

Job Analysis Report

CERTIFYING BOARD FOR DIETARY MANAGERS (CBDM)

CERTIFIED DIETARY MANAGER, CERTIFIED FOOD PROTECTION PROFESSIONAL (CDM®, CFPP®)

Executive Summary | July 2019



Conducted by PSI Services

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Overview

The purpose of the job analysis study was to identify the responsibilities of Dietary Managers as a first step in the continuing development of a job-related certification examination. The Certifying Board for Dietary Managers (CBDM®) requested the services of PSI services, LLC (PSI) to design and conduct a study which would provide the support necessary to develop specifications upon which a content valid Certified Dietary Manager CDM) Credentialing Exam could be built.

When completed, the job analysis process utilized in this study yields exam specifications that accurately reflect the scope of practice, allowing for the development of fair, accurate, and realistic assessments of candidates' readiness for certification. The job analysis is typically performed every five to seven years so that the content outline represents the current scope of practice. Because it serves as the primary basis for content validity evidence, as required by testing standards, the job analysis is a primary mechanism by which a certifying body or regulatory board can ensure the accuracy and defensibility of an exam. It serves as the foundation of the certification exam and is critical to the success of the entire exam development process.

This report describes the methodology and procedure used to conduct a job analysis and develop the exam specifications for the CDM Credentialing Exam.

The three major activities that comprise the job analysis process described in this report are as follows:

1. **Job Analysis Task Force Meeting** – A gathering of subject matter experts (SMEs) to discuss and develop a description of the scope of practice.
2. **Job Analysis Survey** – A large-scale survey of practitioners not involved with the SME panel to validate the task and knowledge statements developed by the task force.
3. **Development of Examination Specifications** – The development of Examination Specifications by the task force based on the results of the survey.

The job analysis process utilized in this study yields exam specifications that accurately reflect the scope of practice, allowing for the development of fair, accurate, and realistic assessments of candidates' readiness for certification. The resultant Examination Specifications document (Appendix A) indicates a 140-item examination with content distribution requirements at the competency area (content domain) level as well as topic (content subdomain) level.

1. Job Analysis Task Force Meeting

Several practitioners were assembled by CBDM to serve as subject matter experts (SMEs) as shown in Table 1. The individuals selected represent a wide variety of work-related characteristics such as years of experience, work setting, geographic location, and areas of specialty. This helps in developing a scope of practice that is reflective of the roles and responsibilities of the job role and is relatively free from bias.

Table 1. CBDM Job Analysis Task Force

Name	State
Michelle Currier (Cramm), SHRM-CP, CDM, CFPP	NH
Avedis Kermezian, CDM, CFPP	CA
Dannielle Kozlik, CDM, CFPP	SD
Robert McKeon, CDM, CFPP	MD
James R. Newman II, CDM, CFPP	OK
Kristi Salisbury, RD, CDM, CFPP	MN
Timothy Schoonmaker, MBA, CEC, CCA, CDM, CFPP	VA
Regina M. St. Clair, CDM, CFPP	GA

PSI conducted a job analysis task force meeting on January 17, 2019, with SMEs to discuss the scope of practice and develop a list of tasks that reflect the CDM®|CFPP® job role. PSI led the SMEs in refining task and knowledge statements, and organizing them into a domain and subdomain structure. The outgoing CDM® Credentialing Exam content outline was used as a resource when developing the knowledge and task lists. The CBDM job analysis task force collectively developed 227 task statements, under which the 227 task statements were categorized:

1. Nutrition
2. Foodservice
3. Personnel and Communications
4. Sanitation and Safety
5. Business Operations

2. Job Analysis Survey

PSI developed, administered, and monitored a survey to validate the tasks developed by the job analysis task force and to help determine content weighting. The survey collected respondents' ratings of the significance of each task statement. When considering the significance, respondents were asked to consider both the importance of the activity and the frequency in which the task may be performed. Below are the directions respondents were given for using the rating scales.

Significance:

Using the scale below, indicate your rating for each task by clicking on the circle that best describes your response. If you do not find the task applicable, select the "Not part of my practice" rating point. For those tasks that you could be called upon to do in your job, please consider both importance of the activity and the frequency in which you might need to perform the task when determining how significant each is to your practice.

- Not part of my practice
- Not very significant
- Significant
- Very significant
- Extremely significant

Please do not rate topics based on what you think other dietary managers do or should do. Rather, base your ratings only on your current practice as a dietary manager.

Between January 17 and February 17, 2019 a pilot survey was conducted with the job analysis task force and CBDM staff members to ensure that the survey was operating correctly.

The live survey was sent using online survey software to a list of 13,723 individuals that was obtained from CBDM. The number of individuals who completed the survey was 5,267 (38.38%). The survey was opened on February 18, 2019, and closed on March 29, 2019.

Following the close of the survey, the data were analyzed to identify any respondents who did not complete the survey or provided responses lacking any variance (i.e., "straight-lining" or providing the same response to every task or knowledge statement). Responses from 999 respondents were removed from the data set, yielding a usable number of 4,268 (31.10%) completed responses. The survey included demographic questions regarding professional characteristics relevant to the job role.

Table 2. Results of the Demographic Questions in the Job Analysis Survey.

1. Are you certified as a CDM® CFPP®?	Total Number	%
Yes	4,148	97.2%
No	114	2.7%

2. How many years have you been certified as a CDM®|CFPP®?

Mean = 12.15 | Standard Deviation = 9.35 | Minimum = 0 | Maximum = 45

3. For how many years have you been a dietary manager?

Mean = 14.97 | Standard Deviation = 10.41 | Minimum = 0 | Maximum = 50

4. Which of the following BEST describes the type of facility in which you are currently employed?	Total Number	%
Assisted living facility/independent retirement community	356	8.3%
Consultant/Business and Industry	85	2.0%
Continuing Care Retirement Community (CCRC)	328	7.7%
Correctional facility	38	0.9%
Day Care facility	21	0.5%
Hospital	828	19.4%
Long-term care facility (affiliated with a hospital)	312	7.3%
Long-term care facility (freestanding)	1763	41.3%
Military facility	14	0.3%
Not currently employed in the foodservice industry	127	3.0%
Restaurant/catering	51	1.2%
School	174	4.1%
Transitional care/Rehabilitation	156	3.7%

5. Which of the following best describes your title or role?	Total Number	%
Director	1848	43.3%
Assistant/Associate Director	187	4.4%
Manager	1348	31.6%
Coordinator	89	2.1%
Supervisor	437	10.2%
Chef	80	1.9%
Cook	74	1.7%
Consultant	112	2.6%
Clerk (e.g., aide, administrative associate)	62	1.5%

6. At your present job, how many employees are you responsible for managing overall?

Mean = 22.65 | Standard Deviation = 33.79 | Minimum = 0 | Maximum = 500

7. Which of the following best describes your highest level of education?	Total Number	%
High school	1973	46.2%
Associate's degree	1310	30.7%
Bachelor's degree	784	18.4%
Graduate degree (M.A., M.S., M.B.A., PhD.)	187	4.4%

8. Which of the following pathways qualifies you for the CDM® CFPP®? exam?	Total Number	%
ANFP approved Foodservice Managers Training Program (Dietary Manager Training)	3000	70.3%
2 to 4 (or more) year degree in a related field (nutrition, culinary, hotel-restaurant)	748	17.5%
90 hour foodservice managers training program	325	7.6%
Military foodservice manager training program	30	0.7%
2 or 4 (or more) year degree in an unrelated field plus five years of foodservice management experience	126	3.0%
N/A (not certified)	25	0.6%

9. Do you work part time or full time?	Total Number	%
Part time	176	4.1%
Full time	4048	94.8%

10. Which of these licenses/certificates do you hold? Please select all that apply.	Total Number	%
Allergen awareness	365	8.6%
Certified Chef (e.g., ACF)	221	5.2%
CNA	177	4.2%
Food safety (e.g., ServSafe, state approved program, HACCP)	3784	88.9%
Healthcare Administrator (e.g., NHA)	54	1.3%
LPN	17	0.4%
NDTR	69	1.6%
RAC-CT	2	0.1%
RDN	35	0.8%
RN	3	0.1%

11. In which state/territory/are you employed?	Total Number	%
Alabama (AL)	68	1.6%
Alaska (AK)	10	0.2%
Arizona (AZ)	38	0.9%
Arkansas (AR)	104	2.4%
California (CA)	232	5.4%
Colorado (CO)	31	0.7%
Connecticut (CT)	25	0.6%
Delaware (DE)	11	0.3%
District of Columbia (DC)	1	0.0%

11. In which state/territory/are you employed?	Total Number	%
Florida (FL)	300	7.0%
Georgia (GA)	67	1.6%
Guam (GU)	1	0.0%
Hawaii (HI)	19	0.4%
Idaho (ID)	41	1.0%
Illinois (IL)	139	3.3%
Indiana (IN)	161	3.8%
Iowa (IA)	138	3.2%
Kansas (KS)	141	3.3%
Kentucky (KY)	66	1.5%
Louisiana (LA)	42	1.0%
Maine (ME)	25	0.6%
Maryland (MD)	95	2.2%
Massachusetts (MA)	21	0.5%
Michigan (MI)	157	3.7%
Minnesota (MN)	149	3.5%
Mississippi (MS)	50	1.2%
Missouri (MO)	143	3.4%
Montana (MT)	16	0.4%
Nebraska (NE)	72	1.7%
Nevada (NV)	10	0.2%
New Hampshire (NH)	14	0.3%
New Jersey (NJ)	69	1.6%
New Mexico (NM)	17	0.4%
New York (NY)	89	2.1%
North Carolina (NC)	145	3.4%
North Dakota (ND)	39	0.9%
Ohio (OH)	162	3.8%
Oklahoma (OK)	81	1.9%
Oregon (OR)	46	1.1%
Palau (PW)	1	0.0%
Pennsylvania (PA)	261	6.1%
Rhode Island (RI)	4	0.1%
South Carolina (SC)	81	1.9%
South Dakota (SD)	69	1.6%
Tennessee (TN)	119	2.8%
Texas (TX)	169	4.0%

11. In which state/territory/are you employed?	Total Number	%
Utah (UT)	15	0.4%
Vermont (VT)	10	0.2%
Virginia (VA)	87	2.0%
Washington (WA)	54	1.3%
West Virginia (WV)	47	1.1%
Wisconsin (WI)	121	2.8%
Wyoming (WY)	23	0.5%

12. Which of the following best describes the location of your facility?	Total Number	%
Urban	989	23.2%
Suburban (mixed rural/urban)	1696	39.7%
Rural	1547	36.2%

13. What is your age? (in years)

Mean = 50.87 | Standard Deviation = 10.65 | Minimum = 21 | Maximum = 79

3. Development of Examination Specifications

The Job Analysis Task Force met on May 7 and May 14, 2019, to review the results of the survey, finalize the tasks that would comprise the next exam content outline, and finalize the content weighting for the examination.

The task force reviewed the demographic results and confirmed that the results matched expectations and impressions of the practitioner population, suggesting that the respondent sample is reflective of those currently working as Certified Dietary Manager, Certified Food Protection Professionals.

All but five of the task statements were retained by the task force. Additionally, three statements were consolidated into one statement. No other changes were made to the list.

The task force then reviewed the draft content weighting, discussing any adjustments necessary to align the number of items per content area for adequate content coverage on the assessment. The draft content weighting was asking participants of the job analysis survey what percent of the exam they would allocate to each of the five content areas. Job analysis task force participants also provided these ratings, and after discussion final weights were agreed upon. See Table 3 for a summary of the overall content distributions by content area. See Appendix A for resultant Examination Specifications document.

Table 3. Overall content weighting distributions.

Content Area	Number of Items
1. Nutrition	28
2. Foodservice	29
3. Personnel and Communications	27
4. Sanitation and Safety	34
5. Business Operations	22
Grand Total	140

Appendix A

Final Examination Specifications

Examination Content Outline

Domain 1. Nutrition	20%
A. Gather Nutrition Data	
1. Document nutrition information in medical records	
a. chart in medical records	
b. enter data using a computer (e.g., Electronic Medical Record)	
c. use nutrition information	
2. Interview for nutrition related information	
a. ask appropriate nutrition questions of clients (e.g., allergies, preferences)	
b. gather client information from relevant sources (e.g., caregivers, interdisciplinary teams)	
c. recognize nonverbal responses and communication cues	
d. record information gathered	
e. use ethical and confidentiality principles and practices	
f. identify food customs and preferences (e.g., race, culture, religion, age)	
3. Obtain routine nutrition screening data	
a. use established guidelines to distinguish between routine and at risk clients	
b. gather client data from relevant sources (e.g. medical record, referrals, interviews)	
c. complete client forms (e.g., MDS)	
d. comply with federal regulations related to evaluating client status and care	
e. calculate nutrient intake	
f. document relevant nutrition related information (e.g., laboratory values, BMI)	
4. Identify nutrition problems and client rights	
a. verify information to ensure accuracy	
b. review documentation for nutrition care follow up	
c. honor client rights (e.g., HIPAA)	
B. Apply Nutrition Data	
1. Modify diet plans	
a. develop menus	
b. implement nutrition plan into meals/foods to be served	
c. respect client needs and food habits	
d. use nutrition analysis data to modify menus for:	
(1) calories, carbohydrates, proteins, fats, and minerals	
(2) fiber content, texture, or feeding needs	
(3) medical or other personal condition (including allergies)	
(4) racial, cultural, age, and religious differences	
2. Implement the written diet orders	
a. recognize medical and nutrition terminology	
b. provide nutrition that reflects the written diet order	
c. include client input on diet prescribed by the provider	
d. recognize appropriateness of diet order for diagnosis	
e. explain importance of adhering to written diet orders	

3. Apply standard nutrition care
 - a. review client's nutritional needs using evidence based guidelines
 - b. assess nutrition content of foods
 - c. identify sources to consult to assist in implementing nutrition care plans (e.g., IDT)
4. Review effectiveness of the nutrition care plan
5. Manage special nourishments and supplemental feedings according to the written diet order
 - a. identify clients who need nourishments or supplemental feeding
 - b. identify appropriate supplemental products
 - c. monitor the delivery of nourishments and supplements
 - d. audit the acceptance of nourishments or supplements

C. Provide Nutrition Education

1. Assist clients with food selection based on written diet order
 - a. review dietary requirements of client
 - b. determine client's knowledge and needs
 - c. suggest acceptable food substitutes based on client preferences
 - d. verify substitutes in terms of availability and facility practices
2. Use nutrition education materials
 - a. develop a plan for nutrition education
 - b. select educational materials and resources
 - c. use resource materials and equipment in teaching

Domain 2. Foodservice

21%

A. Ensure Effectiveness of Standardized Recipes

1. Identify elements of a standardized recipe (e.g., yield, ingredients)
2. Compute portions using food charts/references
3. Develop cooking procedures, including HACCP guidelines
4. Calculate cost and nutrition content of standardized recipes
5. Evaluate client acceptance of new recipes

B. Specify Standards and Procedures for Preparing Food

1. Develop food quality control standards, (e.g., appearance, temperature, acceptance)
2. Implement procedures to monitor food production
3. Develop procedures for monitoring food waste

C. Supervise the Production and Distribution of Food

1. Define procedures for type of food service
2. Monitor adherence to delivery schedules and procedures
3. Keep records for monitoring and accountability
4. Calculate efficiency (time, cost) of foodservice system
5. Define schedules for foodservice production
6. Define production needs for special event food preparation
7. Forecast menus, recipes, diet census, preparation/production sheets, tally sheets, and retail needs

D. Monitor Meal Service	
<ol style="list-style-type: none"> 1. Verify <ol style="list-style-type: none"> a. diet accuracy b. portion size (quantity) c. temperature d. texture e. presentation (color, shape) f. quality 2. Assure compliance of meals served as posted 	
E. Implement Continuous Quality Improvement Procedures for Foodservice Department (e.g., QAPI)	
<ol style="list-style-type: none"> 1. Define objectives and standards for foodservice 2. Monitor quality indicators 3. Implement necessary procedural changes 4. Interpret data for reports 5. Implement auditing tool to determine the effectiveness of quality indicators (e.g., food acceptance survey, plate waste study) 6. Analyze data to make recommendations 	
F. Modify Standardized Menus	
<ol style="list-style-type: none"> 1. Use nutritional resources (e.g., tables, charts, diet manuals) 2. Use standard servings and recipes 3. Adhere to regulatory requirements regarding diet needs 4. Develop menu to consider cultural preferences 	
Domain 3. Personnel and Communications	19%
A. Define Personnel Needs and Job Functions	
<ol style="list-style-type: none"> 1. Conduct personnel needs analysis 2. Conduct task analysis 3. Write job descriptions 4. Write job specifications 5. Assist with development of advertising for positions 6. Update departmental organizational chart 	
B. Interview, Select, and Orient Employees	
<ol style="list-style-type: none"> 1. Comply with fair employment laws and practices 2. Develop interview procedures for department 3. Describe department procedures and policies to applicants 4. Decide on applicants and record data in file 5. Document selection procedures and policies 6. Orient new employees to facility procedures 7. Provide initial job specific training for new employees 8. Verify completion of training and orientation 	

C. Provide Ongoing Education

1. Provide follow up after orientation
2. Provide in-service training
 - a. privacy guidelines (e.g., HIPAA, FERPA)
 - b. personal hygiene
 - c. infection control
 - d. hospitality and customer service
 - e. physical and occupational safety
 - f. professional and ethical expectations
 - g. nutrition issues
 - h. crisis management
 - i. other contemporary issues
 - j. safety and sanitation (e.g., allergy)
3. Verify completion of training

D. Develop and Maintain Employee Time Schedules and Assignments

1. Identify overall staffing needs (e.g., calculate full time equivalents)
2. Identify daily tasks
3. Determine capabilities and preferences of employees available
4. Prepare a time schedule
5. Maintain time schedule chart/records
6. Track absence/tardy records in personnel files
7. Develop a work assignment chart
8. Coordinate work assignments

E. Manage Goals and Priorities for Department

1. Develop short term and long term goals for the department
2. Participate in developing policies and procedures (e.g., hygiene standards for personnel according to the FDA Food Code)
3. Identify expectations to establish priorities
4. Compare department goals against resources available (e.g., contingency planning)

F. Manage Department Personnel

1. Maintain personnel records
2. Identify personnel management laws and practices (e.g., union contracts, FMLA, USERRA)
3. Identify promotion and termination criteria
4. Compile documentation for promotion and termination
5. Conduct performance evaluations
6. Recommend salary and wage adjustments
7. Follow disciplinary procedures to correct a problem (e.g., coaching, performance improvement plan)
8. Ensure employees' compliance with procedures (e.g., safe food preparation practices)

G. Manage Professional Interactions

1. Participate in regulatory agency surveys
 - a. identify regulatory standards
 - b. develop an appropriate plan of correction
 - c. demonstrate professional interaction with surveyors
 - d. use regulatory agencies as professional resources
2. Participate in meetings outside the department
 - a. communicate department goals and policies
 - b. identify methods of communicating with other departments
 - c. suggest cooperative ways to solve problems
 - d. participate in state/national professional meetings
3. Communicate client information to other health professionals
 - a. identify what client information needs to be communicated
 - b. identify the need for client referrals
 - c. implement consultant recommendations as appropriate
 - d. honor client rights and confidentiality
4. Participate in client care conferences
 - a. prepare for a client care conference
 - b. participate in a conference to identify client care concerns
 - c. work with the interdisciplinary team to develop solutions
 - d. implement goals and approaches with appropriate follow up
5. Manage department meetings
 - a. post meeting notices and agendas
 - b. plan meeting facilities
 - c. meet with key personnel to develop meeting plans
 - d. conduct meetings (e.g., resolving conflicts, keeping time)
 - e. plan follow up actions resulting from meeting (e.g., minutes)
 - f. conduct a staff complaint/grievance session
6. Adhere to professional code of conduct/ethics

H. Implement Departmental Changes

1. Identify existing problems and needs
2. Prepare justification for changes
3. Implement the plan of action
4. Evaluate the effectiveness of the changes

Domain 4. Sanitation and Safety

24%

A. Manage Personnel to Ensure Compliance with Safety and Sanitation Regulations

1. Identify federal safety laws/regulations/guidelines
2. Write cleaning procedures for utensils, equipment, and work areas
3. Evaluate equipment in terms of maintenance needs and costs
4. Inspect all areas of department for sanitary conditions
5. Educate employees in safety and sanitation (e.g., master cleaning schedule)
6. Interpret OSHA regulations/guidelines (e.g., SDS, HAZCOM)
7. Enforce employees' compliance with safety and sanitation regulations

B. Manage Purchasing, Receiving, Storage, and Distribution of Food and Supplies Following Established Sanitation and Quality Standard

1. Identify appropriate grades and inspections for food
2. Procure food and water from approved sources
3. Verify the quality and quantity of food supplies and equipment received
4. Check supplier invoices against facility purchase order
5. Recognize the hazards associated with types of food packaging
6. Recognize the signs of contamination upon receipt and in storage
7. Process rejections for unacceptable products
8. Label, date, and monitor food to ensure rotation (FIFO)
9. Prevent environmental contamination of food
10. Maintain security procedures

C. Protect Food in all Phases of Preparation Using HACCP Guidelines

1. Identify potentially hazardous foods and foodborne pathogens and their control
2. Recognize the causes, symptoms, and types of foodborne illnesses including biological, chemical, and physical types
3. Monitor time and temperature to limit growth of or destroy microorganisms
4. Prevent cross contamination of food
5. Identify appropriate techniques for temperature retention
6. Ensure the safe cooling of food
7. Establish critical limits
8. Establish the corrective action to be taken when critical limits are exceeded
9. Establish procedures to identify and monitor critical control points (CCP)
10. Establish effective recordkeeping systems that document HACCP
11. Prepare emergency/disaster procedures necessary to assure a safe food supply
12. Develop a crisis management plan to address an outbreak of foodborne illness

D. Manage Physical Facilities to Ensure Compliance with Safety and Sanitation Guidelines

1. Identify federal safety laws/regulations
2. Conduct routine maintenance inspection of equipment:
 - a. Identify equipment maintenance requirements from manufacturer's manuals
 - b. Correct equipment malfunctions and potential problems
 - c. Monitor preventive maintenance schedule and contracts
3. Organize work flow and use of equipment
 - a. analyze tasks to determine overlapping effort or equipment use
 - b. plan proper placement and use of equipment
 - c. simplify work procedures and steps
 - d. monitor work flow; identify and correct problems
 - e. assure adequate hand washing sinks, lavatory facilities, and supplies
4. identify appropriate environmental controls for water supply, waste disposal, and ventilation
5. follow an integrated pest management (IPM) system
6. prepare a safety inspection checklist
7. write an inspection report on hazards
8. assure cleaning and sanitation of equipment, utensils, chemicals, and space

Domain 5. Business Operations

16%

A. Manage a Budget

1. Determine facility needs
2. Compute cost of menus (e.g., supplements)
3. Conduct a product price comparison study
4. Calculate daily cost PPD (e.g., food, labor, supplies)
5. Calculate minutes per meal
6. Calculate meals per labor hour
7. Compare actual costs to budget costs
8. Monitor expenses
9. Prepare an estimate of personnel costs for a foodservice department (e.g., salary scales and merit raises, benchmarking)

B. Prepare Specifications for Capital Purchases

1. Review capital equipment needs and requirements
2. Evaluate existing capital equipment condition and life expectancy
3. Evaluate options for replacement of capital equipment
4. Write budget justification for new capital equipment
5. Recommend specifications for new capital equipment

C. Plan and Budget for Improvements in the Department Design and Layout

1. Maintain records of suggestions and complaints received
2. Conduct department improvement discussion session with staff
3. Communicate improvement recommendations
4. Evaluate work flow, essential equipment relative to new department designs or construction
5. Research concepts/products related to department facility design
6. Prepare proposals, specifications for new construction or renovation in layout/design changes

D. Assist in the Purchasing Process

1. Identify purchasing policies and procedures of department (e.g., returns, recalls)
2. Review vendor product/selection (e.g., group purchasing organizations)
3. Establish purchasing specifications
4. Use the ordering and bidding process
5. Evaluate facility needs, budget restrictions, and products available
6. Evaluate product information
7. Be familiar with computer applications
8. Check inventory to identify purchase needs
9. Complete purchase order requisition forms
10. Maintain inventory records
11. Recognize inventory management practices (e.g., FIFO, par stock, physical, perpetual)

E. Manage Revenue Generating Services

1. Supervise cash activities and reports
2. Calculate cost to set prices for retail/catering
3. Plan foodservice and menus for retail/catering
4. Estimate price per unit serving for retail/catering
5. Use cost control techniques to balance revenue budget
6. Research, analyze, and/or promote revenue generating opportunities

F. Implement Cost Effective Procedures

1. Recommend cost saving purchasing practices
2. Recommend cost saving department practices
3. Implement cost effective inventory control practices
4. Report variance of actual costs vs. budget