

NOVA COLLEGE-WIDE COURSE CONTENT SUMMARY
HRI 245 – LABOR COST CONTROL (3 CR.)

Course Description

Focuses on position analysis and description. Considers employee scheduling, forecasting and staffing needs as it relates to sales for the labor intensive hospitality industry. Covers interpretation and analysis of payroll to maximize efficiency and productivity. Uses problem-solving techniques to illustrate payroll procedures. Includes explanation of payroll deductions, tip credits, and tip-sales allocation. Lecture 3 hours per week.

General Course Purpose

The purpose of this course is to provide the student with basic skills needed to control payroll cost, and learn techniques in scheduling employees, and be able to interpret labor/payroll accounts on the income statement.

Course Prerequisites/Co-requisites

None

Course Objective

Upon completion of this course, the student should be able to:

- Identify the purposes of labor control
- Classify labor for control purposes
- Perform work analysis and prepare task lists
- Prepare job specifications and job descriptions
- Forecast anticipated business volume
- Schedule fixed and variable cost employees
- Establish and evaluate standards of performances
- Use statistical work sampling techniques
- Determine total workload requirements
- Prepare departmental and production master work schedules
- Use master schedules to compensate for tardiness, absenteeism, vacations, turnover, and training
- Solve typical problems related to labor cost
- Interpret payroll deductions
- Understand tip credits and tip sales allocation
- Interpret labor cost accounts on the income statement

Major Topics to be Included

- Analyzing work
- Preparing task lists
- Writing job descriptions
- Forecasting business volume
- Allocating tasks to workers
- Preparation of departmental and master work schedules
- Quantitative approaches to labor control
- Dealing with productive and less-productive workers
- Dealing with full-time, part-time, split shift, and classified employees
- Interpreting departmental labor costs
- Understanding how the computer (point of sales) can assist in the scheduling of employees to maximize productivity