COURSE APPROVAL DOCUMENT
Southeast Missouri State University

Department: Human Environmental Studies
Course No.: FN330
Title of Course: Financial Management & Cost Control in Dietetics
Date: Spring 2016

New Course

I. Catalog Description (Credit Hours of Course):
Principles and procedures of financial management and cost control for dietitians in healthcare and institutional settings. (3 Credit Hours)

II. Prerequisites(s):
MA134 College Algebra
FN240 Introduction to Food Science

III. Purposes or Objective of the Course:
A. Use the basic language of financial management and cost control in interpreting financial information and making financial decisions
B. Interpret and develop financial documents using appropriate software
C. Demonstrate understanding of relevant cost control techniques
D. Analyze institutional performance using pertinent financial information
E. Demonstrate appropriate use of foodservice calculations
F. Identify the role of the dietitian in financial planning and cost control in healthcare and institutional settings

IV. Student Learning Outcomes:
A. Define basic financial terminology as it pertains to the field of dietetics
B. Interpret financial information correctly for use in strategic decision-making
C. Create accurate financial documents

V. Optional departmental/college requirements
A. None
VI. Course Content or Outline:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Basic Food Cost Concepts &amp; Equations in Healthcare &amp; Institutional Settings</td>
<td>6</td>
</tr>
<tr>
<td>B. Developing and Interpreting an Operating Budget</td>
<td>3</td>
</tr>
<tr>
<td>C. Food Purchasing &amp; Receiving Control</td>
<td>3</td>
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<tr>
<td>D. Food Storing &amp; Issuing Control</td>
<td>3</td>
</tr>
<tr>
<td>E. Food Production Control: Portions</td>
<td>3</td>
</tr>
<tr>
<td>F. Food Production Control: Quantities</td>
<td>3</td>
</tr>
<tr>
<td>G. Monitoring Foodservice Operations: Monthly Evaluations</td>
<td>3</td>
</tr>
<tr>
<td>H. Monitoring Foodservice Operations: Daily Food Cost</td>
<td>3</td>
</tr>
<tr>
<td>I. Monitoring Foodservice Operations: Actual versus Standard Food Costs</td>
<td>3</td>
</tr>
<tr>
<td>J. Menu Engineering in Healthcare &amp; Institutional Settings</td>
<td>3</td>
</tr>
<tr>
<td>K. Personnel Cost Considerations, Establishing Performance Standards</td>
<td>3</td>
</tr>
<tr>
<td>L. Development &amp; Interpretation of Core Financial Documents</td>
<td>9</td>
</tr>
<tr>
<td>a. Income Statement</td>
<td></td>
</tr>
<tr>
<td>b. Balance Sheet</td>
<td></td>
</tr>
<tr>
<td>c. Statement of Cash Flows</td>
<td></td>
</tr>
</tbody>
</table>

Total: 45

Signature: ___________________________  Date: ___________________________
Chair

Signature: ___________________________  Date: ___________________________
Dean
FN330: Financial Management & Cost Control in Dietetics  
Course Syllabus  
Fall 2016

Instructor: Charlotte Cervantes, MBA, RD, LD  
Office Hours: MWF 2:00  
Class Time: MW 10-11:15  
E-mail: ccervantes@semo.edu  
Office: Scully Office 116  
Phone: 651 2109

COURSE SYLLABUS:  
I. CATALOG DESCRIPTION AND CREDIT HOURS OF COURSE: 
Principles and procedures of financial management and cost control for dietitians in healthcare and institutional settings. (3 Credit Hours)

II. COURSE PREREQUISITES:  
FN240: Introduction to Food Science  
MA134: College Algebra

III. PURPOSE AND OBJECTIVES OF THE COURSE:  
The student will be able to:  
A. Use the basic language of financial management and cost control in interpreting financial information and making financial decisions  
B. Interpret and develop financial documents using appropriate software  
C. Demonstrate understanding of relevant cost control techniques  
D. Analyze institutional performance using pertinent financial information  
E. Demonstrate appropriate use of foodservice calculations  
F. Identify the role of the dietitian in financial planning and cost control in healthcare and institutional setting

IV. ACCREDITATION COUNCIL FOR EDUCATION IN NUTRITION & DIETETICS KNOWLEDGE REQUIREMENTS

KRD 4.1 The curriculum must include management and business theories and principles required to deliver programs and services.

KRD 4.2 The curriculum must include content related to quality management of food and nutrition services.
## TENTATIVE COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Basic Cost &amp; Sales Concepts</td>
<td>Chapter 1</td>
</tr>
<tr>
<td>2</td>
<td>Developing an Operating Budget as part of the “control process” in Healthcare &amp; Institutional Settings</td>
<td>Chapter 2</td>
</tr>
<tr>
<td>3</td>
<td>The Cost/Volume/Profit Relationship (and associated equations)</td>
<td>Chapter 3</td>
</tr>
<tr>
<td>4</td>
<td>Food Purchasing &amp; Receiving Control</td>
<td>Chapter 4</td>
</tr>
<tr>
<td>5</td>
<td>Food Storing &amp; Issuing Control</td>
<td>Chapter 5</td>
</tr>
<tr>
<td>6</td>
<td>Food Production Control: Portions Calculating Portion Costs Using Standardized Recipes</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>7</td>
<td>Food Production Control: Quantities Determining Production Quantities Using Recipe Conversion Factors</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>8</td>
<td>Monitoring Foodservice Operations: Monthly Inventory Management</td>
<td>Chapter 8</td>
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<tr>
<td>9</td>
<td>Monitoring Foodservice Operations: Daily Food Cost</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>10</td>
<td>Actual versus Standard Food Costs Determination of “Standard Food Cost”</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>11</td>
<td>Menu Engineering in Healthcare &amp; Institutional Settings</td>
<td>Chapter 11</td>
</tr>
<tr>
<td>12</td>
<td>Cost of Personnel, Establishing Performance Standards</td>
<td>Chapter 18</td>
</tr>
<tr>
<td>13-16</td>
<td>Working with core financial documents...:</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>- Income statement</td>
<td></td>
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<tr>
<td></td>
<td>- Balance sheet</td>
<td></td>
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<tr>
<td></td>
<td>- Statement of cash flow</td>
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</tbody>
</table>
VI. STUDENT LEARNING OUTCOMES

A. Understand basic financial terminology as it pertains to the field of dietetics
B. Interpret financial information correctly for use in strategic decision-making
C. Develop accurate financial documents

VII. REQUIRED TEXTBOOK
To be determined.

VIII. APPROXIMATE POINT DISTRIBUTION. (TENTATIVE & SUBJECT TO CHANGE)

<table>
<thead>
<tr>
<th>Point Distribution:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams: 4 at 100 points each</td>
<td>400 points</td>
</tr>
<tr>
<td>Quizzes and class activities</td>
<td>50 points</td>
</tr>
<tr>
<td>Microsoft Excel assignments</td>
<td>150 points</td>
</tr>
<tr>
<td>Institutional Analysis Project</td>
<td>150 points</td>
</tr>
<tr>
<td>Total</td>
<td>750 points</td>
</tr>
</tbody>
</table>

Grading Scale
90 - 100%  A
80 - 89%   B
70 - 79%   C
60 - 69%   D
59 - 01%   F

IX. SCHOLASTIC DISHONESTY:

ACADEMIC HONESTY

Policy. Academic honesty is one of the most important qualities influencing the character and vitality of an educational institution. Academic misconduct or dishonesty is inconsistent with membership in an academic community and cannot be accepted. Violations of academic honesty represent a serious breach of discipline and may be considered grounds for disciplinary action, including dismissal from the University. Academic dishonesty is defined to include those acts which would deceive, cheat, or defraud so as to promote or enhance one’s scholastic record. Knowingly or actively assisting any person in the commission of an above-mentioned act is also academic dishonesty.

Students are responsible for upholding the principles of academic honesty in accordance with the “University Statement of Student Rights” found in the Undergraduate or Graduate Bulletin. The University requires that all assignments submitted to faculty members by students be the work of the individual student submitting the work. An
exception would be group projects assigned by the instructor. In this situation, the work must be that of the group. Academic dishonesty includes:

**Plagiarism.** In speaking or writing, plagiarism is the act of passing someone else’s work off as one’s own. In addition, plagiarism is defined as using the essential style and manner of expression of a source as if it were one’s own. If there is any doubt, the student should consult his/her instructor or any manual of term paper or report writing. Violations of academic honesty include:

1. Presenting the exact words of a source without quotation marks;
2. Using another student’s computer source code or algorithm or copying a laboratory report; or
3. Presenting information, judgments, ideas, or facts summarized from a source without giving credit.

**Cheating.** Cheating includes using or relying on the work of someone else in an inappropriate manner. It includes, but is not limited to, those activities where a student:

1. Obtains or attempts to obtain unauthorized knowledge of an examination’s contents prior to the time of that examination;
2. Copies another student’s work or intentionally allows others to copy assignments, examinations, source codes or designs;
3. Works in a group when she/he has been told to work individually;
4. Uses unauthorized reference material during an examination; or
5. Have someone else take an examination or takes the examination for another.

**General Responsibilities for Academic Honesty.** It is the University’s responsibility to inform both students and faculty of their rights and responsibilities regarding such important matters as cheating and plagiarism. Most of what is considered unethical or dishonest behavior can be avoided if faculty and students clearly understand what constitutes such practices and their consequences. The University community should also be aware of the procedures to be followed should a breach of academic honesty occur.

The faculty member is responsible for clarification to his/her class of those standards of honesty for class assignments or functions where such standards may be unclear or when such standards vary from the accepted norm. Further, some faculty may choose to utilize preventive measures (multiple exams, alternate seating, etc.) to help insure the maintenance of academic honesty. However, the use of such measures is the prerogative of the individual faculty member and is not a responsibility or requirement of faculty in general.

The fundamental responsibility for the maintenance of honesty standards rests upon the student. It is the student’s responsibility to be familiar with the University policy on
academic honesty and to uphold standards of academic honesty at all times in all situations.

Protocol for Adjudicating Alleged Violations of Academic Honesty. Faculty members who discover evidence of academic dishonesty should contact the student within five business days of discovering the alleged dishonesty to arrange to meet and discuss the allegation. Prior to this meeting the faculty member may consult with the Department Chairperson, the appropriate Dean, and the Office of Judicial Affairs. The following sections describe the procedures to be adhered to in each of the listed instances: the student acknowledges the violation, the student denies the violation, and the appeals process. If the faculty member is the Department Chairperson, a departmental designee will assume the Department Chairperson’s role in this protocol and references to the Department Chairperson should be read as departmental designee. The procedures below should be followed with online, ITV or face-to-face classes.

From Faculty Senate Bill 11-A-16
http://www.semo.edu/facultysenate/handbook/5d.html

X. GENERAL STUDENT BEHAVIOR:

“Every student at Southeast is obligated at all times to assume responsibility for his/her actions, to respect constituted authority, to be truthful, and to respect the rights of others, as well as to respect private and public property. In their academic activities, students are expected to maintain high standards of honesty and integrity and abide by the University’s Policy on Academic Honesty. Alleged violations of the Code of Student Conduct are adjudicated in accordance with the established procedures of the judicial system.”

- Code of Student Conduct

XI. STUDENTS WITH DISABILITIES:

ACCESSIBILITY STATEMENT
SOUTHEAST MISSOURI STATE UNIVERSITY’S ACCESSIBILITY PLAN

Southeast Missouri State University will take such means as are necessary to insure that no qualified disabled person is denied the benefits of, excluded from participation in, or otherwise subject to discrimination because Southeast Missouri State University’s facilities are physically inaccessible to, or unusable by disabled persons. The accessibility standard required by Federal law for ‘existing facilities’ is that the recipient’s program or activities when viewed in its entirety, must be readily accessible to disabled persons.

Southeast Missouri State University may meet this standard through such means as reassignment of classes, or other services to accessible locations, redesign equipment, assignment of aides, alterations of existing facilities, and construction of
new accessible facilities. Southeast Missouri State University is not required to make structural changes in existing facilities where other methods are sufficient to comply with the accessibility standard described above.

Because scheduling classes, coordinating accommodations, and arranging housing in accessible facilities may require reasonable advance planning, students with disabilities accepted for admission should identify themselves and their disability within five days of the start of the semester of enrollment and indicate the nature of accommodation needed for their disability.

For more information, see the Disability Support Services page or contact Disability Support Services, room 302, University Center, One University Plaza ms1300, Cape Girardeau, MO 63701; (573)651-2273.

Questions, comments or requests regarding this course or program should be taken to your instructor. Unanswered questions or unresolved issues involving this class may be taken to Dr. Shelba Branscum.