



BAKG 1144: Budgeting and Cost Control

EFFECTIVE DATE

DEPARTMENT

Baking & Pastry Arts
DESCRIPTION

This course allows students to learn various aspects of inventory management, food and production costing and waste management. Topics include an exploration of ingredient and equipment suppliers. This course is part of the full-time Baking and Pastry Arts – Artisan Baking & Baking and Pastry Arts - Pastry Program.

CREDITS

1.0

YEAR OF STUDY

1st Year Post-secondary

PREREQUISITES

None

COREQUISITES

None

COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

- Identify a variety of ingredient and equipment suppliers
- Describe basic concepts of inventory management, food and production costing and waste management
- Describe the relationship between costs, overhead expenses, revenue, sales volume and profit
- Calculate food and production costs for a variety of products
- Develop profit and loss statements based on weekly production
- Design a profitable baked goods menu that takes into account inventory, food and production costing and waste
- Implement principles of bakery management and merchandising for inventory and cost control

PRIOR LEARNING ASSESSMENT & RECOGNITION (PLAR)

None

HOURS

Lecture: 5

Self-paced: 10

Other: 20

INSTRUCTIONAL STRATEGIES

Using an experiential learning approach, this course will also provide students with the opportunity to work independently and in cooperative teams to apply theory to practice and to reflect on their own performance and inventory and waste management outcomes. Group discussions are facilitated to reflect on the budgeting & cost control processes.

GRADING SYSTEM

Letter Grade (A-F)

PASSING GRADE

B-

EVALUATION PLAN

Type	Percentage	Assessment activity
Assignments	70	Reflective journal online, menu design, spreadsheet calculations
Quizzes/Tests	20	Theory quizzes
Participation	10	Self and peer evaluation, instructor evaluation, punctuality, attendance

COURSE TOPICS

- Concepts for inventory management, food and production costing and waste management; overhead, sales, profit and loss, menu design, application of inventory and waste management

LEARNING RESOURCES

None

Notes:

- Course contents and descriptions, offerings and schedules are subject to change without notice.
- Students are required to follow all College policies including ones that govern their educational experience at VCC. Policies are available on the VCC website at:
<https://www.vcc.ca/about/governance--policies/policies/>.
- To find out how this course transfers, visit the BC Transfer Guide at <https://www.bctransferguide.ca>.

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Generated at: 9:16 pm on Apr. 19, 2021