookkeeper's office where comparisons could be made with the receiving data.

The degree of internal control that each operation desires will determine to what extent these procedures are followed. Much will depend upon the types of individuals employed by the organization -

some employees require a closer degree of supervision than do others. The manager can do much to increase the efficiency of his staff. This is accomplished by pointing out to his staff the importance of each employees function. By doing this, an interest is created in their work and the efficiency of the operation may be greatly improved.

Receiving records of all incoming merchandise should be maintained. Various receiving records are utilized; however these records should be designed to suit the accounting system of any given operation. Some club operations will use a more detailed accounting system than others. Basically, the statements and schedules desired by the membership will determine the type of accounting system used.

The principal methods of record keeping as applied to the receiving function are:

1. Receiving sheet - The recording sheet is primarily designed for the larger type food operation. It has the advantage of combining each day's purchases; it is also advantageous in that it enables a comparison of day to day purchases. Receiving sheets should be made out in duplicate. One copy is retained by the kitchen staff-steward or chef - and one copy should be forwarded to the bookkeeper's office, to be used in the verification of purchase invoices. The writer feels that it is important that all records - purchase, receiving, requisitions, issuing, etc. should be made out in duplicate. It is a point of extra precaution, in that a carbon copy can be used when

checking and verifying various records. There have been cases where the original copy has been changed by some unscrupulous person in the organization. It would be desirable to spot-check various records for a comparison in regards to weights, quantities and price notations.

2. Individual receiving tickets - receiving tickets are used as a direct support for each purchase invoice. The receiving sheet and the receiving ticket contain essentially the same information. Both records are not needed. The receiving ticket is used advantageously in cases where the purveyor's invoice is sent directly to the bookkeeper's office. The following information is usually found on the receiving ticket: quantity column, description column, and the price column. Space is also provided for the purveyor's name, and date of shipment.²⁵

If proper controls are to be emphasized, it is apparent that some system of recording the receiving of merchandise must be maintained. The size of the particular organization and the available personnel will determine to a great extent the number and types of records utilized.

Before concluding this chapter a few words should be mentioned concerning the returning of unsatisfactory merchandise. It is in this phase of the food operation that the kitchen employees responsible for the receiving function tend to become lax. It requires

less effort on their part, to accept merchandise that does not quite meet the purchasing specifications established by management than to check merchandise in according to set receiving procedures.

Returning questionable merchandise warrants these considerations:

1. The reason why merchandise is being returned should be noted on the delivery invoice, receiving sheet and receiving ticket.
2. A form requesting credit from the purveyor should be made out in duplicate and forwarded to the bookkeeper's office for transmittal to the purveyor.
3. The chef or his assistant should be notified of the merchandise returned so that any necessary changes can be made in the menu for that particular day.

This particular consideration warrants the participation of the manager. It is management's responsibility to see that the receiving personnel understand completely what the acceptance of questionable merchandise can mean to the food department.

Chapter IV

STORAGE PROCEDURES AND CONSIDERATIONS

Storage control has been the subject of considerable controversy, more than the other functions of the food department. The controversy centers around the question, is the storeroom a necessity? To answer this question, it is important that the definition and objectives of a storeroom be understood.

If the storeroom is labeled as being an area where surplus merchandise is kept, the storeroom, under this term, is not necessary. Opposed to this, if the storeroom is an area where merchandise stored is controlled, and the proper procedures are exercised in regards to the care of perishable products etc., it can, under these terms, be considered a necessary requirement to the food control function.

What is meant by controlled food storage? It is an operation whereby the accountability of the store-keeping personnel for the merchandise entrusted to them can be determined.²⁶ This procedure is checked periodically, through a physical count of the merchandise. As a result a determination is made to ascertain what the status of accountability is with reference to the merchandise consigned to the storeroom personnel.

The question is asked - does the storeroom function warrant such a close control? A controlled storeroom is another important phase in the system of food control. To illustrate the importance of the storage function - if the club has food sales that average \$20,000 per month, the cost of food consumed will be approximately \$100,000

per year.²⁷ If this large sum of money is spent for merchandise, it becomes important to know what happens to it. To neglect this is a poor business policy.

The use of a properly controlled storage procedures should accomplish the following:

1. Management will have a greater assurance that the merchandise paid for has been delivered. If merchandise is paid for, but not received, shortages are noted in the accountability of the storeroom personnel, or by those assigned this particular job.
2. If spoilage memos or requisitions are prepared, they are a guide as to the care given the merchandise purchased. It may also indicate that spoilage is due to overbuying. If spoilage requisitions are not prepared, it will be detected in the accountability of merchandise.
3. By the use of storeroom requisitions, a daily food cost can be determined.²⁸

In the smaller type operation, simplicity is essential, especially with a high labor cost, as is prevalent today. The main objection to controlled storage is the time required to price merchandise before placing it in storage. To simplify this procedure, it is advantageous to mark the unit price on the items when they are received. There are still many food operations that are using the price card system - this procedure is time consuming due to the fact that a change in the purchase price necessitates a change on the price card.

It is also time consuming in that it requires time to locate each individual card used in the system.

Storage control, as well as the previous controlled functions discussed, warrants the active participation of top management. Management must set the policies and see that adequate control procedures are maintained at all phases of the food control system.

The first procedure to be followed when setting up a system of storeroom control, is to take a complete inventory of all stocks of merchandise, noting quantity, value and their present location in storage. This system will point out such things as "dead Stock" spoiled items, and in general the adequacy of present storage facilities.

The ideal stock control necessitates one central storeroom operation, where all types of merchandise utilized by the operation is stored; however, this will not be the case in most operations. Most club buildings were originally designed with little attention given to adequate storage space. To overcome this situation, management should make a thorough study of the operation to determine suitable space or spaces for the establishment of storerooms, which will afford the desirable controls found in a centralized controlled storeroom.

If this procedure has been adopted, the next step is setting up par-stocks which will be determined by such factors as consumption, experience, availability of items, purchasing procedures and general market conditions. The space required for storage facilities

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

...the ... of ...

is to a great extent determined by:

1. The type of operation
2. Dollar volume
3. Location to markets
4. Rate of inventory turnover²⁹

Assuming that previously mentioned controls have been adopted; standard purchasing procedures and standard receiving procedures - combining these control factors and putting them into practice should lead to an efficient system of control.

It is not the purpose of this document to present a detailed analysis of storeroom layout, types of refrigeration, time and temperature relationship as to perishable products, etc.; however, there are a few basic principles that warrant consideration. Spoilage is an important consideration when dealing with costly merchandise. To reduce spoilage to a minimum, it is important that storeroom facilities be well ventilated and not over-heated. High temperatures result frequently in the destruction of canned goods.

The storeroom should be so designed that sanitation requirements do not present a problem. It is advantageous to have a type of flooring that will withstand heavy usage; it also is advantageous to locate a drain in the center of the room for purposes of draining after the floor has been thoroughly washed.

Shelving is an important consideration. Shelving is best constructed of steel - with adjustable shelves, Variations as to shelf heights can be accomplished by the use of this type of shelving.

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations.

In addition, the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of reliable software solutions to facilitate data management and reporting.

Furthermore, the document addresses the challenges associated with data integration and interoperability. It notes that different systems and departments often use disparate data formats, which can lead to inconsistencies and errors in the overall data set.

To overcome these challenges, the document proposes the implementation of standardized data protocols and the use of data integration tools. These measures are intended to ensure that data from various sources can be seamlessly combined and analyzed.

The document also discusses the importance of data security and privacy. It stresses that sensitive information must be protected from unauthorized access and disclosure. This is achieved through the implementation of robust security measures, such as encryption and access controls.

Finally, the document concludes by emphasizing the role of data in driving organizational success. It states that data-driven insights are crucial for identifying trends, making informed decisions, and optimizing performance. By leveraging data effectively, the organization can gain a competitive edge in the market.

It is also advantageous to locate those items most frequently used nearest the exit door leading to the kitchen. It will simplify the taking of inventories if the location of various items are in a relationship to the arrangement of items listed in the inventory books. This also saves time in locating merchandise.

In the smaller type operation it is a common procedure to store such items as china, glass and silverware in the same storeroom with items used by the kitchen. If this procedure is practiced, these items should be under a separate lock and key and none should be issued except upon properly authorized requisitions.

Control, as applied to spoilage, warrants the close attention on the part of those persons dealing with the storage function. Spoilage often occurs due to improper facilities. It is a costly consideration, because the food department has paid for merchandise that will not produce revenue.

Basically, spoilage is caused by two factors - internal and external. Internal spoilage is generally caused by excessively long storage periods, improper ventilation, or inappropriate temperatures. External spoilage is caused by vermin, rodents, leaky pipes, dirt, dust, broken containers, and at times, outdoor weather conditions.³⁰

It is the responsibility of management to review periodically all storage conditions that might be the cause of spoilage, both the internal and external causes. Inventory positions on all stocks of merchandise should be checked by management to guard against having slow-moving items turn into "dead stock."

Storage controls are designed to guard against loss through pilferage. There are three basic principles that should be practiced if pilferage control is to be maintained, they are:

1. Keep the storeroom entrance locked at all times.
2. Safeguard the storeroom key when not in use.
3. Prohibit entrance into the storeroom by unauthorized persons.³¹

If pilferage is to be eliminated it is important that these basic principles be applied. It is the responsibility of management to see that employees are following the proper procedures.

Samuel Stahl, president of Master Lock Company, Milwaukee, Wisconsin, states that management can protect its equipment and stored property by observing the following rules:

1. Don't make it easy for burglars by relying on so-called "skeleton key" door locks which can be opened with the simplest burglary tool.
2. Select a protection system that offers the strongest burglary resistance. Laminated padlocks with pin tumbler mechanisms will withstand hammer blows and provide maximum protection.
3. Use a strong, pinless hinge hasp which conceals the screws, eliminating the danger of anyone getting around the padlock by sawing through common "eye" hasps.
4. Never let padlocks hang open. Attach padlock to a

chain when not in use during the day. it prevents loiterers from switching padlocks.

5. Keep extra padlocks on hand so that they may be interchanged periodically.

Mr. Stahl concludes, from his survey, that the most frequently taken items are cleaning equipment, tools, food and beverage supplies, linen supplies, and stored furniture.³²

The third fundamental requirement - the storage function, must be present. Earlier in this chapter the question was raised as to whether this particular function was necessary for the operation of a food department. There have been several criteria applied in the answer to this question. Because an operation may be small, does not, in the writer's opinion, excuse an operation for not having adequate storage facilities and the necessary control procedures. Unless procedures are conducted properly, an efficient food department is not likely to be achieved.

Chapter V

ISSUING PROCEDURES AND CONSIDERATIONS

The issuing function is of major importance in the development of an efficient system of food control. Those responsible for issuing should not be responsible for purchasing, receiving, etc. This applies to the issuing function, as well as the previously mentioned control procedures. The writer feels that this particular aspect of internal control cannot be overemphasized. Size is, again, a major factor to the smaller type operation. Usually, the larger the staff, the easier it becomes to maintain an efficient system of control.

Since the number of available personnel is limited in the smaller type operation, the emphasis on control might be the responsibility of some person connected with the front office or possibly a person working with the bookkeeper. The writer is of the opinion that this arrangement will solve, to a great extent, the problem of issuing merchandise to the kitchen staff. However, this suggested arrangement has some definite limitations. Establishing the hours of service that the storeroom is to remain open for issuing merchandise is one consideration. It is not necessary that this facility remain open during the entire day and evening. The number of hours that the storeroom should remain open will be determined by the size and type of food service maintained. It is quite possible that the chef's production schedule would call for the storeroom to remain open for a set length of time each morning, and again in the early

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes recording all sales, purchases, and expenses in a timely and accurate manner.

The second part of the document provides a detailed breakdown of the company's revenue. It shows the total revenue for each quarter and year, along with a comparison to the budgeted amounts. This analysis helps identify any variances and the reasons behind them, such as changes in sales volume or pricing.

The third part of the document details the company's expenses. It categorizes expenses into fixed and variable costs, and provides a clear picture of the overall cost structure. This information is crucial for understanding the company's profitability and for making informed decisions about cost management.

The fourth part of the document presents the company's profit and loss statement. It shows the net income for each period and highlights the key drivers of profitability. This statement is a key indicator of the company's financial health and performance.

The fifth part of the document discusses the company's cash flow. It shows the inflows and outflows of cash, and provides a clear picture of the company's liquidity. This information is essential for ensuring that the company has sufficient cash to meet its obligations and for planning future investments.

The sixth part of the document provides a summary of the company's financial performance. It highlights the key findings from the previous sections and provides a clear picture of the company's overall financial health. This summary is a valuable tool for management and for external stakeholders.

The seventh part of the document discusses the company's financial strategy. It outlines the company's goals and objectives, and provides a clear picture of the actions that will be taken to achieve them. This strategy is a key component of the company's long-term success.

The eighth part of the document provides a conclusion and a list of recommendations. It summarizes the key findings and provides a clear picture of the actions that should be taken to improve the company's financial performance. This conclusion is a valuable tool for management and for external stakeholders.

evening hours. In the case of an emergency need, the storeroom could, in most cases, be opened by contacting the authorized person.

When considering the issuing function, the following questions warrant consideration:

1. Are adequate records maintained to show what goes in and what comes out of the storeroom daily?
2. Are adequate records maintained to show the quantity of food used by the kitchen each day?
3. Are these records put to use - are daily and weekly comparisons made?
4. Is there an adequate system of inventory maintained?
5. Are daily requisitions checked against production schedules?³³

At first thought, the logical disadvantage one concludes would be that to obtain this information would be an excessively time consuming job - this is not necessarily the case. To illustrate - if the manager wishes to maintain a daily food cost, but has only one walk-in refrigerator, a problem exists in that exact records as to the quantity of meats, etc. taken out of the refrigerator cannot be maintained. In this case a procedure could be adopted that would still give a fairly valid daily cost figure. This could be accomplished by charging the meat, etc. directly from the invoices to the days for which it had been ordered. However, if this merchandise was not entirely consumed that day, a high food cost would be indicated the first day, but a low one the next day, which in the end tends to

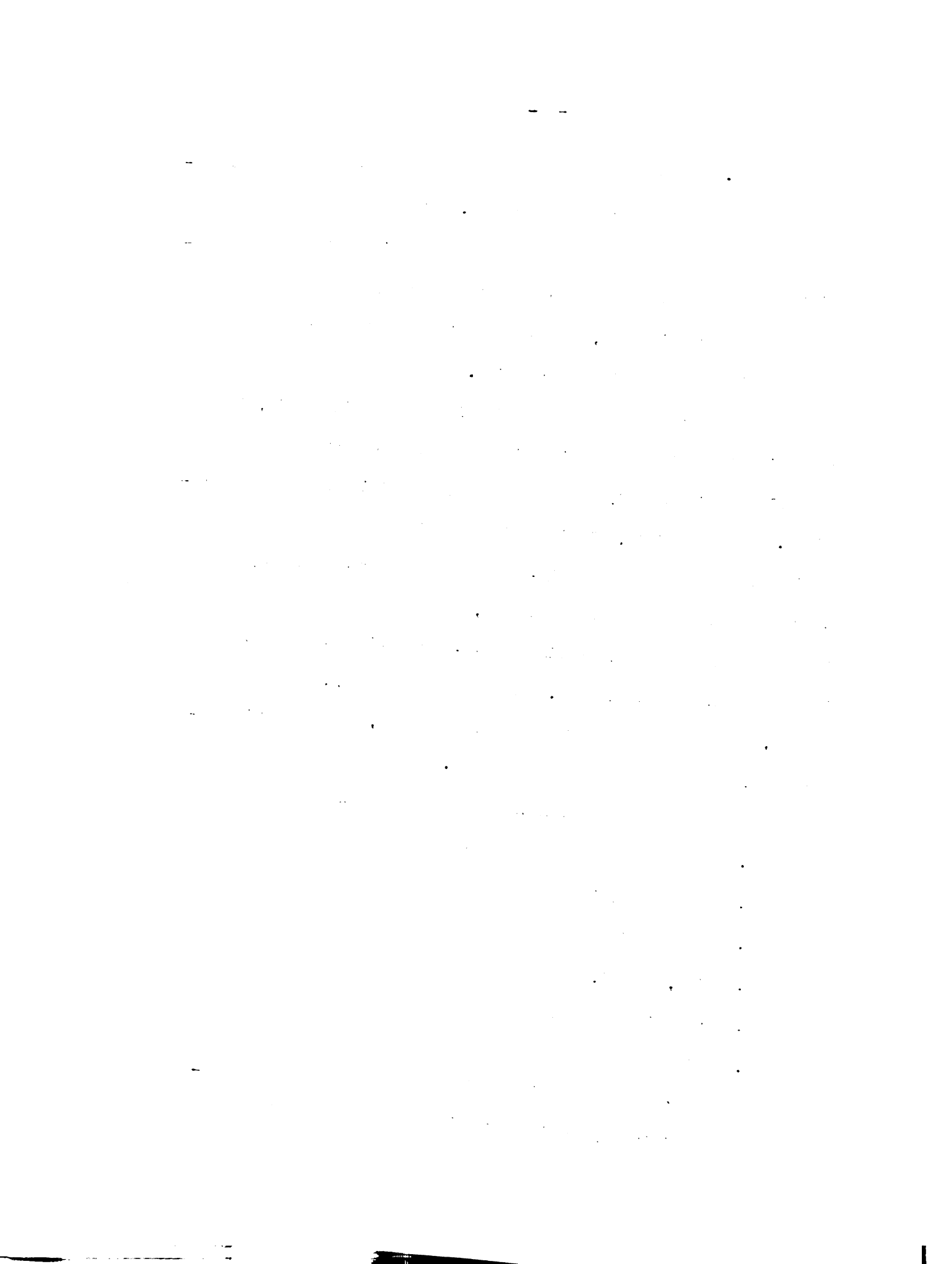
balance out.³⁴ The writer concludes that this procedure has its advantages in the smaller club operation. It is a practical procedure to be used in a situation where the chef and his assistants are permitted to withdraw merchandise from the refrigerator without the signing of a requisition, or where one individual is not assigned the responsibility of issuing merchandise.

If food control is to be maintained on a daily basis, it is essential that all merchandise withdrawn from the storeroom be properly requisitioned, so that the cost of all issues can be determined.³⁵ If possible, all items issued out of storage areas should be issued by requisitions only. Merchandise charged directly to operations need not be requisitioned, since a record of these costs can be taken from the receiving sheets. To arrive at the total amount of merchandise issued, for any particular day, all direct issues, plus total requisitions should be added, the total will account for all goods put into production.

The following information should be noted on the requisitions:

1. Types of merchandise desired
2. Quantity desired
3. Grade desired
4. Size, weight, or measure
5. Authorized signature
6. Date

The importance of proper requisitioning procedures cannot be overstressed. Requisitions are the major key to reconciling inventories



and consumption.³⁶

If a daily food cost is to be determined, it is essential that all requisitions be priced. Pricing requisitions could be assigned to personnel in the bookkeeping office. As mentioned previously, the unit price should be calculated at the time the merchandise is received for storage. The individual unit price should be marked on each item of merchandise before being placed in storage. If this procedure is followed, it eliminates the task of calculating the unit prices by the bookkeepers at some later date. Requisitions simplify the procedure in determining the total cost of materials used for any one day. The total cost of all food materials utilized in one day, divided by the total food sales of that day, represents the day's food cost percentages.³⁷ Calculating this percentage daily will point out to management when something is definitely out of proportion in the food operation. At this point steps can be taken to correct and prevent loss before it is too late. The cost percentage is also calculated for the accounting period (usually the month) to date. This cumulative percentage is possibly of greater value to the food operator than the daily percentage, because there is often an overlap from one day to another due to foods being prepared in advance of use.³⁸

If possible, a running inventory should be kept. The accuracy of this procedure depends greatly upon the completeness and attention given to requisitioning materials for production. An accurate system of perpetual inventory requires a requisition for all materials

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is essential for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data security and privacy. It provides guidance on implementing robust security measures to protect sensitive information from unauthorized access and breaches.

5. The fifth part of the document discusses the importance of data governance and compliance. It outlines the key principles and best practices for ensuring that data is managed in a way that is consistent with applicable laws and regulations.

6. The sixth part of the document explores the role of data in driving innovation and growth. It highlights how data-driven insights can be used to identify new market opportunities, optimize existing products, and develop innovative solutions.

7. The seventh part of the document discusses the importance of data literacy and training. It emphasizes that all employees should have a basic understanding of data and its applications to effectively contribute to the organization's success.

8. The eighth part of the document provides a summary of the key findings and recommendations. It reiterates the importance of a data-driven approach and provides actionable steps for implementing the discussed strategies.

9. The final part of the document includes a conclusion and a call to action. It encourages the organization to embrace a data-driven culture and to continuously monitor and improve its data management practices.

issued. A running inventory is calculated daily by adding the beginning inventory (materials in stock from previous day) the total value of the material received that day, as determined from the receiving tickets and invoices, and subtracting the total of the day's issues - determined from the various requisition slips for that day. A physical inventory should be taken periodically, preferably at the end of the month, and the total value, at cost, compared with the calculated running or perpetual inventory.³⁹

In one small operation that the writer has observed, the following system was devised to control the issuing of merchandise. The persons authorized to withdraw merchandise from the storeroom was limited to the chef and his assistant. No one person was completely responsible for the issuing function. To facilitate a system whereby a record could be kept of all materials withdrawn, a three-ring binder was kept in the storeroom, listing, by name, the materials carried in inventory. The binder was arranged as follows: large sheets of columnar paper were used, to the left of the sheet was a listing of materials carried in inventory - reading left to right were columns for the beginning inventory, the weight or number of units withdrawn, price per unit or pound withdrawn, a date column, and a column for the remaining number of units carried in inventory. Additional purchases of stock were noted in the fifth column. This simple procedure enabled management to determine, with reasonable accuracy, the inventory carried in various items at any particular day, and the cost of materials utilized each day. However, this system required the close cooperation of the chef - he was required to take

- The first part of the document discusses the general principles of the proposed system, including the objectives and the scope of the project. It outlines the need for a more efficient and effective way to manage the company's resources and the potential benefits of the proposed system.

- The second part of the document describes the proposed system in detail, including the components and the flow of information. It provides a clear and concise overview of the system's architecture and the way it will be implemented.

- The third part of the document discusses the implementation plan, including the timeline and the resources required. It provides a detailed schedule of the project and identifies the key milestones and deliverables.

- The fourth part of the document discusses the risks and challenges associated with the proposed system, including the potential for resistance to change and the need for ongoing support and training. It also provides a list of recommendations to mitigate these risks and ensure the successful implementation of the system.

- The fifth part of the document discusses the expected benefits of the proposed system, including the potential for increased productivity, reduced costs, and improved customer service. It provides a clear and concise overview of the system's impact on the company's performance and the way it will be measured.

- The sixth part of the document discusses the conclusion and the way forward, including the need for ongoing communication and collaboration between all stakeholders. It provides a clear and concise overview of the system's future development and the way it will be maintained.

- The seventh part of the document discusses the appendix, including the list of references and the list of figures. It provides a clear and concise overview of the system's supporting materials and the way they will be used.

- The eighth part of the document discusses the glossary, including the list of terms and their definitions. It provides a clear and concise overview of the system's terminology and the way it will be used.

- The ninth part of the document discusses the index, including the list of page numbers and the corresponding page titles. It provides a clear and concise overview of the system's structure and the way it will be used.

- The tenth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's visual aids and the way they will be used.

- The eleventh part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's data presentation and the way it will be used.

- The twelfth part of the document discusses the list of abbreviations, including the list of abbreviation numbers and the corresponding abbreviation titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirteenth part of the document discusses the list of acronyms, including the list of acronym numbers and the corresponding acronym titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The fourteenth part of the document discusses the list of symbols, including the list of symbol numbers and the corresponding symbol titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The fifteenth part of the document discusses the list of units, including the list of unit numbers and the corresponding unit titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The sixteenth part of the document discusses the list of formulas, including the list of formula numbers and the corresponding formula titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The seventeenth part of the document discusses the list of equations, including the list of equation numbers and the corresponding equation titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The eighteenth part of the document discusses the list of diagrams, including the list of diagram numbers and the corresponding diagram titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The nineteenth part of the document discusses the list of charts, including the list of chart numbers and the corresponding chart titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twentieth part of the document discusses the list of graphs, including the list of graph numbers and the corresponding graph titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-first part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-second part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-third part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-fourth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-fifth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-sixth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-seventh part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-eighth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The twenty-ninth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirtieth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-first part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-second part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-third part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-fourth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-fifth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-sixth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-seventh part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-eighth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The thirty-ninth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The fortieth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-first part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-second part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-third part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-fourth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-fifth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-sixth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-seventh part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-eighth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The forty-ninth part of the document discusses the list of tables, including the list of table numbers and the corresponding table titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

- The fiftieth part of the document discusses the list of figures, including the list of figure numbers and the corresponding figure titles. It provides a clear and concise overview of the system's shorthand and the way it will be used.

the time to record each item he withdrew, or a true cost percentage could not be determined. The writer is of the opinion that this procedure can be easily adopted to the small club operation where it is impractical to make one person responsible for the issuing function.

Issuing the older items of merchandise carried in stock before issuing the new is a practice, which should be followed, but one that is often overlooked. When deliveries are received and checked in properly, and are to be placed in storage; the older items should be removed from the shelves, allowing the new merchandise to be placed to the rear of the shelves. The older merchandise should then be placed to the front of the newer merchandise. This practice is referred to in food issuing as "first in - first out." Issuing the newer stock first, and burying the older, can result in spoiled food, resulting in money loss, either through direct waste or through the loss of a guest due to dissatisfaction.

If management desires to know the food cost percentage, it is essential that proper issuing procedures be established and followed. To maintain proper control over the issuing function, it is essential that all merchandise withdrawn from the storeroom be issued by a system of requisitioning. The size of the operation will determine the hours of storeroom service, issuing personnel, and the particular method of accounting for merchandise withdrawn.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

91

92

93

94

95

96

97

98

99

100

Chapter VI

PRODUCTION PROCEDURES AND CONSIDERATIONS

In any system of controls, kitchen operation has been the most difficult.⁴⁰ This is principally due to the fact that the daily fabrication on production requirements consist of many different items each day, produced in relatively small quantities. The items that are prepared vary from day to day and are produced for daily consumption and not for stock or inventories. Due to these daily changes it is essential that proper cost data and controls be achieved. Food production controls may be defined as specific procedures governing the preparation of food to reduce waste and eliminate portion inequalities.⁴¹

When establishing a system for controlled production, the following are recommended procedures:

1. Planned preparation
2. Standard recipes
3. Standard portion sizes

Planned preparations, in its simple terms, refers to the question of how much of each menu item should be prepared. The problem of determination of demand and gearing production thereto is a basic problem that faces all food service operators. The demand experience in many food operations is determined from the memory of employees, some who pay very little attention to past experience. As a result, the quantity of food prepared is greatly in excess of the demand resulting in high cost operations.

To eliminate, to a great degree, the uncertainties as to the amounts of food to prepare; a thorough study of sales histories is advantageous. Harris, Kerr, Forster and Company states that their experience indicates that a history sales record of the items offered supplies the best practical solution to controlled production. To obtain the desired information, a set of cards can be used; however, cards are not necessary for each item appearing on the menu. In many operations, cards are used primarily for the main entries on the du jour menus, in others cards are used for the du jour main entries plus the more popular a la carte items. The extent to which items are covered depends upon the demand experience and the production procedures of the operation.⁴²

The sales history card serves as a basis for determining the quantities of food items to be prepared. Once the quantities to be prepared and the yield from the merchandise, as purchased, have been determined, the storeroom issues can be determined and controlled. It also facilitates, if the cost of the items on the menu is known, the potential cost of that menu. The potential cost can then be used as a standard for that day with which to compare the actual results. If the actual cost is in excess of the standard, a check should be made of the refrigerators to determine if the high cost is due to over production; over-prepared food is an excellent indicator. A check should also be made of the individual requisition slips, or requisition sheet - as mentioned previously, to determine if the amounts issued from the storeroom correspond to the amounts estimated

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the process of reconciling bank statements with the company's ledger. This involves comparing the ending balance of the bank statement with the ledger balance and identifying any discrepancies. Common causes for these differences include bank charges, interest, and timing differences in deposits and payments.

The third section provides a detailed breakdown of the company's revenue streams. It categorizes sales into different product lines and regions, allowing for a more granular analysis of performance. This data is crucial for identifying trends and making informed decisions about future marketing and production strategies.

Finally, the document concludes with a summary of the overall financial health of the company. It highlights the company's strong cash flow and profitable operations, while also noting areas for improvement, such as reducing overhead costs and optimizing the supply chain. The author expresses confidence in the company's ability to continue its growth trajectory in the coming year.

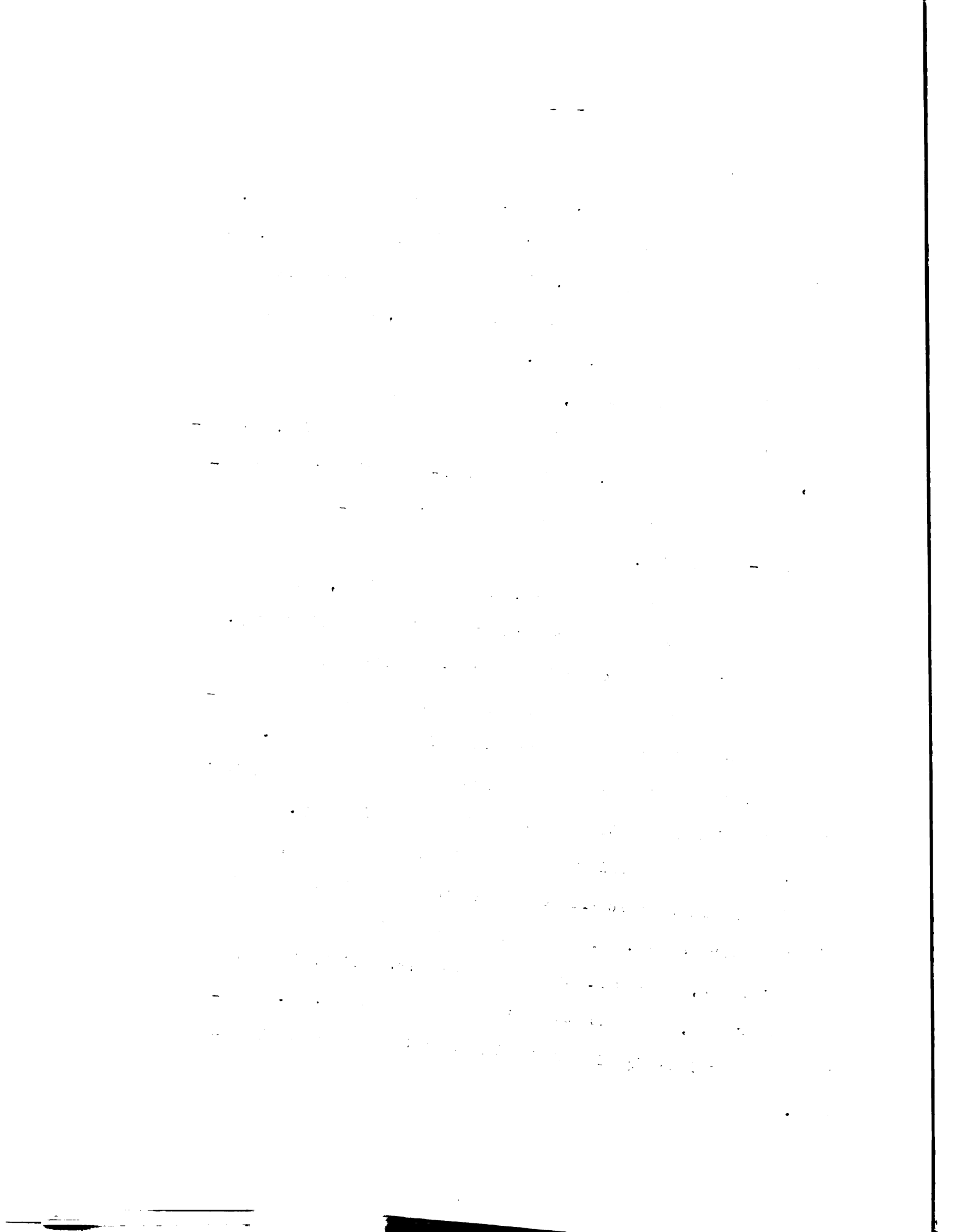
as necessary.

The menu presentation, itself, may serve as a sales index. The number of portions served is recorded directly on the menu. When taking a food popularity index, it is important that the test be carried out for a reasonably long period of time, to ascertain the true popularity of each menu item.

With these predictions, gained through the use of the sales forecast, management can closely control the food purchasing, preparation, and personnel costs. Waste from over-purchasing and over production can be avoided as can difficulties from under-purchasing and under-preparation.⁴³

The use of standard recipes, or formula cooking, refers to setting up fixed methods of preparation and fixed product quality.⁴⁴ Formula cooking substitutes science for the individual judgment of the chef and permits management to select and train the kitchen personnel instead of allowing them to develop in a haphazard way.

Formula cooking is not a new system of food preparation; it is one of the oldest operational methods in the food industry. Many famous European and American food operations, of past years, were operated by men who were artists in creating dishes that appealed to discriminating tastes. After the dishes and their preparation methods were developed, these culinary masters would not deviate from the standard recipe, method of preparation or manner of service. Maintaining a consistently high standard is essential to continual success.



The duplication of a menu item requires a quality minded manager who desires to maintain a constant standard of food preparation. This, to a great degree, is accomplished by adhering to the directions incorporated in the recipe. It would be an exception if the chef, even after several years of experience, could recall, from memory, the exact quantities of every recipe. Standardized recipes that have been tested and approved are of primary importance for quality in quantity cooking.

The most difficult task of the kitchen supervisor - the chef - in most cases in a club operation, is in teaching his employees to follow the standard recipe every time.⁴⁵ To train the kitchen personnel to produce superior food, the chef should apply the following:

1. Furnish the cooks with recipes for everything they prepare on the entire menu.
2. Insist firmly that recipes be followed exactly, in this way the kitchen personnel are made to realize each item in a recipe is there for a purpose; each method is a considered one; each proportion has been carefully worked out.
3. Practice complete loyalty to the recipes in his own work.

Standard recipes are of importance in maintaining standards of quality. Good recipes are those which are written to reflect the methods and ingredients actually used in the kitchen for which the recipes are intended.⁴⁶ It is a management responsibility that the

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations.

The second part of the document outlines the various methods and procedures used to collect and analyze data. It details the steps involved in data collection, from identifying the sources of information to the actual gathering of the data itself.

The third part of the document focuses on the analysis and interpretation of the collected data. It describes the techniques used to identify trends, patterns, and correlations within the data set, and how these findings are used to inform decision-making.

The fourth part of the document discusses the challenges and limitations of the data collection and analysis process. It highlights the potential for bias, errors, and incomplete data, and offers strategies to mitigate these risks.

The fifth part of the document provides a summary of the key findings and conclusions drawn from the study. It reiterates the importance of data-driven decision-making and offers recommendations for future research and practice.

The sixth part of the document contains a list of references and sources used in the study. It includes a variety of academic journals, books, and online resources that provide additional context and support for the research.

The seventh part of the document is a conclusion that summarizes the overall purpose and findings of the study. It emphasizes the value of the research and its potential impact on the field.

The eighth part of the document is a list of appendices, which include additional data, charts, and tables that provide further detail and support for the main text.

The ninth part of the document is a list of footnotes, which provide additional information and references for specific points in the text.

The tenth part of the document is a list of acknowledgments, which thank the individuals and organizations that provided support and assistance during the course of the study.

The eleventh part of the document is a list of references, which provides a comprehensive list of all the sources cited in the study.

The twelfth part of the document is a list of appendices, which includes additional data, charts, and tables that provide further detail and support for the main text.

The thirteenth part of the document is a list of footnotes, which provide additional information and references for specific points in the text.

The fourteenth part of the document is a list of acknowledgments, which thank the individuals and organizations that provided support and assistance during the course of the study.

The fifteenth part of the document is a list of references, which provides a comprehensive list of all the sources cited in the study.

chef and the manager cooperate in preparing recipes covering their own food preparation.

Menu planning could be treated as a complete subject in itself; however, a few words about menus should be considered. Menus can present a difficult problem to the food operator, especially to the club manager, where there is the possibility of offering menus that tend to become repetitious. This is basically a result of the closed membership. It is quite possible that the club member will choose to dine several evenings a week at the club. The commercial restaurant, in comparison, may cater to a changing clientele and will not, in most cases, encounter the repetition in clientele that the private club tends to have. To control this problem, it is essential that a complete change in the menu layout be made from time to time. The writer is quite confident that the success of the food operation depends, to a great degree, upon the attractiveness of the menu presentation - which includes a variety of items offered, the highest in quality of food to be served, and the most efficient service that can be offered by the individual operation.

The age level of the membership will affect the type of menu listings that should be presented. The younger set enjoy gay and unusual wording; the older set employ a simpler wording of the menu items presented.

The desire of the food service operator is to place before his guests savory and wholesome food with portions properly sized and correctly priced for profit; the food portion is an important key to

the food control problem.⁴⁷

Portion control, in its end result, rests with the proper size portion to the guest; however, portion control also deals with regulating the quality, kinds, sizes and weights of the materials that go into the finished product. The great majority of food losses occur in food processing. To overcome this situation, many food operations are utilizing ready-to-serve items. Among these are pre-cut meats, poultry, seafoods, frozen vegetables, fruits, juices, ready mixed foods and pre-portioned soups, juices, jams and jellies; these items lend themselves to very exact cost control.

As in all previously mentioned control procedures, success in portion control rests with the efficiency of the purchasing, receiving, storage and issuing functions. Specifications established for these various functions have been discussed, so will not be repeated on the subject of portion control. The entire food control system is dependent upon its various segments for its overall success.

Portion control commences with setting the production goal for the day. This goal is determined by management. A common tendency of the chef is to over prepare food to protect against unforeseen increases in consumption. Over-production results in leftovers and a higher food cost for the particular day. Through portion planning, over-production can be reduced. Overcooking and waste in the manufacturing process must also be reduced if portion planning is to be effective.

Portion planning and control necessitates controlling the

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews with key personnel. Secondary data was obtained from existing reports and databases.

The third section provides a detailed description of the data analysis process. This involves identifying trends, patterns, and anomalies within the data set. Statistical tools were used to quantify the findings and to test the hypotheses that were formulated at the beginning of the study.

Finally, the document concludes with a summary of the key findings and their implications. It highlights the areas where the most significant changes occurred and offers recommendations for future research and practice. The author notes that while the study has provided valuable insights, there are still several areas that require further investigation.

amount of food that is served in each order. Each serving of a food item must be equal in size and weight. This is one of managements responsibilities - to determine the weight and size of the food item, and to see that these specifications are followed by the kitchen personnel. Any deviation from the established portion size, will, in the end, result in a higher food cost.

Paul L. H. Heine, manager of the Hotel Brunswick, Lancaster, Pennsylvania, states that being without portion control in the restaurant business is like trying to drive an automobile without a steering wheel. Portion control assures definite costs from which he can establish an attractively priced menu, and assures his customers of uniformity.⁴⁸

Effective portion control requires the use of a portion control scale, used in conjunction with meat saws, choppers, slicers, coffee mills and other pieces of equipment.⁴⁹ Portion control scales assure that the portions given to a guest are not too large or too small, which if improperly controlled, can draw adverse comment from a guest.

The use of a proper proportioning scale facilitates determining exactly the right amount of each ingredient that goes into the food items prepared. Such a system eliminates uncertainties, and a better product is produced.

Management is responsible for the effective system of portion control in the kitchen. To aid the chef and other kitchen personnel, it is advisable to prepare a series of charts for all operations and

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations. This includes documenting all financial transactions, personnel movements, and other key events that occur within the organization.

The second part of the document outlines the specific procedures and protocols that must be followed to ensure the integrity and security of these records. It details the steps for data collection, storage, and retrieval, as well as the measures in place to protect sensitive information from unauthorized access or loss. This section also addresses the roles and responsibilities of various staff members involved in the record-keeping process.

The third part of the document provides a comprehensive overview of the organization's current record-keeping practices and identifies areas for improvement. It highlights the strengths of the existing system while also pointing out potential weaknesses and risks. This analysis serves as a foundation for developing a strategic plan to enhance the organization's record-keeping capabilities and ensure compliance with relevant regulations and standards.

The final part of the document concludes with a series of recommendations and action items designed to address the identified issues and improve the overall record-keeping process. These recommendations include implementing new technologies, providing additional training for staff, and establishing regular audits to monitor the effectiveness of the record-keeping system. The document also includes a timeline for the implementation of these recommendations and a list of responsible parties for each task.

post them where the kitchen personnel will have them as a reference. A chart of this nature should cover the cooking and food preparation process maintained in the kitchen. The information noted on these charts should explain, for example, the number of slices that should be obtained from a cut of a meat of a definite size and type. Knowing this would aid in setting the dial on the slicing machine. A portion control scale should be available to test the slices to determine that they actually do weigh out to the anticipated weight that is noted on the portion control chart.

There are several methods used in establishing portion control for various types of food items. Most widely used are: standardized scoops, ladles and serving spoons.

Other devices utilized are slicing machines, as mentioned above, patty machines that exactly portion ground meats and fish items, grids and cutters that guide the cutting of pies, cakes and breads in uniform sections. There are also sectioners that aid in the quick portioning of fruit.

Food is portioned in one of three ways:

1. By the unit (for example, two slices of bread, two eggs, etc.)
2. By weight (for example, a 3 oz. serving of green beans)
3. By volume (for example, 2 tbs. of tartar sauce or $\frac{1}{2}$ pint of milk)⁵⁰

Foods that are served by the unit are more easily portioned. Portion control by weight tends to lend itself to approximations or

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income.

The second part of the document provides a detailed breakdown of the company's assets and liabilities. It lists various categories of assets, such as cash, accounts receivable, and inventory, and compares them against the corresponding liability accounts. This comparison is essential for determining the company's net worth and financial stability.

The third part of the document focuses on the company's income and expenses. It details the sources of revenue and the various costs incurred during the reporting period. This section is crucial for understanding the company's profitability and identifying areas where costs can be reduced.

The fourth part of the document discusses the company's financial goals and strategies. It outlines the management's plans for the future, including investment opportunities and risk management strategies. This section provides insight into the company's long-term vision and its commitment to sustainable growth.

Finally, the document concludes with a summary of the key findings and recommendations. It highlights the strengths of the company's financial performance and identifies areas for improvement. The recommendations are based on a thorough analysis of the data and are designed to help the company achieve its financial objectives.

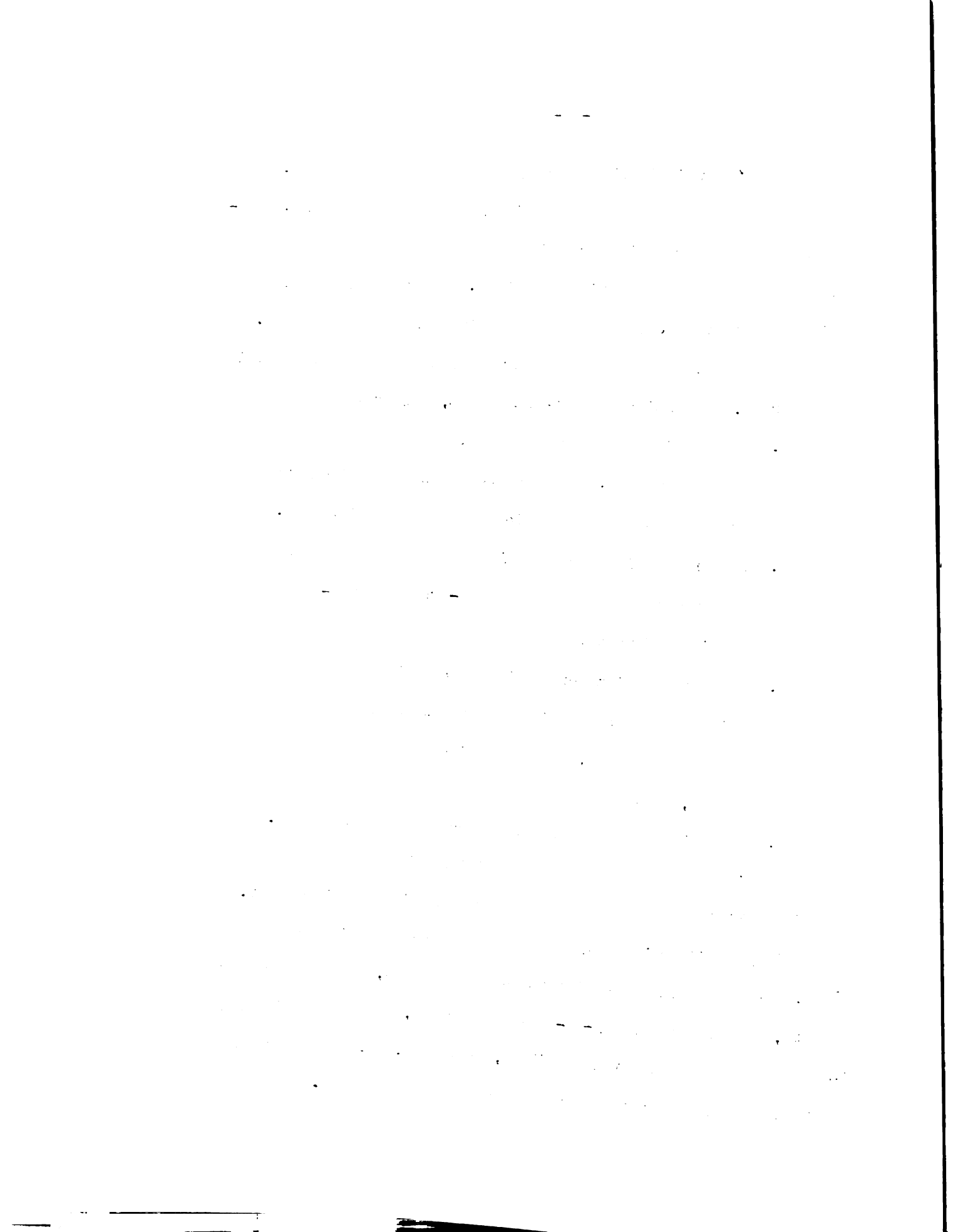
guessing at the weight unless the system is carefully set up. The more accurate method of portioning is by volume measurements. Portion cups and paper containers offer one of the most accurate methods of controlling portion by volume. The size of the cup or container selected determines the quantity of food to be served.

The advantages realized through a system of portion control are numerous, to mention the more important, they are:

1. Inventories can be reduced to the food needed for only a few days. This reduces capital requirements and aids in controlling loss through deterioration.
2. The unit of issuance is only enough food to prepare the number of portions planned - reduces over-production and waste.
3. Food preparation personnel know exactly how many slices can be obtained per pound of meat, how many slices per tomato, how many slices from a pound of cheese, etc.
4. Control by top management is provided by the system.

Portion control does not mean stinting the guest; it is a method of eliminating waste and leftovers and of controlling cost.

Only if it is known exactly how much food is going on each plate, can it be determined the amount to purchase, how much food to prepare, how much the ready-to-serve food costs, what prices to list on the menu and how to avoid spoilage, leftovers, early runouts and the uneven portion sizes that annoy the dining room guest.



Chapter VII

CASE STUDY

COUNTRY CLUB OF LANSING, MICHIGAN

The five functions: Purchasing, Receiving, Storage, Issuing and Production controls, essential to an efficient system of food control for a club operation have been outlined and discussed in detail. Emphasis has been placed on the recommended procedures and controls; however, due to limitations of the physical plant, the number of available and trained personnel, and the financial strength of the individual operation; the extent to which these essential procedures are maintained and practiced is something limited.

It was the concern of the writer to conduct a study of a typical club operation to determine to what extent these five functions are utilized. Through the cooperation of the management; the Country Club of Lansing, Michigan, was selected as a typical club operation having the numerous control problems characterized by this type of institution.

The Country Club of Lansing, Michigan had a membership totaling 585 persons in 1955. This figure included all of the various type of memberships. In the year 1955 the club grossed \$150,000 in its food department, which according to the manager, was an exceptionally prosperous year for this department. The total number of personnel employed ranged from 30 employees throughout the winter months, and as many as 50 employees during the summer months. The writer believes that this particular club is a typical operation in reference

1997

The following information is provided for the year ended 31st December 1997:
 - Sales revenue: 1000
 - Cost of sales: 600
 - Selling expenses: 50
 - Administrative expenses: 100
 - Depreciation: 20
 - Interest: 10
 - Profit before tax: 120
 - Tax: 30
 - Profit after tax: 90
 - Dividends: 40
 - Retained profit: 50
 - Opening retained profit: 100
 - Closing retained profit: 150
 - Fixed assets: 200
 - Current assets: 100
 - Current liabilities: 50
 - Net assets: 150
 - Share capital: 100
 - Reserves: 50
 - Total equity: 150
 - Total assets: 300
 - Total liabilities and equity: 300

to physical size, number of personnel employed and average volume of business within the food department to warrant a study of the food control procedures utilized.

To simplify this study, the writer divided the study into five functions - Purchasing, Receiving, Storage, Issuing and Production controls, as discussed in the body of the text. Each individual function, as being maintained and controlled at the Country Club of Lansing was studied. The existing food control procedure was recorded and proposed changes in the planning stage were noted.

Reference to top management of this particular club should be discussed briefly. Both the manager and his assistant are college trained men in the field of hotel and restaurant management. Both men are aware of the necessary food control procedures that must be maintained for an efficient system within their food department. Much has been done to standardize their food operation; however, there is a great deal of room for improvement. Management realizes this, and is constantly working to improve control procedures. Reference will be made to these planned improvements throughout the study.

Purchasing Procedures - Purchasing of food materials at the Country Club of Lansing is the responsibility of the assistant manager. Prior to this arrangement, the chef was responsible for this most important function. However, it was realized by management that under this system the club lacked the necessary controls over their purchases. Under their present system, the assistant manager and the chef determine the daily requirements.

Table

Item	Description	Quantity	Unit Price	Total Price
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

Very little "on the market buying" is practiced by this club. Due to the numerous administrative details for which the assistant manager is responsible, time does not permit a daily visit to the local produce terminal, where actual market conditions may be analyzed. It was stated by the person interviewed, that the advantages to this system are realized, and an attempt is being made to correct this situation.

The purchasing procedure at the Country Club of Lansing includes the request for quotation; forms have been designed for this purpose. One form is for quotations for beef, pork (fresh and smoked), veal, lamb and sausage products. A second form is for quotations for fresh vegetables and fresh fruits. The information noted on the quotation sheets for meats are: Column headings reading left to right - unit (weight range 7-9# etc.), beef items (rib, loins, etc.) and going price. The remaining vertical columns list, by name, the several local sources of supply that stock the various meat items desired. Space is allocated for the date, and the total amount of meats purchased. The quotation sheets utilized for purchasing fresh fruits and vegetables is very similar to that used in quoting meat prices. The information noted on this sheet reads as follows: vertical columns reading left to right - unit (case, basket, etc.), pack (pounds, count, etc.) and the listing of vegetable and fruit items. The remaining vertical columns list, by name, the several sources of supply that stock the fruit or vegetable items desired. The remaining space on this quotation sheet is identical to the meat quotation sheet. The quotation sheet serves as one method in determining cost,

in line with present market conditions. When merchandise is needed by the chef, a telephone call is placed to each purveyor that is listed on the quotation sheet. The purveyor quotes the price at which he is selling his merchandise, if management is interested in this price, a notation is made on the quotation sheet. This procedure is followed with each purveyor that is listed on the club's quotation sheet. The interviewee stated that under their system of purchasing, they purchase by price, which must be consistent with quality. It was stated by the interviewee that, over the past years, the various purveyors supplying the Country Club, are definitely aware of the desired quality that must be present if the merchandise is to be acceptable to the operation. This same procedure is maintained when purchasing meat items.

The writer found no system of specifications being maintained and utilized at the club. Judgment, as to quality standards, rests with the person responsible for the purchasing function. It was stated that "specification buying is a matter of formality" and is not practiced. To a lesser degree, the quotation sheets serve as a guide to purchasing quality merchandise.

The experience of the person responsible for the purchasing function is the determining factor, as to the quantities that shall be purchased. A scientific relationship as to supply and demand is not, in a true sense, maintained. The writer believes that a considerable amount of unnecessary purchasing, is the result of following this procedure. Inventories tend to be too large for the actual

requirements of the operation. An excess amount of cash is also tied up in inventories, that are not producing revenue.

Long range plans are directed toward establishing set purchasing specifications. The numerous administrative problems that are the responsibility of the assistant manager, do not, at this time, permit specifications to be utilized. However, since the purchasing responsibility now rests with the assistant manager, a definite trend toward controlling this function is visible.

Receiving Procedures - Receiving functions are the responsibility of both the chef, and the assistant manager. The writer believes that the receiving procedures maintained at the club are weak in terms of internal control. This statement is made because of the following points:

1. Incoming deliveries are not received under favorable conditions. Dock space is not available for receiving merchandise. At times, merchandise is placed in storage without being properly checked as to (a) proper weight, (b) proper trim, (c) for proper wrapping and packaging.

2. Receiving specifications have not been established. The purchase order is made out in single copy, on no specific form, and is not readily available to the chef if he is required to check merchandise into the club. Hence he has no way of knowing the quantity, specified quality, and other conditions that apply to the incoming shipment. There is no form, specifically designed to record purchase orders.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income.

The second section focuses on the classification of expenses. It provides a detailed breakdown of various categories such as salaries, rent, utilities, and materials. Each category is defined with specific criteria to ensure consistency in reporting.

The third part of the document addresses the issue of depreciation. It explains how the value of fixed assets should be calculated and recorded over their useful life. This involves determining the cost of the asset and then allocating it over time based on its expected usage.

The fourth section discusses the treatment of inventory. It outlines the methods for valuing inventory at the end of each period, including the first-in, first-out (FIFO) and last-in, first-out (LIFO) methods. The document also provides guidelines for recording inventory changes and adjustments.

The fifth part of the document covers the preparation of financial statements. It details the steps involved in calculating net income, preparing the balance sheet, and the income statement. It also discusses the importance of reconciling the books to ensure that all entries are balanced and accurate.

The final section of the document provides a summary of the key points discussed and offers some practical advice for managing the accounting process. It stresses the importance of regular reviews and audits to maintain the accuracy and reliability of the financial records.

3. A further weakness is noted in the system of checking-in merchandise. Merchandise received, is checked against the delivery invoice, which lists the items in the delivery-amounts, weights, and prices. This is a poor policy; it is too easy not to weigh the items and check against the billed weight for the proper weight and simply approve the delivery. A receiving sheet should be maintained for this purpose; however, it is not utilized in this particular operation. Details concerning the recommended receiving sheet, were noted in chapter 3 page 31.

Under a situation such as the writer has described, there is no method whereby a discrepancy in the delivery invoice can be disputed. Without the proper records on which to note this information, it becomes difficult to prove to the purveyor that an error has been made in a delivery.

In this particular operation; the use of a standard purchasing form, on which all purchases have been recorded, would serve a definite purpose as a guide for receiving personnel. Effective communication must be present - receiving personnel must know the types of merchandise, and from whom he is to receive merchandise for any particular delivery.

Meat items are checked for their proper weights; however, no record is kept of the weight on delivery. Meat tags are not utilized; hence each piece of meat must be weighed twice before final preparation.

Storage Procedures - Available storage space is limited. This is primarily due to the location of the storage areas. A walk-in

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The analysis focuses on identifying trends and patterns over time.

The third section provides a detailed breakdown of the results. It shows that there has been a significant increase in sales volume over the period studied. This is attributed to several factors, including improved marketing strategies and a growing customer base.

Finally, the document concludes with a series of recommendations for future actions. It suggests that the company should continue to invest in research and development to stay ahead of the competition. Additionally, it recommends regular audits to ensure the integrity of the data.

refrigerator, and facilities for dry storage are located in the basement of the building. The physical structure of the building prohibits storage in any other location within the building. Realizing this, management has recently completed an addition to the dry storage facility, increasing the space available for the storage of dry goods.

The responsibility of the storage control function lies with the assistant manager. He is responsible for placing the merchandise in storage, pricing individual units, stock arrangements, record keeping, and the general cleanliness of the storage facilities.

Management control over the storeroom is difficult, due to the decentralized storage facilities. As mentioned, dry goods, fresh fruits, vegetables, and meat items are stored at the basement level. Dry goods are stored in one section; the produce and meat refrigerators are located at a separate basement level. Frozen fruits, vegetables, meats, etc. are placed in a deep freeze adjacent to the kitchen, which is located on the first floor. When merchandise is received, it must first be separated as to frozen products, produce, dry goods, and meats. All produce, dry goods and meats must be transported by hand to the basement level, where this merchandise is temporarily stored, until the merchandise is transported by hand to the kitchen for final preparation.

Storeroom shelving is constructed of wood. Shelves are attached in a permanent position and can not be adjusted to various size containers.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is essential for ensuring transparency and accountability in the organization's operations.

2. The second part outlines the various methods and tools used to collect and analyze data. This includes both traditional manual methods and modern digital technologies, highlighting the benefits of each approach.

3. The third section focuses on the challenges associated with data management, such as data security, privacy concerns, and the need for robust backup systems. It provides practical advice on how to address these issues effectively.

4. The fourth part discusses the role of data in decision-making and strategic planning. It explains how data-driven insights can help organizations identify trends, anticipate market changes, and optimize their performance.

5. The final section concludes by summarizing the key points and offering recommendations for future improvements. It stresses the importance of continuous learning and adaptation in the ever-evolving field of data management.

The writer believes that the storeroom ventilation is inadequate, which could quite possibly result in spoiled merchandise. No system for ventilating this facility was visible.

Sections of the storeroom flooring are constructed of a semi-hard clay-like material. This type of flooring does not permit thorough cleaning and presents general maintenance problems.

The system of price marking is maintained as each shipment is received into the storeroom; the price is marked on each individual unit. This unit price is then available for use in pricing issues.

It was stated, by the assistant manager, that frozen produce must be purchased in half-case lots, due to inadequate storage facilities. This situation is also presented when purchasing staple articles. It is a definite disadvantage to an operation to purchase merchandise in half-case lots; a considerable savings is realized if merchandise is purchased by the full case.

The question was presented in the body of the text, as to whether a storeroom was a necessity in a club type operation. This question was presented to the person interviewed; the question received a positive answer. Although there are apparent weaknesses to the system, which the writer studied, it was noted that a definite emphasis has been placed on the improvement of the storage control function, within certain physical limitations.

Issuing Procedures - Under the organizational structure of this particular club, the assistant manager is responsible for the overall issuing function; however, he is not the sole individual

permitted to withdraw merchandise from the storeroom. The chef, including his assistants, are permitted to withdraw merchandise.

A daily requisition sheet is maintained at the exit of the storeroom for recording items withdrawn from storage. This is simply a plain sheet of stationery on which the record is made. It is the individual responsibility of the person withdrawing merchandise to record each item he withdraws; he must record the item, amounts, weights, etc. and the individual unit cost. Although this procedure has definite limitations, it is probably the best solution to be utilized under this particular type of operation, where there is a lack of personnel qualified to perform the sole function of issuing merchandise. If a true food cost percentage is to be determined, it is essential that all merchandise be requisitioned and accounted for. When a cost percentage is calculated, a set percentage is allocated for the possibility of error in recording merchandise withdrawn. It is management's belief that this system gives a fairly accurate picture of their food cost percentage.

A like system is maintained when meats, fresh fruits, vegetables and frozen products are withdrawn from storage for production. Separate requisition sheets are maintained for recording this classification of produce. The most difficult to control, is the issuing of frozen products from the deep freezers. Kitchen personnel, during peak production periods, will withdraw these products without making a note of it on the requisition sheet, maintained for this purpose. This, in turn, creates problems in relation to accurate inventories, and systematic purchasing.

[The page contains extremely faint and illegible text, likely bleed-through from the reverse side of the document. The text is too light to transcribe accurately.]

Standard hours of storeroom service are not maintained. The storeroom is opened in the morning by the manager, or his assistant, and remains open until the evening meal is prepared. The storeroom and refrigerators are locked between the hours of service.

Merchandise utilized in the production process is determined by calculating the daily requisition sheets listing the merchandise withdrawn. No separate record is maintained by the kitchen personnel as to materials actually utilized in the preparation of menu items.

A daily summary of food cost is calculated by the assistant manager. The figures listed permit daily, weekly and monthly comparisons.

A perpetual inventory is maintained; reductions in stock are determined daily, from the sheet used to record items withdrawn. A physical inventory is taken at the end of each month, and the total value, at cost, is compared with the calculated running or perpetual inventory.

The "first in - first out" system of issuing merchandise is maintained. A description of this procedure is made in chapter 5 - Issuing Procedures and Considerations.

Production Controls - Of the five major functions under consideration and studied, production controls appeared, to the writer, to receive the least attention. In any system of food control, this particular function is of essential importance to an efficient system of food control.

One point should be clarified. The management responsible for

this operation is aware of the importance in maintaining various forms of production controls, such as planned preparation, standard recipes and standard portion size; however, it was stated that the necessary equipment and personnel required to maintain this degree of control, are not available at the present time.

The experience of the manager and his chef, determine to a great degree, the amount of food that is to be prepared. It was expressed that previous requirements, as to items prepared, determines the production schedule. However, one positive reference is utilized; a food count is determined and calculated by the manager at frequent intervals - this consists of a food popularity index. A special form has been designed to record this information. A notation is made of the month, day, and year. A list of all menu items, appearing on the menu, for any one particular day, are listed on this form and the total number of servings is marked opposite the listed menu item. This procedure is always followed on special occasions, such as Easter Sunday, Mother's Day, etc. The figures obtained for Easter Sunday of 1955 were utilized as a guide for the purchasing requirements and production requirements for Easter Sunday of 1956. It was stated that the results of this procedure proved very satisfactory in gearing purchasing and preparation requirements.

The use of standard recipes, or formula cooking, is a relatively new procedure that is in the infant stage in respect to this particular operation. Actually, very little use is made of the

standard recipe. Recipes are followed in the preparation of new menu items. The desire of management, is to provide standard recipes for all items appearing on the menu. At present, the skill and experience of the chef is the basis for a quality product.

The advantages realized to a system of portion control are numerous; however, they are not applied to any great degree in the operation of this food department. Portion size is determined, largely, by the dining room hostess. It was stated that she determined the acceptability of the prepared items before they enter the dining room. She determines the acceptability of the portion size, as served to the guest. The writer believes that people do not understand clearly, the meaning of the term - portion control. This term is discussed in chapter 5 - Production Controls and Considerations.

The menu presentation appeared very favorable. A cycle menu is used, which aids in a variety of menu items offered to the guest. New menu items are featured, and presented on a trial basis; if acceptable, they are used throughout the cycle menu pattern.

SUMMARY

The favorable and unfavorable characteristics of the food control system, maintained at the Country Club of Lansing, will be outlined, and a recommended procedure, as applied to the operation will be presented.

Purchasing Procedures

Unfavorable

1. Lack a thorough study of present market conditions.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data security and privacy. It provides guidance on implementing robust security measures to protect sensitive information from unauthorized access and breaches.

5. The fifth part of the document discusses the importance of data quality and integrity. It outlines strategies for identifying and correcting errors in data collection and processing to ensure the reliability of the information used for analysis.

6. The sixth part of the document explores the various applications of data analysis in different industries. It provides examples of how data insights can be used to optimize performance, identify trends, and make strategic decisions.

7. The seventh part of the document discusses the ethical considerations surrounding data collection and analysis. It emphasizes the need for transparency, informed consent, and responsible use of data to protect individual privacy and rights.

8. The eighth part of the document provides a summary of the key findings and recommendations. It reiterates the importance of a data-driven approach and offers practical advice for implementing effective data management practices.

9. The final part of the document includes a list of references and resources for further reading. It provides links to relevant articles, books, and online tools that can help readers deepen their understanding of data management and analysis.

It is advantageous to visit the local produce markets - determine what the market has to offer.

2. Over reliance on a system of buying by quotation.
3. Written purchasing specifications are not maintained.
4. A scientific approach to purchasing in the proper quantities is not maintained - over - purchasing is the end result.
5. Inventory turnover - no definite relationship as to recommended turnover for this type of operation.
6. No permanent record of items purchased is maintained.

Favorable

1. Purchasing is the responsibility of top management.
2. Price must be consistent with quality merchandise.
3. Use of the quotation sheet.
4. Purchase quality merchandise.

Receiving Procedures

Unfavorable

1. Inadequate receiving area - no dock space.
2. Greater emphasis should be placed on proper receiving routine - equipment for receiving.
3. Do not utilize charts showing specifications for guidance in receiving merchandise.
4. A permanent record of merchandise received, listing qualities, weights, and cost is not maintained.
5. Lack of effective communication between purchasing

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it is noted that the records should be kept for a minimum of seven years. This is a standard requirement for most businesses to ensure compliance with tax regulations and to provide a historical reference in case of any disputes.

The second section focuses on the process of reconciling bank statements with the company's internal records. This involves comparing the transactions recorded in the company's ledger with those shown on the bank's statement. Any discrepancies should be investigated immediately to identify errors or unauthorized transactions.

It is also recommended to perform this reconciliation on a regular basis, such as monthly, to catch any issues early on. This practice helps in maintaining the accuracy of the financial statements and prevents the accumulation of errors over time.

Financial Statement Preparation

The final part of the document provides a detailed guide on how to prepare the financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and determining the cash flow. Each step is explained with clear instructions and examples to ensure that the user can follow the process accurately.

The document also includes a checklist of items to review before finalizing the statements. This includes verifying that all transactions have been recorded, that the accounts are properly balanced, and that the calculations are correct. Following these steps will result in accurate and reliable financial statements that provide a clear picture of the company's financial health.

and receiving personnel.

6. Meat tags are not used at time of receiving meat deliveries. (recording weights)
7. Excessive materials handling.
8. Merchandise is checked, only against the purveyor's invoice.

Favorable

1. Responsibility of top management.

Storage Procedures

Unfavorable

1. Required storage space is limited (inadequate deep freeze facilities)
2. De-centralized storage areas.
3. Excessive materials handling.
4. Inadequate shelving.
5. Maintenance problem.
6. Inadequate ventilation.
7. Pilferage control is difficult to maintain.

Favorable

1. Responsibility of top management.
2. Advantageous system of price marking.
3. Storage facilities (presence of, and continuous improvement of this control function)

Issuing Procedures

Unfavorable

1. Inadequate requisitioning procedures.

2. System does not facilitate an accurate calculation of a daily food cost percentage.
3. Standard hours of storeroom service not maintained.
4. Records are not maintained by the kitchen personnel relative to the merchandise actually utilized in the preparation process.
5. Excessive materials handling.
6. Merchandise subject to pilferage.
7. Frozen foods control difficult to maintain.
8. Possible improvement relative to inventory control.
(Turnover factor)
9. Daily requisition sheet is not checked against production schedules.

Favorable

1. Responsibility of top management.
2. Utilization of a requisition sheet (continuous improvement relative to this control procedure.)
3. Comparative figures are maintained.
4. Physical inventory carried out on a monthly basis.
5. "First in - First out" system of issuing merchandise is maintained.

Production Procedures

Unfavorable

1. Required equipment to maintain production controls are not utilized.
2. Inadequate procedures relative to planned preparation.

1. The first part of the document is a list of names and their corresponding addresses.

2. The second part of the document is a list of names and their corresponding addresses.

3. The third part of the document is a list of names and their corresponding addresses.

4. The fourth part of the document is a list of names and their corresponding addresses.

5. The fifth part of the document is a list of names and their corresponding addresses.

6. The sixth part of the document is a list of names and their corresponding addresses.

7. The seventh part of the document is a list of names and their corresponding addresses.

8. The eighth part of the document is a list of names and their corresponding addresses.

9. The ninth part of the document is a list of names and their corresponding addresses.

10. The tenth part of the document is a list of names and their corresponding addresses.

11. The eleventh part of the document is a list of names and their corresponding addresses.

12. The twelfth part of the document is a list of names and their corresponding addresses.

13. The thirteenth part of the document is a list of names and their corresponding addresses.

14. The fourteenth part of the document is a list of names and their corresponding addresses.

15. The fifteenth part of the document is a list of names and their corresponding addresses.

16. The sixteenth part of the document is a list of names and their corresponding addresses.

17. The seventeenth part of the document is a list of names and their corresponding addresses.

18. The eighteenth part of the document is a list of names and their corresponding addresses.

19. The nineteenth part of the document is a list of names and their corresponding addresses.

20. The twentieth part of the document is a list of names and their corresponding addresses.

21. The twenty-first part of the document is a list of names and their corresponding addresses.

22. The twenty-second part of the document is a list of names and their corresponding addresses.

23. The twenty-third part of the document is a list of names and their corresponding addresses.

24. The twenty-fourth part of the document is a list of names and their corresponding addresses.

3. Standard recipes, or formula cooking, are not maintained for all food items to be prepared.
4. The extent to which portion control procedures are maintained is very limited.
5. Over production as an end result.

Favorable

1. Responsibility of top management.
2. System of utilizing a food count, or popularity index.
3. Attractive menu presentation -- use of a cycle menu.

Chapter VIII

RECOMMENDATIONS RELATIVE TO A SYSTEM OF FOOD CONTROL PROCEDURES AS APPLIED TO THE COUNTRY CLUB OF LANSING, MICHIGAN

The purpose of this study has been to investigate methods of control for food operation in clubs, and to study procedures employed. A detailed study has been made of a typical club operation outlining the present control procedures being maintained. The unfavorable, as well as favorable control procedures have been sighted.

The final presentation will outline a procedure of controls applied to the Country Club of Lansing, Michigan. These control procedures have been designed, keeping in mind the limitations previously discussed. Recommendations will be approached considering the five control procedures - Purchasing, Receiving, Storage, Issuing and Production.

Purchasing Procedures

1. Maintain the purchasing function as a management responsibility. For purposes of internal control, this system is most advantageous. However, the chef should be well informed as to proper purchasing routine.
2. Develop a scientific approach to the purchasing function. Pre-purchasing considerations warrant attention. The writer believes that a system of placing standing orders has been maintained in the

past. This system should be strengthened with a definite purchasing routine. Past sales records should be compiled and sales averages established for each day of the week for each month of the year. On this basis, flexible "standing orders" could be utilized. A relationship of supply and demand should be developed. Scheduling of purchases should be maintained to meet the requirements of daily menus, and purchase of other items in units and quantities sufficient only to meet the demand for a reasonable period of time. It is advantageous to prepare a list of food purchases by groups, such as meat, poultry, seafood, fresh fruits and vegetables, etc. At the end of the month, a sub total of the items listed should be made, divided by the total of the entire group, will give a percentage of item purchases to total purchases. These percentages will establish a pattern, or purchase routine.

3. A thorough study should be undertaken of all available markets. Is price always consistent with quality? This can be determined, only, if a study is made of the present market conditions.
4. Establish and maintain a written purchasing specification guide. The use of a quotation sheet is not sufficient to purchasing quality merchandise. A set

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of advanced analytical techniques to derive meaningful insights from the data.

3. The third part of the document focuses on the implementation of data-driven decision-making processes. It describes how the organization uses the collected data to identify trends, assess risks, and make strategic decisions that align with its long-term goals.

4. The fourth part of the document addresses the challenges and limitations of data analysis. It acknowledges that while data provides valuable information, it is not infallible and must be interpreted with care and context. It also discusses the importance of data security and privacy in handling sensitive information.

5. The fifth part of the document provides a summary of the key findings and recommendations. It concludes that a robust data management system is crucial for the organization's success and suggests several areas for improvement, including enhancing data collection methods and strengthening data security protocols.

of 3x5 index cards should be developed, listing the specifications as developed by the experience of the assistant, who is responsible for the purchasing function. In his absence, these specifications are available to the person not familiar with the purchasing routine.

5. A purchase order should be written, on an especially designed form which will serve as a permanent record. Such a form should include the date of purchase, purveyor's name, the items ordered, weight, count, pack, grade, etc. This record would serve as a guide when receiving merchandise.
6. Periodic analysis, on the part of top management, to determine the extent to which purchasing controls are being maintained and utilized. Rapid advances in food technology, will, at frequent intervals necessitate a change in the purchasing routine.

Receiving Procedures

1. Maintain the receiving function as a management responsibility. However, the chef, and his assistant should be given the responsibility and the techniques relative to a proper receiving routine.
2. Establish and maintain a written receiving specifications guide. Receiving specifications should correspond to the written purchasing specifications.
3. Establish a proper receiving routine. Incoming

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part outlines the various methods and tools used to collect and analyze data. This includes both traditional manual methods and modern digital technologies, highlighting the benefits of each approach.

3. The third section focuses on the challenges faced in data management and analysis. It identifies common issues such as data inconsistency, incomplete information, and the complexity of large datasets, and offers practical solutions to address these problems.

4. The fourth part discusses the role of data in decision-making and strategic planning. It explains how data-driven insights can help organizations identify trends, anticipate market changes, and make more informed choices.

5. The fifth section addresses the security and privacy concerns associated with data handling. It provides guidelines for implementing robust security measures and ensuring that data is protected from unauthorized access and misuse.

6. The sixth part covers the importance of data governance and compliance. It discusses the need for clear policies, roles, and responsibilities to ensure that data is managed in a way that complies with relevant laws and regulations.

7. The seventh section explores the future of data management and analysis. It discusses emerging trends such as artificial intelligence, machine learning, and big data, and how these technologies will shape the way organizations handle their data.

8. The eighth part provides a summary of the key points discussed in the document. It reiterates the importance of data and offers final thoughts on how organizations can best leverage their data for success.

9. The final section includes a list of references and a bibliography, providing sources for further reading and research on the topics covered in the document.

merchandise should be checked for proper weights, counts, quality standards, and other established purchasing specifications.

4. Invoices should be mailed directly to the accounting office. This procedure forces the receiving personnel to weigh each shipment of merchandise received.
5. Establish and maintain a permanent receiving sheet. All merchandise received is entered on the receiving sheet, listing the necessary information relative to each shipment.
6. Develop a system of effective communication. The chef and his assistant must be informed of incoming deliveries.
7. Delivery of meat items should be tagged with the proper information. The date received, dealers name, type of cut, weight, and price per pound should be listed.

Storage Procedure

1. Establish and maintain a systematized procedure to guard against losses through pilfering and/or spoilage. To accomplish this, definite hours of storeroom service should be introduced. When not in service, the storeroom entrance should be locked; safeguard the storeroom keys when not in use; prohibit

• The first part of the document is a list of the names of the members of the committee, which was formed by the Board of Directors on June 1, 1964. The names are:

- Mr. J. H. ...
 - Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- Mr. ...
 - Mr. ...

- entrance into the storeroom by unauthorized persons. Designate the chef, and his assistant as the two persons authorized to withdraw merchandise.
2. Take a complete inventory of all present stocks of merchandise, noting quantity, value and their present location in storage. This, combined with a revised approach to purchasing merchandise, should indicate items of "dead stock" and the inventory turnover factor. Reduce the purchasing of slow moving items to a minimum. Establish a systematized procedure, utilizing par-stocks, based on such factors as consumption, experience, availability of items, purchasing procedures and general market conditions.
 3. Allocate additional storage space, and equipment necessary to handle larger stocks of frozen foods. The initial cost of this equipment, would in time, be offset by the savings realized through proper purchasing procedures. (Purchasing in case-lots)
 4. Establish and maintain a permanent record by item classification of all merchandise placed into storage. This record would be utilized also as a requisition sheet for recording the withdrawal of merchandise. (Separate sheets for each function could be made by the use of a carbon sheet.)

5. Maintain the present system of pricing merchandise as it is placed in the storeroom.

Issuing Procedure

1. Establish and maintain scheduled hours that merchandise may be withdrawn. This system would permit keeping the storeroom locked when not in service. Authorize only key departmental personnel to withdraw merchandise.
2. Establish and maintain a printed form, listing by item classification, the items carried in stock. (This form could be a duplicate of the form used to record merchandise placed in storage) Information recorded on this form should be: weight or number of units withdrawn, price per unit or pound withdrawn, and a signature of the person withdrawing the merchandise.
3. Under the recommended procedure, a perpetual inventory is easily maintained. The total number of items withdrawn subtracted from the beginning inventory, will give the total items withdrawn for any particular day.
4. The daily requisition sheet should be checked against production schedules, to ascertain the actual amount of merchandise being utilized in the preparation process.

5. Maintain the "first in - first out" system of issuing merchandise.
6. Maintain the issuing function as a management responsibility. In the arrangement, where one individual is not totally responsible for issuing, it is essential that frequent checks be made by management, to determine the extent to which the established controls are being maintained.
7. A physical inventory should be taken periodically, preferably at the end of the month, and the total value, at cost, compared with the calculated running or perpetual inventory.

Production Controls

1. Determine demand and gear production thereto. A thorough menu analysis should be made to determine the popularity index of various menu items. This procedure will serve as a guide for production of various menu items. It will also aid in a systematic approach to the purchasing function. This procedure should be carried out for a long enough period of time, to ascertain the true popularity of the menu items.
2. Develop and utilize a set of standard recipes for all major food items prepared. Standard recipes establish fixed methods of preparation and fixed product quality.

3. Develop a systematic procedure relative to a systems of portion control. Determine the production schedule on a daily basis; through portion planning, overproduction should be reduced. Equipment necessary to maintain a system of portion control should be utilized. The basic equipment being: a portion control scale, standardized scoops, ladles and serving spoons. Purchasing ready to serve items should be considered on a trial basis, until their acceptance has been determined.
4. Frequent checks by management to determine the extent to which production control procedures are being maintained and utilized.

The writer has presented the basic control procedures that are essential to the proposed system of food control as applied to the Country Club of Lansing, Michigan. The apparent size of the operation necessitates that systematic control procedures be maintained.

Although several of the proposed control procedures introduce new methods and systems; the writer feels that the initial study and time required to introduce the recommended procedures will be offset in the future by an improvement in the overall efficiency of the operation of the food department. Once these procedures have been established they will become routine and an integral part of the operation.

FOOTNOTES

1. Horwath, Ernest B. and Louis Toth, Hotel Accounting. The Ronald Press Company, New York, 1948. pp. 305-371.
2. Ibid., P. 306
3. Ibid., P. 306
4. Ibid., P. 307
5. Ibid., P. 307
6. Horwath, Ernest and Charles Horwath, Uniform System of Accounts for Clubs, The Club Managers Association of America, 1954. pp 136.
7. Frooman, A. A., Five Steps to Effective Institutional Food Buying. Institutions Publications, Inc., Chicago, Illinois, 1953. pp 301-304.
8. Ibid., P. 301
9. Ibid., P. 301
10. Brodner, J., H. M. Carlson, and H. T. Maschal, Profitable Food and Beverage Operation, Ahrens Publishing Company, Inc., New York, 1955. pp. 424.
11. Ibid., P. 72
12. Wallen, R. K. Information on Purchasing Procedure at the Glen Ridge Country Club, Glen Ridge, New Jersey, (Private Communication) 1955.
13. Miller, Edmund, "Functions and Controls in Food Operations," Club Management Magazine 29 (No. 11): 10 November 1950.
14. Ibid., P. 46
15. Brodner, Op. Cit., P. 72
16. Bryan, M., A. M. MacFarland and E. R. Hawkins, Establishing and Operating a Restaurant, U. S. Government Printing Office, October, 1946. pp 225.
17. Horwath, Op. Cit., P. 124
18. Miller, Op. Cit., P. 46
19. Wood, Adline, Quantity Buying Guide, Vol. II, Ahrens Publishing Company, Inc., New York, 1954. pp 130.

20. Miller, Edmund, "Functions and Controls in Food Operations," Club Management. 29 (No. 12): 7 December, 1950.
21. Greenaway, Donald, "Food and Labor Cost Controls," Washington Restaurant Association, Washington, D.C., March 1953. (Conference Lecture)
22. Brodner, Op. Cit., P. 100
23. Dana, Arthur W., Kitchen Planning - For Quality Food Service. Harper and Brothers Publishers. New York, 1949. pp. 53-54.
24. Miller, Op. Cit., P. 7
25. Brodner, Op. Cit., P. 107
26. Dahl, J. O., Restaurant Management - Principles and Practice. Harper and Brothers Publishers, New York, 1944. pp. 348.
27. Miller, "Functions and Controls in Food Operation", Club Management, 30 (No. 1): 10 January, 1951.
28. Miller, Op. Cit., P. 11
29. Dana, Op. Cit., P. 59
30. Brodner, Op. Cit., P. 342
31. Brodner, Op. Cit., P. 342
32. Stahl, Samuel, "Rules for Protection Against Pilferage," Institutions Magazine, 35 (No. 2): 102, August 1954.
33. Scott, Leslie W., "Food Costs Require Daily Attention to Achieve Control," Institutions Magazine, 36 (No. 1): 28 January 1955.
34. Ibid, P. 29
35. Horwath, Op. Cit., P. 124
36. O'Leary, Joseph A., "Controlling a Restaurant's Food Supply and Costs", N.A.C.A. Bulletin, May 1955. Michigan State University, East Lansing, Michigan, 1955.
37. Bryan, Op. Cit., P. 226
38. O'Leary, Op. Cit., P. 7
39. Draper, Charlie, "Inventory Control Detects Profit Leaks,"

- Institutional Feeding and Housing, 5(No. 2): 34-35, August 1955.
40. Miller, Edmund, "Functions and Controls in Food Operations," Club Management, 30 (No. 1): 10-11 January 1951.
 41. Brodner, Op. Cit., P. 344
 42. Miller, Op. Cit., P. 10 .
 43. Lundberg, Donald E. "Sales Forecast Valuable Tool in Cost Control," Institutions Magazine, 35 (No. 3): 62 September 1954.
 44. Caleva, Harry P. "Positive Way to Profit Through Formula Cooking," Institutions Magazine, 36 (No. 3): 6 March 1955.
 45. Treat, Nola, and Lenore Richards, Quantity Cookery, Little, Brown and Company, Boston, 1951, pp. 141-147.
 46. Brodner, Op. Cit., P. 345
 47. Greenaway, Donald, "Why Portion Control?" Institutions Magazine, 35 (No. 4): 33, October 1954.
 48. Hine, Paul, L. H., "Portion Control - Important as the Wheel." In Greenaway, D., "Why Portion Control?" Institutions Magazine 35 (No. 4): 33 October 1954.
 49. Sanders, Arthur, "Portion Control Scaled to Fit Patron Needs," Institutions Magazine 35 (No. 4): 42 October 1954.
 50. Hustis, Phillip, "A Guide to Portioning," Restaurant Management Magazine 77:56-58 April, 1956.

BIBLIOGRAPHY

- Brodner, J., H. M. Carlson, and H. T. Maschal, Profitable Food and Beverage Operation, Ahrens Publishing Company, Inc., New York, 1955. pp. 424.
- Bryan, A., A. M. MacFarlane and E. R. Hawkins, Establishing and Operating A Restaurant, U. S. Government Printing Office, October 1954.
- Caleva, H. P., "Positive Way to Profit Through Formula Cooking," Institutions Magazine. 36 (No. 3): 6 March 1955.
- Dahl, J. O., Restaurant Management - Principles and Practice, Harper and Brothers Publishers, New York, 1944. pp. 348.
- Dana, Arthur W., Kitchen Planning - For Quality Food Service, Harper and Brothers Publishers, New York, 1949. pp. 53-54.
- Draper, Charles, "Inventory Control Detects Profit Leaks," Institutional Feeding and Housing, 5 (No. 2): 34-35, August 1955.
- Frooman, A. A., Five Steps to Effective Institutional Food Buying, Institutions Publications, Inc., Chicago, Illinois, 1953. pp. 301-304.
- Greenaway, Donald, "Food and Labor Cost Controls," (Conference Lecture) Washington Restaurant Association, Washington, D. C., March, 1953.
- Greenaway, Donald, "Why Portion Control?" Institutions Magazine 35 (No. 4): 33, October 1954.
- Hine, Paul, L. H., "Portion Control - Important as the Wheel," In Greenaway, D., "Why Portion Control?" Institutions Magazine 35 (No. 4): 33 October 1954.
- Horwath, Ernest B. and Louis Toth, Hotel Accounting, The Ronald Press Company, New York, 1948. pp. 305-371.
- Horwath, Ernest and Charles Horwath, Uniform Systems of Accounts for Clubs, The Club Managers Association of America, 1954. pp. 136.
- Hustis, Phillip, "A Guide to Portioning," Restaurant Management Magazine. 77: 56-57 April, 1956.
- Lundberg, Donald E., "Sales Forecast Valuable Tool in Cost Control," Institutions Magazine, 35 (No. 3): 62 September 1954.
- Miller, Edmund, "Functions and Controls in Food Operations," Club Management Magazine, 29 (No. 11): 10 November, 1950 - 29(No. 12): 7

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the data is as accurate and reliable as possible.

The third section provides a comprehensive overview of the results obtained from the analysis. It highlights key trends and patterns that have emerged from the data. These findings are crucial for understanding the underlying dynamics of the system being studied.

Finally, the document concludes with a series of recommendations based on the findings. These suggestions are intended to help improve the efficiency and accuracy of the data collection and analysis process in the future.

December 1950 - 30 (No. 1): 10 January 1951.

O'Leary, Joseph A., "Controlling a Restaurant's Food Supply and Costs" (N.A.C.A. Bulletin, May 1955), Michigan State University, East Lansing Michigan, 1955.

Sanders, Arthur, "Portion Control Sealed to Fit Portion Needs," Institutions Magazine 35 (No. 4): 42 October, 1954.

Scott, Leslie W., "Food Costs Require Daily Attention to Achieve Control," Institutions Magazine, 36 (No. 1):28 January 1955.

Stahl, Samuel, "Rules for Protection Against Pilferage," Institutions Magazine 35 (No. 2):102, August 1954.

Treat, Nola and Lenore Richards, Quantity Cookery, Little, Brown and Company, Boston, 1951. pp. 141-147.

Wallen, R. K., Information on Purchasing Procedure at the Glen Ridge Country Club, Glen Ridge, New Jersey (Private Communication) 1955.

Wood, Adline, Quantity Buying Guide, Vol. II, Ahrens Publishing Company, Inc., New York 1954. pp 130.

MICHIGAN STATE UNIV. LIBRARIES



31293105194595