


ASIGNATURA DE COSTOS Y PRESUPUESTOS BIS

1. Knowledge and Skills	To coordinate the operation of the food and beverage area through the planning, execution and evaluation of the elaboration of gastronomic products, considering the procedures, standards and regulations, to contribute to the profitability of the organization and to strengthen the gastronomic industry and culture.
2. Term	Third
3. Theoretical hours	20
4. Hours of practices	40
5. Total Hours	60
6. Total hours per Week	4
7. Learning Goal	Students will formulate budgets through the cost of gastronomic services to contribute to the optimization of resources.

Learning Units	Hours		
	Theoretical	Practical	Total
I. Introduction to the costs in gastronomic services	10	30	40
II. Budgets in gastronomic services.	10	10	20
Total	20	40	60


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LEARNING UNITS

1. Learning Units	I. Introduction to the costs in gastronomic services
2. Theoretical hours	10
3. Practice hours	30
4. Total Hours	40
5. Learning unit objective	Students will determine the cost of food and drinks, for the conformation of menus.

Topics	Knowledge	Skills	Values
Basic concepts food and beverage costs	<p>To identify the concepts of cost, purchases, expenses, and yields.</p> <p>To describe the importance of costs in the gastronomic area</p> <p>To identify the types of costs: direct and indirect</p>		<p>Honesty</p> <p>Commitment</p> <p>Respect</p> <p>Anlytic</p>
Cost factors	<p>To recognize the factors that affect cost: waste, waste, surplus, raw material yields and indirect costs.</p> <p>To explain the relationship of costs and the factors that affect the operation of food and beverage establishments.</p>	To determine the factors involved in the costs of food and beverage services.	<p>Responsibility</p> <p>Neatness</p> <p>Honesty</p> <p>Proactivity</p> <p>Creativity</p> <p>Self-control</p> <p>Commitment</p> <p>Respect</p> <p>Analytical</p> <p>Systematic</p>

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Topics	Knowledge	Skills	Values
Determination of costs.	To explain the calculation of costs such as: acquisition, receipt, internal control of inputs and performance tables. To explain the calculation of costs such as: acquisition, receipt, internal control of inputs and performance tables.	To determine the costs of supplies in food and beverage services.	Responsibility Neatness Honesty Proactivity Creativity Self-control Commitment Respect Analytical Systematic
Cost of recipes	To recognize the use of performance tables. To identify the concept and components of the standard recipe: - Ingredients - Procedures attached to regulations - Cooking methods - Costs, portions and yields To identify the concept of technical sheet.	To calculate the costs of standard recipes. To propose food and beverage sales prices	Responsibility Neatness Honesty Proactivity Creativity Self-control Commitment Respect Analytical Systematic
Control of supplies costs	To identify the concept of average price. To recognize the importance of First Entries and First Exits (P.E.P.S.) and Last Entries and First Exits (U.E.P.S.). To distinguish the importance of rotation systems as factors that influence the cost of food and beverages.	To update recipe costs in food and beverage services.	Responsibility Neatness Honesty Proactivity Creativity Self-control Commitment Respect Analytical Systematic

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TEACHING LEARNING PROCESS

Learning result	Learning sequence	Evaluation tools and instruments
<p>From a compilation of food and beverage recipes, students will integrate a portfolio of evidence that contains</p> <ul style="list-style-type: none"> - Supplies price lists - Indirect cost table - Comparative table of cost of recipes and sub-recipes in a minimum period of fifteen days 	<ol style="list-style-type: none"> 1. To identify the concepts of sales, cost, expense, purchases and returns. 2. To identify the elements that make up the cost 3. To understand the cost calculation procedure. 	<p>Checklists. Practical exercise.</p>

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TEACHING LEARNING PROCESS

Methods and teaching techniques	Media and teaching materials
Case analysis Problem solving Investigation	Audiovisual material, Printed material, Computer, Canon Internet

LEARNING SPACE

Classroom	Laboratory / Workshop	Enterprise / Field
X		


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LEARNING UNITS

1. Learning Units	II. Budgets in gastronomic services.
2. Theoretical hours	10
3. Practice hours	10
4. Total Hours	20
5. Learning Units	Students will prepare budgets and quotes to contribute to the profitability of gastronomic services.


Topics	Knowledge	Skills	Values
General budgets in gastronomic services.	<p>To define the types of gastronomic service.</p> <p>To describe the importance of budgets in the gastronomic area.</p> <p>To identify the concepts of: budget, expense budget (direct and indirect) and revenue budget.</p> <p>To describe the elements of a base budget: costs, expenses and income.</p> <p>To identify the structure of a quote for gastronomic services.</p>	To prepare budgets of gastronomic services.	Responsibility Neatness Honesty Proactivity Creativity Self-control Commitment Respect Analytical Systematic
Procedures and budget design.	To identify the structure of a quote for gastronomic services.	to prepare quotes for gastronomic services	Responsibility Neatness Honesty Proactivity Creativity Self-control Commitment Respect Analytical Systematic

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EVALUATION PROCESS

Learning result	Learning sequence	Evaluation tools and instruments
<p>From a practical case, it will prepare an electronic file report that includes:</p> <ul style="list-style-type: none"> - Shopping budget - Expense budget - Sales budget 	<ol style="list-style-type: none"> 1. To identify the basic concepts of purchasing budget, expenses, sales and income. 2. To identify the types of budget and their components. 3. To understand the budgeting procedures 	<p>Checklist Practical exercise</p>

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TEACHING LEARNING PROCESS

Methods and teaching techniques	Media and teaching materials
Practical exercises Case analysis Research Tasks	Computer Printed material Canon Internet Calculator

LEARNING SPACE


Classroom	Laboratory / Workshop	Enterprise / Field
X		

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CAPABILITIES DERIVED FROM THE PROFESSIONAL COMPETENCES WHICH CONTRIBUTE TO THE SUBJECT


Capability	Performance criteria
<p>To develop dishes from the standard recipe, the selection of inputs, culinary bases, assembly techniques and applicable regulations, to contribute to customer satisfaction and resource optimization.</p>	<p>Students are able to demonstrate and present the preparation and assembly of a three course menu with the following specifications:</p> <p>A) PREPARATION</p> <ul style="list-style-type: none"> - hygienic handling of inputs - culinary basis techniques and methods - organization of work in the kitchen: preparation time of the mise en place and delivery time. <p>B) ASSEMBLY AND PRESENTATION</p> <ul style="list-style-type: none"> - cleaning - organoleptic characteristics according to the standard recipe: smell, color, taste, texture and temperature - serving size according to the standard recipe - aesthetics: balance, unity, saucer flow and focus of attention (BUFF) <p>C) STANDARD RECIPE:</p> <ul style="list-style-type: none"> - ingredients - procedures attached to regulations - types of cut - Cooking methods - cooking and service temperatures - photograph of the final presentation - costs, portions and returns - conservation time - nutritional contribution - suggestion of pairing and justification

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Capability	Performance criteria
<p>To develop alcoholic and non-alcoholic beverages from the standard recipe, the selection of inputs, cocktail and assembly techniques, and applicable regulations, to contribute to customer satisfaction and resource optimization.</p>	<p>To demonstrate and present the preparation of a cocktail catalog with the following specifications:</p> <p>A) PREPARATION</p> <ul style="list-style-type: none"> - Hygienic handling of inputs - Cocktail techniques and methods - Organization of work in the bar: preparation time of the mise en place and delivery time. <p>B) ASSEMBLY AND PRESENTATION</p> <ul style="list-style-type: none"> - Cleaning - Organoleptic characteristics according to the standard recipe: smell, color, taste, texture and temperature - Serving size according to the standard recipe - aesthetics and glassware according to the standard recipe. <p>C) STANDARD RECIPE:</p> <ul style="list-style-type: none"> - Type of beverage - Ingredients - Procedures attached to regulations - Cocktail techniques - Service temperatures - Photograph of the final presentation - Costs, portions and profits

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Capability	Performance criteria
<p>To develop bakery products from standard recipes, the selection of supplies, basic baking methods and applicable regulations, in order to complement food service.</p>	<p>The student demonstrates and presents the preparation of a selection of breads, with the following specifications:</p> <p>Preparation:</p> <ul style="list-style-type: none"> - safe handling of the supplies - basic bakery methods and techniques - organization of the work in the bakery: time of preparation of mise en place and of conservation <p>- Display and presentation:</p> <ul style="list-style-type: none"> - cleanliness - sensory characteristics according to the standard recipe: smell, color, taste, texture and temperature - portion size according to the standard recipe - esthetics according to the standard recipe <p>- Standard recipe:</p> <ul style="list-style-type: none"> - ingredients - procedures in accordance to the regulations - cooking methods - temperatures of cooking - photograph of final presentation - costs, portions and yields - shelf-life - nutritional values

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Capability	Performance criteria
<p>To develop pastry and confectionery products from the standard recipe, the selection of supplies, through basic methods of pastry and pastry, and the applicable regulations, to complement the food service.</p>	<p>Students are able to demonstrate and present the preparation of a dessert menu, with the following specifications:</p> <p>A) PREPARATION</p> <ul style="list-style-type: none"> - hygienic handling of inputs - basic techniques and methods of pastry and pastry - organization of pastry work: preparation time for mise en place and conservation. <p>B) PRESENTATION</p> <ul style="list-style-type: none"> - cleaning - organoleptic characteristics according to the standard recipe: smell, color, taste, texture and temperature - serving size according to the standard recipe - aesthetics according to the standard recipe <p>C) STANDARD RECIPE:</p> <ul style="list-style-type: none"> - ingredients - procedures attached to regulations - preparation methods - photograph of the final presentation - costs, portions and returns - conservation time - nutritional contribution
<p>To plan the operation of a food and beverage preparation area considering the times and movements, supply and demand, available resources, planning techniques and the organization's policies, to meet the goals and optimize resources.</p>	<p>To prepare a work plan according to the organization's operating characteristics and policies:</p> <ul style="list-style-type: none"> - menu to prepare - type of service - number of diners - requisitions of inputs: raw materials, equipment, furniture and utensils - personnel requisitions - Activity schedule with the times and people in charge- Personnel roles- Control formats: requisitions and kitchen stock- standard recipe- Area operating budget- performance indicators

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Capability	Performance criteria
To verify the hygienic handling of food and beverages considering the applicable regulations, audit procedures and the type of establishment, to ensure the safety and security of food and beverages.	<p>To make a verification and prepare a report of the hygienic handling of food and beverages containing:</p> <ul style="list-style-type: none"> - verified areas - personnel involved - Standards of reference - check list - processes of the verified areas - evidences: logbooks, temperature control records, inputs and outputs - findings - results - recommendations

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REFERENCES

Author	Year	Document title	City	Country	Publisher
Yushimatz, Alfredo	(2016)	<i>Control de costos de alimentos y bebidas I</i>	DF	México	Trillas
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Rivera García, Luis Manuel	(2018)	<i>Administración financiera de alimentos y bebidas</i>	DF	México	Porrúa Print
Artacho Peña, Eduardo Alfonso	(2015)	<i>Gestión de departamentos de servicio de alimentos y bebidas</i>	DF	México	IC Editorial
Peña, Mercado	(2015)	<i>Costos de Alimentos y Bebidas I</i>	DF	México	Gasca
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Nuñez Álvarez, Luis	(2016)	<i>Finanzas 1, contabilidad, planeación y administración financiera</i>	DF	México	IMCP

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