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Top Skills

Forecasting
Budgets
Restaurants

Certifications

ServSafe Alcohol
Notary Public
Certified Tourism Ambassador (CTA)
Certified Food & Beverage Executive (CFBE)
Certified Bourbon Steward

Honors-Awards

2016 Most Influential Faculty
Member Nominee
Army Commendation Medal
National Defense Service Medal
Army Commendation Medal
Army Commendation Medal

Publications

The Culinary Pocket Resource
of Yields, Weights, Densities &
Measures, 2nd Edition

[FB&L] Food, Beverage, & Labor
Cost Control Quarterly | Vol. 1 No.
1 Fall 2018

Vet Cost Control Systems

Part 2 of 2: The Challenge of Recipe
Costing for Today's Entrepreneurial
Chef

Mark Kelnhofer, CFBE, CTA, MBA

President & CEO, Return On Ingredients, Hospitality Educator,
International Speaker, & Author
Westerville, Ohio

Summary

- Over 20 years of management/cost accounting background including the unique combination of manufacturing experience and the restaurant industry
 - International speaker on the topics of recipe costing, menu engineering, just-in-time (JIT) practices and performance benchmarking servicing over 100 events, trade shows, organizations and educational institutions.
 - The author of two books including "Return On Ingredients: Controlling Food & Beverage Costs To Improve Efficiency & Profit" and "The Culinary Pocket Resource of Yields, Weights, Densities & Measures".
 - Effective in implementing costs control systems to reduce costs and improve efficiency and profitability.
 - Hospitality educator for various colleges and universities' hospitality management programs.
- Specialties: Restaurant cost management, cost managerial accounting.

Experience

Return On Ingredients® LLC

President & CEO

January 2009 - Present (11 years 4 months)

Westerville, Ohio

- Conducts operational audits to determine inefficiencies and opportunities to reduce costs.
- Provides consulting services in the areas of accurate recipe costing, menu engineering, theoretical benchmarks, and just-in-time practices
- Software currently in development to assist restaurants to operate more efficiently, reduce costs and plan for greater profitability

"Increase Profits Through Accurate Recipe Costs"

- Client list includes Bravo Brio Restaurant Group, Bob Evans Farms, Eddie V's, Pistacia Vera, Gordon's Gourmet, Luce, Creme de la Crepe, The Mendel Center, Cooper's Hawk Winery and Restaurants, Macelleria, Louie's Wine Dive, Latitude Global, Pate Dawson Company, and Midwest Culinary Institute.
- Tech Columbus 2011 & 2012 Innovations Awards Semi-Finalist for Outstanding Business Start Up (< 250 employees)
- International speaker on "The Importance of Accurate Recipe Costs and Menu Engineering" and "Just-In-Time Production and Ordering Advantages":

Restaurant Institute

President & CEO

December 2012 - Present (7 years 5 months)

Westerville, Ohio

- Host of the Regional Food & Beverage Cost Management Summits conducted in numerous cities across the nation.
- Established a speakers bureau for restaurant and foodservice related professionals.
- Publisher of multiple books for authors/professionals related to the restaurant and foodservice operations and hospitality management.
- Developer of an app utilized by culinarians to assist in the accuracy of recipe costing.

Georgetown University

Adjunct Lecturer

August 2018 - Present (1 year 9 months)

Washington D.C. Metro Area

- Adjunct lecturer for the School for Continuing Studies (SCS) Master's Degree in Global Hospitality Leadership (GHL) program instructing Food, Beverage, & Labor Cost Controls.

The Ohio State University

Lecturer

January 2016 - Present (4 years 4 months)

Columbus, Ohio Area

- Lecturer for the College of Education and Human Ecology, Department of Consumer Sciences.
- Lecturer for CSHSPMG-2810 Hotel Practicum, CSHSPMG-2990 Professional Development, CSHSPMG-3191 Advanced Internship, CSHSPMG-3700 Controlling Food, Beverage and Labor Costs, and CSHSPMG-3730 Food Service Management Practicum for their Hospitality Management program.

- Faculty Mentor for the Second year Transformational Experience Program (STEP) step.osu.edu.

Ohio Dominican University

Adjunct Faculty

November 2007 - Present (12 years 6 months)

Columbus, Ohio

- Teaching/Instructing undergraduate accounting courses in the accelerated AC&E program and traditional courses.
- ACT 205 Survey of Accounting; ACT 210 Financial Accounting for Decision Making; ACT 220 Managerial Accounting for Decision Making; MBA-630 Accounting for Managers

Hocking College

Adjunct Faculty

August 2015 - May 2018 (2 years 10 months)

Nelsonville, Ohio

- Adjunct faculty member for the McClenaghan School of Hospitality
- Instructing HOCR-1118 Hospitality Computer Systems, HOCR-1233 Food and Beverage Controls, HOCR-1234 Bar and Beverage Management, HOCR-1235 Food and Beverage Services, HOCR-2115 Ethics and Security Management, HOCR-2243 Hospitality Law, HOCR-2275 Resort Management

Ohio University

Adjunct Faculty

August 2014 - December 2016 (2 years 5 months)

Athens, Ohio

- Adjunct faculty member for the Patton College College of Education for their Restaurant, Hotel, & Tourism (RHT) program.
- Adjunct faculty instructing RHT 4420 Accounting for Hospitality Operations and RHT 1200 Food & Culture.

Ursuline College

Adjunct Faculty

July 2011 - December 2011 (6 months)

Pepper Pike, Ohio

Adjunct faculty instructing MBA 551 Sources and Uses of Financial Resources, MBA 561 Financial Accounting, MBA 651 Strategy and Policy and MBA 667 New Venture Creation.

Cincinnati State

Adjunct Faculty

April 2011 - November 2011 (8 months)

Cincinnati, Ohio

- Adjunct faculty instructing HRM 3633 Food, Beverage and Labor Cost Controls II for the Midwest Culinary Institute.

Bravo Brio Restaurant Group

Cost Accounting Manager

March 2002 - December 2010 (8 years 10 months)

Columbus, Ohio

- Established a manufacturing-like cost accounting system in the restaurant industry, including a production system.
- Once system was implemented, assisted in reducing food and beverage costs five consecutive years (2006-2010) resulting \$4+ millions in savings.
- Responsible for controlling over \$200+ million in annualized food and labor costs.
- Established a theoretical cost report for lunch/dinner sales mixes and analyzed variances in food costs.
- Created a new menu engineering process that involved dog/star reports and analyzing the menu items contribution margins during lunch and dinner.
- Support purchasing initiatives with analyzing volumes, costs and savings in regard to establishing national purchasing contracts.

Tech International

Financial/Cost Analyst

August 2000 - March 2002 (1 year 8 months)

Johnstown, Ohio

- Established a standard cost system at the Johnstown, Ohio facility to be duplicated at other facilities across the world, including China, Northern Ireland, India and Hungary.
- Establish formalized methods of calculating labor and overhead (variable and fixed) rates.
- A member of four ERP Implementation Teams to include Purchasing, Bill of Materials/Routings, Inventory Accuracy and Forecasting modules.
- Expanded the Chart of Accounts from one basic income statement to departmentalize statements for direct, indirect and S, G and A areas. In 2002, a formalized budgeting process was established.

- For the first time in the company's 70-year history, departmental variance analysis reports were published and used as a management tool (material usage, PPV, labor, overhead and budget variances).

Holophane Corporation

Financial/Cost Analyst

October 1997 - August 2000 (2 years 11 months)

Newark, Ohio

- Maintained standard costs for glass, plastics and assembly departments.
- Conducted monthly variance analysis of labor, overhead and materials by department.
- Published monthly documents to include production reports, inventory valuation and turns, and variance analysis.
- Managed annual cost rolls and devise overhead rates for the Newark facility and three satellite plants.
- Managed corrective action teams (CAT) for Returns Processing and Reschedules Management.

G.I. Plastek

Cost Accountant

February 1996 - October 1997 (1 year 9 months)

Marysville, Ohio

- Maintained standard costs, item masters, work centers and routings for three plastic injection molding plants.
- Conducted monthly analysis of gross margins, sales, scrap, substitute material, inventory, variances, standard costs, finished goods and overall budget performance.
- Involved in the long term planning and implementation of a company-wide system conversion.
- Coordinated with plant managers to establish plant and departmental fiscal budgets.
- Published monthly documents to include inventory roll forward, variance analysis, sales/gross margin analysis, sales mix and the corporate highlight report.
- Determine variable and fixed factory overhead rates by work center annually.

The Flixible Corporation

Cost Accountant

October 1995 - February 1996 (5 months)

Delaware, Ohio

- Prepare weekly and monthly labor analysis reports and plant efficiency reports.
- Publish weekly inventory reports to include work in process, shipped and reworked bus units.
- PPV analysis of accounts payables to determine valid and invalid variances.
- Determine cost of one bus unit to include external and internal labor, overhead, set-up and materials.

The Brewer Company

Accountant

August 1994 - October 1995 (1 year 3 months)

Columbus, Ohio

- Responsible for quarterly/annual recapitulation reports for raw materials, packing, resale items and labor.
- Responsible for inventory receiving, reporting and reconciliation utilizing the IBM AS400 system.
- Maintaining and monitoring national consignment program with retail distribution centers.
- Responsible for efficient processing and control of accounts payable, payroll and purchase order procedures.

Accountants On Call

Temporary Accountant

April 1994 - August 1994 (5 months)

Columbus, Ohio

- Worked various accounting positions in insurance, banking and manufacturing industries.
- Primary responsibilities include data entry, accounts payable and month end analysis of accounts

Credit Bureau of Columbus

Account Representative

April 1991 - April 1993 (2 years 1 month)

Columbus, Ohio

- Conducted collection activities on third party consumer and commercial credit accounts.

Limited Credit Services

Account Representative

February 1989 - June 1991 (2 years 5 months)

Columbus, Ohio

Conducted collection activity on internal delinquent consumer credit accounts.

Education

Ohio Dominican University

MBA · (2004 - 2005)

Ohio Dominican University

BA, Accounting & Business Administration · (1988 - 1993)

Lehman High School

· (1980 - 1984)