

METHODS FOR CALCULATING THE PREPARATION OF KITCHEN FOR CATERING

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Abstract: *The customer will always remember the price of a restaurant is one of the elements that matter all the time. For this there are two complementary methods to determine the price of a product or a preparation (type). Multiplier method consists in applying cost "matter" of a kind (evaluated according to data sheet) a multiplier which allows us to get the sale price. Target cost method (the price at cost) multiplier method is often criticized, like all methods that use costs.*

Leaving prices exclude not verify the economic viability of the decision. Is the subject of targeted cost method: the initial conception of the method lies in product design so that production costs are consistent with the price that the customer will accept to pay.

Keywords: *kitchen preparation, calculation methods, cost,*

INTRODUCTION

The rapid development of modern society and globalization require, in modern times, a mobilization of all available resources to keep pace with these phenomena. Tending to developing economies change their directions, especially in the actual production of goods to services. Consumers catering services have some expectations in increasing both the quality and competitiveness of products, as well as the service level.

Catering sector includes a huge number of business units whose activity must be conducted in accordance with the laws in force, being ensured proper bookkeeping contemporary economic requirements. commercial units, restaurants, organizations and consumer cooperatives are enterprises subordinate sole accounting system of statutory regulation, the same convention (method specialization year / accrual method, consistency, going concern) and principles (prudence, content on priority shape, ect.).

MATERIAL AND METHOD

The paper aims to highlight, based on materials from the literature, the pricing modalities cuisine that can be ordered in a catering unit. There are two complementary methods to determine the price of a product or a preparation: the multiplier method and cost method target.

Retail prices in catering have some peculiarities in relation to other units of trade with significant influences on accounting.

The catering, the price of the same dishes often change due to fluctuations in commodity prices and products procured situation requiring recalculation of the sales price of the dishes.

Diversity purchase prices and price differentiation due to qualitative indicators, such as: density, degree of processing of raw materials and products creates difficulties in organizing the stock records storage areas, kitchens, and their settlement of liability managers. These factors make it difficult and the determination of prices of raw materials and products in stock.

RESULTS AND DISCUSSION

In order to determine the selling price must first set of economic and technical costs. The purchase cost of the unit plus overheads, taxes and specific storage and storage costs, plus the cost of storage space and storage, staff remuneration, the amortization of intangible fixed structures and cost of capital. For the prices right should be respected quality-price ratio.

Applying multiplier can lead to unbalanced distribution of prices. Several checks can be performed using OMNES principles for information and not as an absolute rule of success.

The cuisine, prices are set according to the ingredients used in the preparation of the preparation, the type of preparation, the amount of food is calculated per 100 g, associated Beverage culinary preparation, etc..

Prices vary from one restaurant to another, depending on the specifics of its location, or the type of customers to whom they are addressed.

The size of trade and public catering is unlimited and establishes a rule for each kind of food and goods to be sold by order of the government catering unit, except units of category II and III also import goods except social.

The addition is applied to the cost of raw materials used in the preparation of food and is intended to cover expenses related to the production and marketing process, and obtain profit.

In the catering units of luxury and upper categories include restaurants, cafes, bars, which are distinguished by the high level of service consumers with an assortment complicated, vast and delicious products with a high level of endowments the rooms are equipped with modern machines and equipment.

Catering category I include restaurants and cafés, the service is also performed waiters.

In the catering units of category II includes establishments operating under the self: open units - canteens, cafes, bars, pubs, internet cafes, cafeterias, shops (departments) of culinary and confectionery items .

Category III includes cafeterias, canteens subsidiaries, cafeterias and other facilities located on the territory of the production enterprises, institutions.

Prices on their products act - many factors related to demand factors related to demand. Also, the need to distinguish between factors that can be influenced or changed by manufacturers, in a greater or lesser extent by decisions or choices they chose and independent factors that are not likely to be manipulated . Controllable factors of price are:

- . product cost (direct material and labor costs, expenditure director of administration and management);
- . selling and distribution costs (transport, fees etc.);
- . marketing support costs (costs for advertising, promotion, etc.);
- . costs for maintaining product quality and image;
- . communications product (commercial and consumer network).

Culinary and beverage pricing refers to several economic categories: purchase price, cost (cost of goods), gross margin (mark-up) and the coefficient multiplier (as a variant of mark-up rate instead). The calculation is different for prices "formats" and the prices of drinks and other products sold in the state in which they were purchased.

The coefficient is a parallel between the purchase price and the selling price. Applying this ratio to one of these two elements serves to direct the other without intermediate calculation.

The practical importance of the multiplier often occurs during the negotiation. It is used by the seller when his client proposes a public sale price. Coefficient allows the customer to measure their turn before they will realize when you resell the product. In general, the coefficient multiplier lashing selling price based on the cost of buying.

Target cost method involves an analysis of the cost of the entire life cycle, especially in the design phase. Management by cost method found in target costing more tool oriented functional analysis of price-profit-cost ratio.

Compared to traditional management accounting that ignores target - costing, setting and achieving the target cost, controls, incorporates and enhances support activities essential to the effectiveness of the primary and all those that create value, so drivers of organizational performance.

The culinary pricing and menu must meet a set of rules (known as the "principle for all ") coherent and efficient. Principles are:

- Price dispersion: in a range of products (snacks, main dishes based on meat and fish, desserts) that we share in terms of prices in three equal parts distribution tranche dishes in the median should be at least equal to that present in the two side portions. (Example: for upscale restaurants, high priced products to be more numerous than those with low prices).

- Amplitude range: a date range, price amplitude (difference between the lowest price and the highest price of the range) should not be less than 2.5 - 3.

- Reporting quality for the price: This report showed through: the average price asked and the average offer. If the value ratio is between 0.9 - 1 quality-price ratio is satisfactory. If the value is below 0.9 - price range is too high and not customers. If the ratio is greater than one, cheaper products are less required, they have a tendency to "get high".

In order to simplify Calculation and management of raw materials during the manufacturing process, the literature recommends accounting practice using weighted average prices calculated standard rates or prices.

It should be noted that, in determining the weighted average prices of raw materials have to be taken into account by working to rectify these conditions cold or hot, and the rule of waste or loss during processing. Correcting coefficients determine conditions for different products as the ratio of output standard Net raw materials and ancillary products in terms of net value and standard output in raw materials and basic conditions, where vegetables take into account seasonal conditions .

The weighted average price of raw materials and products for each group is calculated as the ratio of the total value of their retail price and quantity, considering the correction factor.

In a market economy and competition catering establishments undertake measures to attract customers. These measures could be mentioned and original dishes or specialties offering concrete unit. Because these recipes are not in the recipe, catering needs to develop technological preparations sheets for each product as culinary. These documents must be approved by the higher body specialist.

CONCLUSIONS

In the market economy, an essential criterion in pricing is the ratio of supply and demand. So selling price is determined taking into account the conditions and level of competition, consumer purchasing power, etc.

Calculation of stock prices must be carried out in strict accordance with the provisions of the legislation, but also in the market conjuncture so as to set an appropriate mark-premises catering or catering unit (category I, II, III) that would cover all costs related to the preparation of culinary, confectionery, as well as those caused by construction goods.

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