Students in Restaurant Business Major Practiced Revenue and Costs Calculation in HIR3305 Restaurant Revenue and Cost Management, Lectured by MS.Yupaporn Kithwang. On June 4th, 2019

Last week, Restaurant Business students learned how to manage the statement of income. They were given assignment to calculate the revenue and percentage. Students helped each other and delivered the correct answer.



Sales Food \$20,000 Ease rage 290,000 rev $-(e_1 + e_2 + e_3) = \text{Profit}$ Cost of sales Toda 38/ (829,000) rev $-(e_1 + e_2 + e_3) = \text{Profit}$ Cost of sales Toda 38/ (829,000) = 195,200 Bev 24/ (290,000) = 69,600 Total cost of Sales 364,800 E1 Controllable expenses Salaries and wages 102,000 Employee benefits 25/(102,000) = 25,500 Other controllable expenses 3500		
Food 820,000 Bale rage 290,000 [±] 763,800 346,100 Total sales 1110,000 rev - ($e_1 + e_2 + e_3$) = profit Cost of sales Food 36/ (820,000) = 295,200 Bev 24/ (240,000) = 69,600 Total cost of sales 364,800 E1 ★ Gross profit 110000 - 364,800 = 745,200 Controllable expenses Salaries and wages 102,000 Employee benefits 152,(102,000) = 25,500 } 222,500 E2		
Cost of sales Food $367(82900) = 295,200$ Bev $247(290,000) = 69,600$ Total cost of sales $364,800 \in 1$ * Gross profit $110000 - 364,800 = 745,200$ Controllable expenses Salaries and wages $102,000$ Employee benefits $957(102,000) = 25,500$ 222,500 E2	Food 820,000 Bells rage 290,000 763,000 346,200	
Controllable expenses Salaries and wages $102,000$ Employee benefits $25,000 = 25,500$ 222,500 E2	Cost of sales Food 36((s2000) = 295,200 Bev 24/(290,000) = 69,600 Total cost of sales 364,800	-
Encome before fixed exp = 15000 - 222500 = 522.700	Controllable expenses	500 E2
C Enterest 55,000 176,500 ϵ_3 Depreciation $65,500$ 176,500 ϵ_3 $V0f1t/l055 = 346,200 = 31.2^{-1}$	Calpancy (of 56,000 + 176,50 0 E2	