ABSTRACT

This study aims to analyze the food and beverage cost control system at The ONE Legian Hotel from 2022 to 2024. In the hospitality industry, food and beverage costs are one of the largest operational cost components, so efficient management is needed to maintain profitability. This study used a mixed method with a descriptive qualitative and quantitative approach. Data was obtained through observation, interviews, documentation studies, and analysis of financial reports, particularly food and beverage cost reconciliation reports. The results indicated that even though cost control had been implemented through standard recipes, standard portion sizes, and food & beverage cost reconciliation, there were still variances between actual costs and standard costs, especially in 2022 and 2023. However, in 2024, there was an increase in efficiency, marked by actual food costs that were lower than standard costs. These cost differences were caused by several operational factors, including inefficient use of raw materials, spoilage, and the implementation of an all-you-can-eat breakfast concept that was not accompanied by strict supervision. These findings made practical contributions to management by evaluating the effectiveness of the cost control system, as well as providing theoretical contributions to the development of cost management studies in the hospitality industry

Keywords: Cost Control, Food and Beverage Costs, Standard Costs, Actual Costs, Variance Analysis.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis sistem pengendalian biaya makanan dan minuman di The ONE Legian Hotel dari tahun 2022 hingga 2024. Di industri perhotelan, biaya makanan dan minuman merupakan salah satu komponen biaya operasional terbesar, sehingga pengelolaan yang efisien diperlukan untuk menjaga keuntungan. Penelitian ini menggunakan metode campuran dengan pendekatan kualitatif dan kuantitatif deskriptif. Data diperoleh melalui observasi, wawancara, studi dokumen, dan analisis laporan keuangan, khususnya laporan rekonsiliasi biaya makanan dan minuman. Hasil penelitian menunjukkan bahwa meskipun pengendalian biaya telah diterapkan melalui resep standar, ukuran porsi standar, dan rekonsiliasi biaya makanan dan minuman, masih terdapat selisih antara biaya aktual dan biaya standar, terutama pada tahun 2022 dan 2023. Namun, pada tahun 2024, terdapat peningkatan efisiensi, ditandai dengan biaya makanan aktual yang lebih rendah dari biaya standar. Perbedaan biaya ini disebabkan oleh beberapa faktor operasional, termasuk penggunaan bahan baku yang tidak efisien, pembusukan, dan penerapan konsep sarapan all-you-can-eat yang tidak disertai pengawasan yang ketat. Temuan ini memberikan kontribusi praktis bagi manajemen dengan mengevaluasi efektivitas sistem pengendalian biaya, serta memberikan kontribusi teoretis bagi pengembangan studi manajemen biaya di industri perhotelan.

Kata kunci: Pengendalian Biaya, Biaya Makanan dan Minuman, Biaya Standar, Biaya Aktual, Analisis Selisih.