

Food and Beverage

Stock accounting in F&B

Two kinds of stock occur in F&B:

- Raw materials used to make an F&B item, listed in that item's recipe.
- Merchandise, which is purchased and sold directly, relieved without a recipe, and subject to all the retail rules.

The stock type of an individual item — and with it the account its stock is kept on — can be set on the item and/or on the department. Depending on whether the emphasis is on setting the stock type for most items at once on a single department or item by item, F&B departments can be organised in several ways:

- Sales (invoice issuing) is done in a department of its own. Merchandise stock is always held in this department.
- Raw material stock can be held in that same sales department, or in one or more departments of its own — food stock in one and beverage stock in another, for example a kitchen and a bar.
- If order printers are used at production points (kitchen, bar and so on), every production point needs a department of its own, which may be any of the departments above.

An example of a more complex F&B organisation:

Department	Point of sale	Production point	Food store	Beverage store	Merchandise store
Restaurant	Yes	No	No	No	Yes
Kitchen	No	Yes	Yes	No	No
Bar	No	Yes	No	Yes	Yes
Patisserie	Yes	No	Yes	No	Yes

In the table above, recipes have to be entered separately for every point of sale — Restaurant and Patisserie.

How the stocks account is determined

The **{Stock type}** and **{Stocks account}** data set the account by the hierarchy of the places they are entered in:

1. On the item stock record. Here **{Stock type}** and **{Stocks account}** can only be entered or corrected while the item has no stock.
2. On [Items](#).
3. On the [basic](#) tab of the department.



- The F&B module supports selling merchandise (retail) and F&B on the same invoice, and takes care of the retail postings. Merchandise needs no recipe — confirming the daily turnover relieves such items directly.



- Opening a separate department for each stock type and setting the stocks account on the departments removes the need to set the stocks account on the item: the account then follows the department the goods enter or leave.
- A single-department setup requires careful setting of the stock type and account, but simplifies entering goods receipts, recipes, stocktakes and the like.
- The stocks account also depends on whether the item is packaging, an own product or goods.

Recommendations

- Items that are raw materials and are never sold directly on an invoice should have their **{Sellable}** checkbox cleared. That stops them being offered for entry on an invoice.
- Items whose stock type is *Merchandise* can be used in F&B recipes. When relieved, the retail entry is reversed correctly. Such items need **{Stock type} = Merchandise** and the **{Sellable}** checkbox ticked.

Examples from practice

An outlet that offers food and/or beverages and **no merchandise**:

- A single sales department that is at the same time the raw materials store.
 - The department is **not** marked as *Retail*.
 - The department is given **{Stock type} = Raw materials** and an account of choice.
 - All raw materials are kept on the single account set on the department.
- **{Stock type}** is **not** set on the items.
- Such an outlet can have only one order printer.

An outlet that offers food and/or beverages **and merchandise**:

- A sales department that is at the same time the merchandise store.
 - The department is marked as *Retail*.
 - The department is given **{Stock type} = Merchandise**.
- One or more departments as raw material stores, depending on whether food and beverage stock is to be separated in the accounts, or separated further still.
 - Those departments are given **{Stock type} = Raw materials** and an account of choice.
- **{Stock type}** is **not** set on the items.

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