

**Министерство общего и профессионального образования Свердловской области**

**Государственное автономное профессиональное образовательное учреждение Свердловской области**

**«Техникум индустрии питания и услуг «Кулинар»»**

**Рабочая тетрадь**

**по дисциплине**

**«Основы калькуляции и учета»**

**Тема: «Ценообразование и калькуляция в общественном питании»**

**Екатеринбург**

**2016 г.**

Данная рабочая тетрадь разработана для обучающихся ГАПОУ СО «ТИПУ «Кулинар»» в соответствии с действующей рабочей программой по дисциплине «Основы калькуляции и учета.», которая входит в общепрофессиональный цикл программы подготовки квалифицированных рабочих и служащих, реализуемой для профессии 10.01.17 Повар,кондитер.

Разработчик: ГАПОУ СО «ТИПУ «Кулинар»»

Преподаватель ВК Субботина Ирина Николаевна

Утверждено:

Методический совет ГАПО СО «ТИПУ «Кулинар»»

Протокол№\_\_\_\_\_ от «\_\_\_»\_\_\_\_\_\_\_\_\_\_\_2016 г.

**Уважаемые студенты**!

Данная рабочая тетрадь предназначена для более глубокого изучения темы «Ценообразование и калькуляция в общественном питании» дисциплины «Основы калькуляции и учета». При работе с тетрадью внимательно читайте правила, выполняйте каждое задание. Полученные знания будут Вам необходимы для конкурентоспособной высокопрофессиональной деятельности на любом предприятии общественного питании.

Данная: тема формирует следующие общее компетенции:

* ОК 1. Понимать сущность и значимость своей будущей профессии, проявлять к ней устойчивый интерес.
* ОК 2. Организовывать собственную деятельность, исходя из способов ее достижения, определенных руководителем.
* ОК 3. Анализировать рабочую ситуацию, осуществлять текущий и итоговый контроль, оценку и коррекцию собственной деятельности.
* ОК 4. Осуществлять поиск информации, необходимой для эффективного выполнения профессиональных задач.
* ОК 5. Использовать информационно-коммуникативные технологии в профессиональной деятельности.
* ОК 6. Работать в команде, эффективно общаться с коллегами, руководством, потребителями.

В результате освоения учебной дисциплины обучающийся **Вы должны уметь:**

-способствовать эффективной коммуникации и сотрудничеству с участниками поварской бригады.

-применять регламенты, стандарты и нормативно-техническую документацию.

- решать торговые задачи;

- пользоваться сборниками рецептур блюд и кулинарных рецептов;

- производить расчет себестоимости продуктов;

- составлять калькуляцию на блюдо и кондитерские изделия;

**Вы должны знать:**

- виды наценок в общественном питании;

- правила составления калькуляции на блюда и кулинарные изделия.

**Тема: «Ценообразование и калькуляция в общественном питании»**

**СОКРАЩЕНИЯ:**

Наценка в %-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Наценка в рублях-\_\_\_\_\_\_\_\_\_\_\_

Закупочная цена-\_\_\_\_\_\_\_\_\_\_\_\_\_

Закупочная стоимость-\_\_\_\_\_\_\_\_

Продажная цена-\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Продажная стоимость-\_\_\_\_\_\_\_\_\_\_

Скидка в %-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Скидка в рублях-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Первоначальная цена-\_\_\_\_\_\_\_\_\_\_\_\_

Первоначальная стоимость-\_\_\_\_\_\_\_\_

Общая стоимость-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ОПРЕДЕЛЕНИЯ**

Наценка- это \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

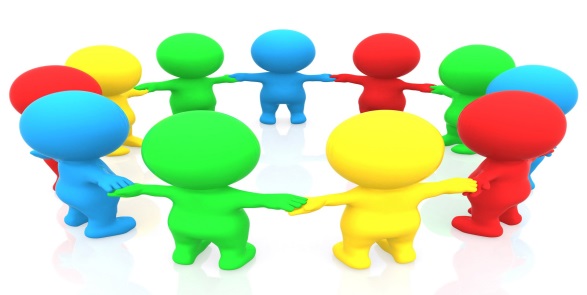
Наценка в рублях-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Закупочная цена-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Закупочная стоимость-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Продажная цена-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Продажная стоимость-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_



Скидка в %-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Скидка в рублях-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Первоначальная цена-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Первоначальная стоимость-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Общая стоимость-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Себестоимость-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Выход 1 порции-это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Цена 1 порции\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**НАЦЕНКА**

Наценка на ПОП бывает:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ и \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Ограничение размеров наценки бывают в:



1.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Размеры ограничений:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

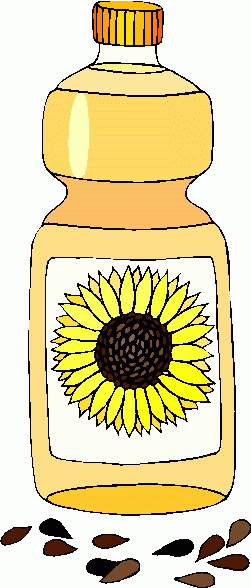
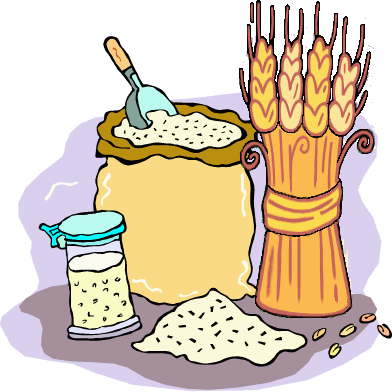
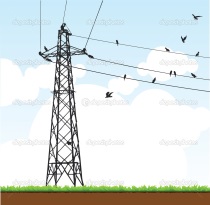
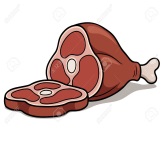
\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ПЦ**

**ЗЦ Н**



**Если наценка,** то эток цене

**Если скидка ,** то эток цене

**Решить задачу № 1.**

Определить продажную цену макарон, если закупочная цена была 37р45к, а наценка составляет 60%.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Мой ответ:\_\_\_\_\_\_\_\_\_\_\_\_\_



**Решить задачу № 2.**

Определить продажную стоимость

95 кг. мяса говядины, если его закупочная цена составляла 145 р90к, а наценка- 85%.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Мой ответ:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Решить задачу № 3.**

Определить стоимость 15кг яблок, если их цена до скидки составляла 81р35к, а размер скидки – 10%.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Мой ответ:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**КАЛЬКУЛЯЦИЯ БЛЮД**

Калькуляция – это\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Составляется по\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ или \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

ПРАВИЛА КАЛЬКУЛЯЦИИ

1. Норма продуктов берется по колонке\_\_\_\_\_\_\_\_\_\_\_\_\_\_, полуфабрикаты берутся по колонке\_\_\_\_\_\_\_\_\_\_.

2. Калькуляция производится на 10 кг или 100 порций.

3. Норма продуктов записывается в килограммах, яйца в штуках, жидкость в литрах.

Калькуляция составляется в\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_, карты нумеруются и подшиваются в \_\_\_\_\_\_\_\_\_\_.

Для заметок:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Задание для тренировки:**

Переведите одни единицы измерения в другие:

1) 100 грамм=\_\_\_\_\_\_\_\_кг

2) 5670грамм=\_\_\_\_\_\_\_\_кг

3) 0.1грамм=\_\_\_\_\_\_\_\_\_\_кг

**Решите задачу №4:**

На одну порцию салата необходимо

¼ шт.яйца. Сколько штук яиц взять

на 50 порций салата.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Мой ответ:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ОС =С1+С2+С3+…+Сn**

**Формулы**

**С =Норма х Цена**

**ПС = ОС+Н**

**Ц1пор= ПС/ кол-во порций**

**Выходы блюд**

Салаты: **масса салата/зелень (100/3)**

Супы: \_\_\_\_\_/\_\_\_\_\_\_/\_\_\_\_/\_\_\_\_ **(500/50/10/3)**

Вторые блюда**:\_\_\_\_\_/\_\_\_\_/\_\_\_\_\_(75/150/50**)



*Образец*

Калькуляционная карта № 1

На блюдо: *Салат «Весна» 62/1-82*

На 25 сентября 2016 г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на 100п. | цена | Сумма |
| 1 | Салат | кг | 2.92 | 60-00 | 175-20 |
| 2 | Редис красный | Кг | 2.15 | 70-00 | 150-50 |
| 3 | Огурцы свежие | Кг | 1.88 | 105-00 | 197-40 |
| 4 | Лук зелёный | Кг | 1.88 | 50-00 | 94-00 |
| 5 | Яйца | Шт | 25ш | 5-00 | 125-00 |
| 6 | Сметана | Кг | 2 | 120-00 | 240-00 |
| 7 | Соль | кг | 0.2 | 12-00 | 2-40 |
|  |  |  |  |  |  |

Общая стоимость: *984-50*

Наценка *60%*   *590-70*

Продажная стоимость *1575-20*

Выход 1 порции *100 г*

Цена 1 порции *15-75*

Калькуляционная карта № \_\_

На блюдо: *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* \_\_/\_\_-\_\_\_

На «\_\_»\_\_\_\_\_\_\_\_\_\_\_\_ 201\_\_ г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на \_\_\_\_. | цена | Сумма |
| 1 |  |  |  |  |  |
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Общая стоимость: *\_\_\_\_\_*

Наценка *\_\_\_\_%*  \_\_\_\_\_\_

Продажная стоимость *\_\_\_\_\_\_*

Выход 1 порции *\_\_\_\_*

Цена 1 порции \_\_\_\_\_

Для заметок:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*Образец*

Калькуляционная карта № 3

На блюдо: *Суп с бобовыми 243/1-82*

На 25 сентября 2016 г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на 10кг. | цена | Сумма |
| 1 | Фасоль | Кг | 1.41 | 60-00 | 84-60 |
| 2 | Морковь | Кг | 0,5 | 21-00 | 10-50 |
| 3 | Петрушка(корень) | Кг | 0,13 | 90-00 | 11-70 |
| 4 | Лук репчатый | Кг | 0,48 | 15-00 | 7-20 |
| 5 | Лук порей | Кг | 0,26 | 125-00 | 32-50 |
| 6 | Кулинарный жир | Кг | 0,2 | 75-00 | 15-00 |
| 7 | Мясо говядины | Кг | 2,2 | 425-00 | 935-00 |
| 8 | Чеснок | Кг | 0,038 | 180-00 | 6-84 |
| 9 | Соль | Кг | 0,06 | 10-00 | 0-60 |

Общая стоимость: *1103-94*

Наценка *70%*   *772-76*

Продажная стоимость *1876-70*

Выход 1 порции *500/50*

Цена 1 порции *93-83*

*Образец* Калькуляционная карта № 4

На блюдо: *Антрекот с гарниром 595/1-82*

на 25 сентября 2016 г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на 100п. | цена | Сумма |
| 1 | Говядина | Кг | 21,6 | 450-00 | 9720-00 |
| 2 | Жир животный | Кг | 1 | 75-00 | 75-00 |
| 3 | Соль | Кг | 0,2 | 10-00 | 2-00 |
| 4 | Перец | Кг | 0,005 | 300-00 | 1-50 |
| 5 | Гарнир к/к №5 | Кг | 15 | **43-04** | 645-60 |

Общая стоимость: *10444-10*

Наценка *70%*  *7310-87*

Продажная стоимость *17754-97*

Выход 1 порции *100/150*

Цена 1 порции *177-55*

Калькуляционная карта № 5

На блюдо: *Картофель жареный 760/-82*

на 25 сентября2016 г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на 10кг. | цена | Сумма |
| 1 | Картофель | Кг | 16,56 | 19-00 | 314-64 |
| 2 | Масло растит. | Кг | 0,96 | 120-00 | 115-20 |
| 3 | Соль | Кг | 0,06 | 10-00 | 0-60 |

Общая стоимость: *430-44*

Цена 1 кг ***43-04***

Калькуляционная карта № \_\_

На блюдо: *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* \_\_/\_\_-\_\_\_

на «\_\_»\_\_\_\_\_\_\_\_\_\_\_\_ 201\_\_ г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на \_\_\_\_. | цена | Сумма |
| 1 |  |  |  |  |  |
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Общая стоимость: *\_\_\_\_\_*

Наценка *\_\_\_\_%*  \_\_\_\_\_\_

Продажная стоимость *\_\_\_\_\_\_*

Выход 1 порции *\_\_\_\_*

Цена 1 порции \_\_\_\_\_

Для заметок:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*

Калькуляционная карта № \_\_

На блюдо: *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* \_\_/\_\_-\_\_\_

на «\_\_»\_\_\_\_\_\_\_\_\_\_\_\_ 201\_\_ г.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № | Наименование | ед.из | Норма на \_\_\_\_. | цена | Сумма |
| 1 |  |  |  |  |  |
| 2 |  |  |  |  |  |
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| 7 |  |  |  |  |  |
|  |  |  |  |  |  |

Общая стоимость: *\_\_\_\_\_*

Наценка *\_\_\_\_%*  \_\_\_\_\_\_

Продажная стоимость *\_\_\_\_\_\_*

Выход 1 порции *\_\_\_\_*

Цена 1 порции \_\_\_\_\_

Для заметок:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Практические занятия**

Задание № 1. Составить калькуляционную карту на салат по сборнику рецептур 1982 года раскладка 100+ № варианта. Цены брать произвольно или по таблице № 2.

Задание № 2. Составить калькуляционную карту на суп по сборнику рецептур 1982 года раскладка 200+№варианта.

Цены брать произвольно или по таблице № 2. Выход одной порции принят 250 грамм. В суп добавить мясо, сметану, соль, зелень.

Задание № 3. Составить калькуляционную карту на второе блюдо на полуфабрикат (без гарнира и без соуса) по сборнику рецептур 1982 года раскладка600+№варианта.

Цены брать произвольно или по таблице № 2

Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | № | Наименование продукта | Ед. из. | На\_\_\_\_\_\_\_\_\_201\_г | | | На\_\_\_\_\_\_\_\_\_\_\_201\_г | | | | Норма  На\_\_\_\_\_ | Цена | Сумма | Норма  На\_\_\_\_\_\_ | Цена | Сумма | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |   Общая стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Наценка \_\_\_\_\_% \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Продажная стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Выход 1 порции \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_  Цена 1 порции \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ |

Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

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| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | № | Наименование продукта | Ед. из. | На\_\_\_\_\_\_\_\_\_201\_г | | | На\_\_\_\_\_\_\_\_\_\_\_201\_г | | | | Норма  На\_\_\_\_\_ | Цена | Сумма | Норма  На\_\_\_\_\_\_ | Цена | Сумма | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |   Общая стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Наценка \_\_\_\_\_% \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Продажная стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Выход 1 порции \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_  Цена 1 порции \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ |

Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

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Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

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Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

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| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | № | Наименование продукта | Ед. из. | На\_\_\_\_\_\_\_\_\_201\_г | | | На\_\_\_\_\_\_\_\_\_\_\_201\_г | | | | Норма  На\_\_\_\_\_ | Цена | Сумма | Норма  На\_\_\_\_\_\_ | Цена | Сумма | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |   Общая стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Наценка \_\_\_\_\_% \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Продажная стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Выход 1 порции \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_  Цена 1 порции \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ |



**Задания для самостоятельной работы**.

Уважаемые студенты, самостоятельную работу вы выполняете дома, для закрепления материала. Выполнение данного вида работ обязательно!

**Самостоятельная работа № 1.**

**Номер варианта работы следует брать по последней цифре вашего варианта!**

|  |  |  |
| --- | --- | --- |
| 1 | Определить продажную сумму молока, если закупили 200 литров по цене 37руб 45 коп. Наценка составляет 30%. | Определить процент наценки на мясо, если его закупили по цене 448руб 70 коп, а выставили на продажу по 728руб 00коп |
| 2 | Определить сколько составит продажная сумма, если закупили 12000 штук ананасов по цене 157 руб 00 коп., а наценка составляет 130% | Определить продажную цену яблок при уценке 7%, если их учетная цена составляет 50 руб 00 коп. |
| 3 | Определить процент уценки нестандартного картофеля, если его первоначальная цена была 27р 30к стала 19р30к. | Закупочная цена баклажан 49р50к. Определить продажную цену, если наценка предприятия составляет 80% |
| 4 | Определить процент наценки на яблоки, если закупили 200 кг по цене 17р40к. Реализовали все яблоки на сумму 6000р00к | Конфеты закупили по цене 250р40к. Определить продажную цену конфет, если наценка составляет 60%. |
| 5 | Предприятие закупило 450 кг мяса по цене 200р 00к. определить какую сумму выручит за все мясо предприятие, если наценка составляет 35%. | Определить наценку на творог, если его закупили по цене 170р60к, а реализовали по цене 235р60к. |
| 6 | Определить процент уценки нестандартных овощей, если первоначальная цена была 17р20к, а затем ее снизили до 10р45к. | Определить продажную цену на сметану, если ее закупили по цене 150р00к, наценка составляет 65%. |
| 7 | Определить процент наценки на колбасу, если ее закупили по цене 250р80к, а продавали по цене 310р65к | Определить продажную цену на зеленый горошек, если первоначальная цена составляла 65р30к, скидка на данный товар 30% |
| 8 | Определить продажную сумму за кефир, если закупили 20 пакетов кефира по цене 25р60к. Наценка составляет 60% | Определить размер уценки в рублях на шампиньоны, если цена 230р70к, а размер уценки 45%. |
| 9 | Определить продажную сумму за шоколад, если закуплено 1000 плиток шоколада по цене 31р70к, наценка составляет 150%. | Определить процент наценки на куру потрошенную, если закупочная цена была 80р00к, а продажная цена 120р50к |
| 0 | Определить новую цену на бананы, если продажная цена была 56р70к, а из-за потери товарного вида их уценили на 45%  . | Определить процент наценки на сыр « костромской», если его закупили по цене 290р65к, а реализовали по цене 420р20к. |
| дополнительный | Определить процент уценки на морковь, если цена была 25р85к, стала 19р30к | Определить продажную цену муки, если закупили по цене 29р10к, наценка 55% |

Мой вариант:

Мои ответы:



**Самостоятельная работа № 2.**

**Номер варианта работы следует брать по вашему варианту!**

В таблице 1 находятся данные для задания, в таблице 2 указаны цены на продукты.

Таблица 1.

|  |  |  |  |
| --- | --- | --- | --- |
| №  варианта | № раскладки | примечание | Размер наценки в % |
| 1 | 374/1 | Лук репчатый картофель сырой | 70 |
| 2 | 377/1 | Со сметаной | 142 |
| 3 | 380/1 | Со сметаной | 56 |
| 4 | 381/1 | Маргарин Со сметаной | 82 |
| 5 | 382/1 | С маслом сл. | 67 |
| 6 | 383/1 | Со сметаной | 45 |
| 7 | 387/1 | Со сметаной | 60 |
| 8 | 386/1 | С маслом сл. | 92 |
| 9 | 388/1 | Масло сливочное Со сметаной | 84 |
| 10 | 389/1 | С маслом сл. | 44 |
| 11 | 397/1 | Шампиньоны Со сметаной | 125 |
| 12 | 399/2 |  | 33 |
| 13 | 399/3 |  | 71 |
| 14 | 397/3 | Со сметаной | 38 |
| 15 | 402/1 | Со сметаной | 32 |
| 16 | 357/1 | Сухари, масло растительное Со сметаной | 80 |
| 17 | 357/2 | Сухари, масло растительное С маслом сл | 30 |
| 18 | 358/1 | С маслом сл. | 49 |
| 19 | 359/1 | Сухари Со сметаной | 47 |
| 20 | 359/2 | Сухари С маслом сл. | 51 |
| 21 | 359/3 | Сухари С маслом сл. | 95 |
| 22 | 361/1 | Сухари Со сметаной | 28 |
| 23 | 361/2 | Сухари С маслом сл. | 120 |
| 24 | 362/1 | Со сметаной | 90 |
| 25 | 362/2 | Со сметаной | 60 |
| 26 | 363/1 | Со сметаной | 87 |
| 27 | 363/2 | Со сметаной | 62 |
| 28 | 364/1 | Со сметаной | 59 |
| 29 | 364/2 | Со сметаной | 100 |
| 30 | 366/1 |  | 77 |
| доп | 342/1 | Капуста свеж. Кулинар.жир | 110 |



Таблица 2. Прейскурант цен

|  |  |
| --- | --- |
| Продукт | Цена |
| Картофель | 17-50 |
| Лук (любой) | 18-30 |
| Морковь,свекла,капуста | 25-00 |
| Чеснок | 100-80 |
| Кабачки | 60-90 |
| Баклажаны | 120-00 |
| Помидоры, перец слад. | 180-00 |
| Огурцы | 150-00 |
| Грибы (любые) | 130-00 |
| Масло слив. | 350-00 |
| Маргарин, жир кулин. | 80-50 |
| Сметана | 160-00 |
| Яйца (шт) | 5-50 |
| Мука | 31-20 |
| Сухари | 75-90 |
| Бульон, вода | 27-00 |
| Крупа манная, пшено, рис | 35-50 |
| Молоко | 41-30 |
| Творог | 200-00 |
| Сахар | 63-40 |
| Хлеб | 45-00 |
| Горошек зел.консерв. | 125-00 |
| Репа | 81-00 |
| Сыр | 450-00 |
| Тыква | 120-60 |
| Томатное пюре | 95-90 |
| Яблоки | 95-70 |
| Приправы, зелень | 500-00 |
| Сода, соль | 15-00 |
| Масло растительное | 95-00 |
| Уксус | 70-00 |
| Петрушка корень | 110-00 |
| Картофель | 17-50 |

Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | № | Наименование продукта | Ед. из. | На\_\_\_\_\_\_\_\_\_201\_г | | | На\_\_\_\_\_\_\_\_\_\_\_201\_г | | | | Норма  На\_\_\_\_\_ | Цена | Сумма | Норма  На\_\_\_\_\_\_ | Цена | Сумма | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |   Общая стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Наценка \_\_\_\_\_% \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Продажная стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Выход 1 порции \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_  Цена 1 порции \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ |

Калькуляционная карта №\_\_\_\_

На блюдо \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ № \_\_/\_\_1982г

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | № | Наименование продукта | Ед. из. | На\_\_\_\_\_\_\_\_\_201\_г | | | На\_\_\_\_\_\_\_\_\_\_\_201\_г | | | | Норма  На\_\_\_\_\_ | Цена | Сумма | Норма  На\_\_\_\_\_\_ | Цена | Сумма | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |   Общая стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Наценка \_\_\_\_\_% \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Продажная стоимость \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_  Выход 1 порции \_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_  Цена 1 порции \_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_ |

Мои результаты по теме:

**«Ценообразование и калькуляция в общественном питании»**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **№** | **Задание** | **Мой ответ** | **Ошибки в работе** | **Оценка** | **Примечание** |
| 1 | Задача1 |  |  |  |  |
| 2 | Задача 2 |  |  |  |  |
| 3 | Задача 3. |  |  |  |  |
| 4 | Прак.занятие задание 1. |  |  |  |  |
| 5 | Прак.занятие задание 2 |  |  |  |  |
| 6 | Практ.занятие задание 3 |  |  |  |  |
| 7 | Самост.работа № 1 |  |  |  |  |
| 8 | Самост.работа № 2 |  |  |  |  |
| 9 | Итоговая оценка за тему |  |  |  |  |

**Спасибо за работу!**

