

ANALYSIS THE EFFECTIVENESS OF STANDARD OPERATING PROCEDURES FOR PROCUREMENT OF FOOD ITEMS AGAINST FOOD COST AT “X” HOTEL

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Abstract

This study aims to analyze the effectiveness of standard operating procedures for procuring food items at "X" Hotel. The formulation of the problem of this research is how effective is the standard operational procedure for procuring food items at "X" Hotel? In this study, there is an adverse difference between standard food costs and actual food costs. The difference in the percentage of food costs that occur is 5%. This research approach uses a qualitative descriptive analysis method. The data used are primary data and secondary data. Data collection for the period January – December 2022 uses interview, observation and documentation techniques. The concept used in this study is to analyze the procedures for purchasing, receiving, storing, and issuing food items. The results of this study indicate that the procedures for procuring food items at "X" Hotel are not effective. This is due to the fact that there are indicators that have not been implemented in the procedure for procuring food items at "X" Hotel. In the purchasing department, purchasing has not carried out procedures in accordance with standard purchase specifications. The receiving department has not consistently checked the quality of food items, and has not handled food items that have been received properly. In the storage process, the kitchen has not been disciplined in handling food storage. In the issuing section there is no supervision in the use of food ingredients, so there is no record of the amount of food ingredients that have been used.

Keywords: *Actual Food Cost, Food Cost, Food Items Procurement, Standard Food Cost*

Introduction

Today the development of the hotel industry is growing both in terms of quality and quantity. This development is reflected in the rapid development of the hotel business in Indonesia, where physical facilities and infrastructure are better than before and supported by the use of advanced technology, which greatly assists hotel operations in improving services. According to Anas, et al. (2020) A hotel is an accommodation facility or temporary residence that provides accommodation facilities as well as other supporting facilities such as food, drink or other available services.

According to Armin (2016) states that the largest income earned by a hotel is the result of selling rooms, while the second largest income is revenue generated from selling food and beverages. Based on this, it can be seen that food and

beverage serving facilities is one of the services that become a big revenue contributor in the hotel.

The department in the hotel responsible for serving food and drinks is Food and Beverage Product Department. But before it becomes a dish, of course, food ingredients are needed (recipe) first. Therefore, it is necessary to procure groceries every day at the hotel. Procurement of foodstuffs is the process of collecting, selecting, and purchasing food ingredients needed for operational needs of the Food and Beverage Product Department at the hotel.

The department responsible for carrying out the procurement of food ingredients in the hotel is Accounting Department. Accounting Department is the department responsible for recording all financial transactions and preparing hotel financial reports.

To make the process of procuring food items run well, an SOP (Standard Operating Procedure) is needed in the procurement of food items. According to Sailendra (2015: 11), Standard Operating Procedures are a guide used to ensure the operational activities of an organization or company run smoothly. The existence of SOP can make a person work in a structured manner and know the responsibilities they have while carrying out work.

The purpose of the food procurement process is to ensure that the availability of food is always in sufficient quantities, in accordance with the needs and budget that has been provided by management. Every hotel has a standard budget as the normal limit of hotel spending in terms of food items. When the realization of food production (actual food cost) turns out to be higher than standard food cost, then it can have an adverse impact on the company which causes the profits to be lower or even worse, namely to achieve losses. Therefore the process of procuring these foodstuffs must be properly supervised, so that the staff who are responsible always carry out the work according to the SOP so that it does not cause a difference in losses between standard food cost and actual food cost.

“X” Hotel is a five star hotel located in Seminyak. Accounting Department Of “X” Hotel set the standard food cost percentage is 32%, but if actual food cost percentage above 32% and below 40% according to them are still in the good category of food cost.

Based on several previous journals that the author has read, it is explained that there are several hotels which are in fact ineffective in carrying out food procurement procedures so that the impact is not good for the hotel, namely actual food cost higher compared to standard food cost.

Trivena, N. N. E. I., and Pradyani, N. L. P. S. P. (2023) conducted a study entitled Analysis of Cost Control Food and Beverage At Villa Lumbung Seminyak. Utthavi, W.H., and Sumerta, I.G.A. (2017) conducted a study entitled Control Analysis Food Cost At GTBV Hotel & Convention – Bali. Damayanti, T., Jayasmara, M.D., and Septiviari, A. A. I. M. (2022) conducted a study entitled Analysis of Control Effectiveness in Food Procurement Procedures at “S” Kuta Resort. In these three studies, it shows that there is an adverse difference between standard food cost and actual food cost. The cause of this adverse difference is

because the procedure for procuring food items at the research location was not carried out effectively.

The following table presents a percentage comparison between standard food cost which is set with the actual food cost that occurred in “X” Hotel in the period January to December 2022.

Table 1: Comparison of Standard Food Cost and Actual Food Cost At “X” Hotel
Period January - December 2022

MONTH	FOOD SALES	Standard Food Cost		Actual Food Cost		Difference	
		Rp	%	Rp	%	Rp	%
JANUARY	669.234.213	214.154.948	32%	242.262.785	36,2%	28.107.837	4,2%
FEBRUARY	524.678.905	167.897.250	32%	199.902.663	38,1%	32.005.413	6,1%
MARCH	558.970.765	178.870.645	32%	209.614.037	37,5%	30.743.392	5,5%
APRIL	567.896.757	181.726.962	32%	211.825.490	37,3%	30.098.528	5,3%
MAY	698.453.212	223.505.028	32%	256.332.329	36,7%	32.827.301	4,7%
JUNE	945.676.543	302.616.494	32%	339.497.879	35,9%	36.881.385	3,9%
JULY	1.478.453.134	473.105.003	32%	551.463.019	37,3%	78.358.016	5,3%
AUGUST	1.609.478.342	515.033.069	32%	576.193.246	35,8%	61.160.177	3,8%
SEPTEMBER	1.567.423.984	501.575.675	32%	573.677.178	36,6%	72.101.503	4,6%
OCTOBER	1.021.373.465	326.839.509	32%	387.100.543	37,9%	60.261.034	5,9%
NOVEMBER	1.709.490.651	547.037.008	32%	653.025.429	38,2%	105.988.420	6,2%
DECEMBER	2.532.639.885	810.444.763	32%	932.011.478	36,8%	121.566.714	4,8%
TOTAL	13.883.769.856	4.442.806.354		5.132.906.076		690.099.722	
AVERAGE	1.156.980.821	370.233.863	32%	427.742.173	37%	57.508.310	5%

[Source: Finance “X” Hotel, 2023. (Processed Data)]

Based on Table 1 the comparison is in nominal form and the percentage between standard food cost and actual food cost at the "X" Hotel for the period January to December 2022. It can be seen that the average actual food cost that happened in “X” Hotel is not compatible with standard food cost that has been determined by management. In 2022 “X” Hotel set 32% as percentage average for standard food cost with an average nominal value of IDR 370,233,863, but the percentage that occurs is 37% with an average nominal value of IDR 427,742,173. Based on these data, it can be seen that there is a difference of 5% with a nominal value of IDR 57,508,310 between actual food cost and standard food cost at "X" Hotel.

On “X” Hotel also has the same problem as some previous studies, which is the actual food cost in 2022 is higher compared to standard food cost. Although according to “X” Hotel, actual food cost that is still below 40% is still in the good category. This should not happen continuously, because it can have an impact on the profits obtained from selling food.

Although there are similarities from previous research in the problems experienced by "X" Hotel where this research examines the food items procurement procedures that are implemented in an accommodation. However, there is a difference in this study, where "X" Hotel does not implement a store system in issuing its food items. The issuing of food items in "X" Hotel is under the responsibility of the kitchen, whereas in the previous research object a store system was carried out where non-perishable food expenses were under the supervision of the accounting department so that the kitchen had to bring SR (store requisition) to the food store to get the food items they need.

Based on this, the author wants to know whether the cause of the adverse difference between standard food cost and actual food cost is derived from the ineffectiveness of the process of procuring food items, so that this detrimental

difference can occur. Therefore, the authors raised the research title "Analysis the Effectiveness of Standard Operating Procedures for Procurement of Food Items Against Food Cost at "X" Hotel."

Literature Review

Definition of Analysis

An important component in this research is analysis. The existence of analysis in a study can provide added value to a study because by doing the analysis, the information presented will become more detailed. According to Sudjana (2016: 27), "Analysis is an attempt to sort integrity into elements or parts so that the hierarchy and or structure is clear."

Effectiveness

Effectiveness is the relationship between output and goals or it can also be said is a measure of how far the level output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation so that an activity is said to be effective if the activity has a major influence on predetermined targets, (Beni, 2016).

The level of effectiveness can be measured by comparing the plans that have been determined with the real results that have been realized. However, if the results of the work and actions carried out are not appropriate, causing the expected goals to not be achieved, then it is said to be ineffective, (Rosalina, 2014).

Based on the Keputusan Menteri Dalam Negeri Number 690900-327 of 1996, that there are five categories for measuring effectiveness, including:

- a. Very Effective, if the percentage is > 100% of the score.
- b. Effective if the percentage is > 90% - 100% of the score.
- c. Effective enough if the percentage is > 80% - 90% of the score.
- d. Less effective if the percentage is > 60% - 80% of the score.
- e. Not effective if the percentage is < 60% of the score.

Standard Operating Procedure (SOP)

According to Putra (2020: 2), Standard Operating Procedure or commonly referred to as SOP is a document related to procedures that will be carried out chronologically to complete a job in order to get effective and efficient work results. The purpose of making SOP is to explain the details or standards regarding work activities that are repeated in an organization.

Food Items

The quality of food ingredients must be good because later it will be produced into a dish which will then be consumed by consumers. According to Wiyasha (2010: 218), Food items are materials in the food warehouse for normal hotel activities, food items in the kitchen that are still in the production process such as thawing, marinating, and other processes, and foodstuffs imported from other countries that are still in transit.

Procurement of Food Items

Procurement of food items needs to be done so that the availability of food items is always in sufficient quantities, according to needs and budget that has

been provided by management. According to Dittmer & Keefe (2009), general SOP for food items procurement are: purchasing, receiving, storing, and issuing.

Purchasing is the process of buying groceries. In purchasing groceries have purchasing standards (standard purchase specifications), where purchasing pay attention to the quantity, quality, and price of food items.

Receiving is the process of receiving food from the supplier to the hotel, where in this case receiving ensure that the type, quality, quantity, and price of goods received are in accordance with purchase order or market list which has been given by purchasing.

Storing has a role to ensure goods on store not damaged either from placement of goods, inappropriate temperature or expired as a result of not being given a date when the goods were received, as well as cross contamination that can be caused by a poor storage process.

Issuing is the expenditure of goods that are under management control so that the food items issued are in accordance with the needs so as to reduce costs (saving cost).

Food Cost

According to Dittmer & Keefe (2009:11) food cost is the cost of food incurred by a company when food is consumed. The meaning of this consumption is when the food items have been used (produced), and also the food ingredients are wasted because they are not used so they decay.

Calculation food cost usually expressed in the form percentage food cost % which is obtained by the basic formula as follows:

$$\text{Food Cost \%} = \frac{\text{Cost of Food Sold}}{\text{Food Sales}} \times 100\%$$

In its application there are two types of food cost there are, standard food cost and actual food cost. Standard food cost is the costs or cost of food that should be obtained if the food and drink are actually made based on predetermined conditions and expressed in a percentage or rupiah (Wiyasha, 2011). According to Wiyasha (2014:167), "The actual principal price (actual food cost) is the cost of food that actually occurs to produce food for a period.

Previous Research

Previous research is an attempt by researchers to seek comparisons and then to find new inspiration for further research. In addition, previous studies assist research in positioning research and demonstrating the originality of research. Studies that have a relation or connection with this study include:

Research conducted by Armin, K. in 2016 entitled "Analysis of Cost Control Effectiveness *Food and Beverage Departement At Max One Vivo Hotel Palembang*". The conclusions from the results of this study are cost control in *Food and Beverage Department* at Max One Vivo Hotel Palembang has not been running effectively due to a lack of cooperation between the responsible departments so that there is a detrimental difference between standard *food cost* and actual *food cost*.

Research conducted by Trivena, N. N. E. I., and Pradyani, N. L. P. S. P. in 2023 entitled "Analysis of Cost Control *Food and Beverage At the Hotel Villa Lumbung Seminyak*". The results of this study indicate that in controlling costs at

food *and beverage* still not effective in purchasing food items and receiving goods as well as the storage of goods which is still poorly controlled resulting in a loss between standard *food cost* and actual *food cost*.

Research conducted by Utthavi, W. H., and Sumerta, I. G. A. in 2017 entitled "Analysis of Control *Food Cost* At Gtbv Hotel & Convention-Bali". The results of this study indicate that controlling the cost of food at Gtbv Hotel & Convention-Bali has not been effective because the process of procuring food items has not gone well. Therefore, there is a discrepancy between the standard *food cost* and actual *food cost*.

Research conducted by Damayanti, T., Jayasmara, M.D., and Septiviari, A. A. I. M. in 2022 entitled "Analysis of Control Effectiveness in Food Procurement Procedures at "S" Kuta Resort". The results of this study indicate that the element of control in the procedure for procuring food items at "S" Kuta Resort has not been effective, so that there is a discrepancy between standard *food cost* with actual *food cost* by 3.8% in 2021.

Research conducted by Etmawati, S. R. in 2015 entitled "Implementation of Food Ingredients Control Procedures at the Royal Orhid Garden Hotel & Condominium Batu". The results of this study state that the level of implementation of food control procedures at the Royal Orchid Garden Hotel & Condominium Batu has been going well.

Research conducted by Nugroho, D. A., Suarthana, W. R., & Mulyaningsih, M. in 2019 entitled "The Role of Internal Control of Purchases of Food Staple Supplies on Purchase Effectiveness at PT Hotel Properti Internasional in 2018". The results of this study indicate that the internal control of inventory purchases at PT Hotel Property International has been running well and effectively.

Research Methodology

The object of this research is to focus on standard operating procedure of food items procurement at "X" Hotel in terms of purchasing, receiving, storing, and issuing. Sources of data used primary and secondary, by using interviews, observation, and documentation. The researcher uses qualitative descriptive data analysis techniques. This means that research is carried out by presenting actual data related to food cost at "X" Hotel, then compare between theories related to research to be analyzed in order to get conclusions supported by accurate data. In data analysis, researchers used the theoretical concept put forward by Dittmer & Keefe (2009) as a comparison between theory and reality. The concept used to measure the effectiveness of procurement of food ingredients in this study is the level of effectiveness concept based on Keputusan Menteri Dalam Negeri Number 690.900-327 of 1996.

Results and Discussion

Data Description

1. Purchase Food Items Procedures

The following is the flow of the procedure for buying groceries that is implemented at "X" Hotel:



Figure 1: Purchase Food Items Procedures
[Source: Research Results at “X” Hotel, 2023]

Note:

PR: Purchase Requisition

PO: Purchase Order

Based on Figure 1, the procedure for purchasing groceries at “X” Hotel can be explained as follows:

- a. The purchase starts from the kitchen including the need for groceries that need to be purchased through the food procurement system used by “X” Hotel, namely Birchstreet. Necessity or list which has been made by kitchen will automatically be PR (Purchase Requisition).
- b. PR (Purchase Requisition) will be submitted by purchasing in the Birchstreet system, then after submitted PR will automatically be PO (Purchase Order).
- c. After the PO has been made, will be automatically sent to each of supplier’s email. Besides that, purchasing will also send a soft copy of PO to the supplier through whatsapp.

2. Receiving Food Items Procedure

The following is the flow of the procedure for receiving groceries that is implemented at the "X" Hotel:

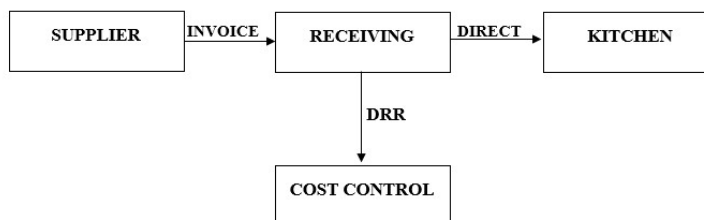


Figure 2 : Receiving Food Items Procedure
[Source: Research Results at “X” Hotel, 2023]

Note:

DRR: Daily Receiving Report

Based on Figure 2, it can be explained the procedure for receiving food ingredients in “X” Hotel as follows:

- a. Suppliers come to the hotel with food items along with an invoice which is then accepted by receiving.
- b. Receiving will carry out checks against quality, quantity, as well as the price brought by supplier to match with PO as well as invoice received.
- c. Food items that have been checked will be directly placed in the kitchen.
- d. After the item is received, invoice brought by supplier will be given a stamp and signature by the receiving.
- e. Invoice which is received by receiving will be processed using the Birchstreet system, where receiving will input all food items received according to what is stated in the invoice. From the name of the item, price, and quantity.

f. Invoice which is inputted in Birchstreet will become DRR (Daily Receiving Report) as a report on any items that have been received by receiving. The Receiving will give DRR to cost control for double check return, and the total for that one day's grocery purchases will be entered into the report daily flash cost.

3. Storing Food Items Procedures

The following is the flow of food storage procedures implemented at "X" Hotel:



Figure 3 : Storing Food Items Procedures
[Source: Research Results at "X" Hotel, 2023]

Based on Figure 3, it can be explained the procedure for storing food items in "X" Hotel as follows:

- a. Received food items will be directly put in the kitchen.
- b. The kitchen will be stored the food items according to the type of food available. The perishable food items will be placed in chiller, and type of non-perishable food items will be placed in dry store.

4. Issuing Food Items Procedures

The following is the flow of issuing food items procedures implemented at "X" Hotel:



Figure 4 : Issuing Food Items Procedures
[Source: Research Results at "X" Hotel, 2023]

Based on Figure 4, it can be explained the procedure for issuing food items in "X" Hotel is using the direct system or directly where the cost of food items is directly charged to cost of food and beverage product department. Therefore in the use of food items, kitchen who will control their own use of food items every day. When there are food items that run out, then kitchen will re-order food items through the Birchstreet system.

Data Analysis

Based on the explanation of the data above, in the following, a comparison between theory and the reality of the implementation of food items procurement that occurred at the "X" Hotel will be explained.

1. Food Purchase Analysis

The theory about the standards of food purchasing procedures presented by Dittmer & Keefe (2009:101) which will be used as a reference to analyze the facts of food purchasing procedures that occur in "X" Hotels, as follows:

- a. Purchase Quality of Groceries

The quality of purchasing groceries should be guided by standard purchase specification. Food purchase at "X" Hotel not based on standard purchase specification, because Purchasing just chooses the supplier which has the most complete sales material.

b. Purchased Quantity of Groceries

These grocery purchase quantity standards can be reviewed and revised daily according to Market Quotation List. The quantity of groceries purchased at the "X" Hotel is in accordance with purchase requisition from kitchen.

c. Food Purchase Price

Purchases of groceries are made on the basis of price competitive procured from several suppliers. Purchases of groceries at the "X" Hotel are usually viewed from supplier which has the most complete types of food items. So that in this case, they have never had a problem with higher prices for food items.

2. Receiving Food Items Analysis

The theory regarding the standard procedure for receiving food items put forward by Dittmer & Keefe (2009: 125) which will be used as a reference for analyzing the reality of the procedure for receiving food items that occurs in "X" Hotel, is as follows:

a. Verify the Quantity of Food Items

Verify the quantity of goods by weighing and counting to ensure that the quantity of goods received according to the order from the quantity stated on the receipt is the correct amount. The fact that happened at the "X" Hotel is receipt of goods at "X" Hotel has always been weighed beforehand.

b. Verify the Quality of Food Items

he quality of the goods sent must match standard purchase specification for the item. The fact that happened at the "X" Hotel, usually receiving will do carefully when receiving not in a crowded situation. But when receiving is in a crowded situation, they will just do the inspection on the outward appearance of the food items.

c. Verify Prices

The price stated on the invoice must be the same as the price stated on the market list or purchase order. The fact that happened at the "X" Hotel, is the food items are already the same price between invoice and purchase order. This can have a good impact because the percentage of food cost can be more optimal because there is no difference in price.

d. Giving Stamp on the Invoice

Invoices will be stamped by stamp acceptance and will be signed by receiving in the space provided. The fact that happened in the "X" Hotel is, receiving already given stamp and signature on the invoice, when the receipt of goods has been completed. Giving the stamp and signature can be a sign or proof that the food items have been received so that the receipt can be processed for payment.

e. Making Daily Receiving Reports

In the daily receiving report, the receiving department will show that all food that is directly charged is called direct and all food that is charged when issued is called storage. The fact that happened at the "X" Hotel is, receiving made every day daily receiving report.

f. Forward Completed Documents

Completed receipts must be handed over to the appropriate personnel officer, to be signed and checked for accuracy of each invoice. The fact that happened in the "X" Hotel is, the receiving has carried out its duties documents that have been

completed are submitted to executive chef to be signed, then submitted to cost control to check for accuracy.

g. **Transferring Food Items to Storage Areas**

Once food items have been received by the receiving department, it is important they are transferred to proper storage as quickly as possible. The fact that happened at the "X" Hotel is, the food received is placed on the shelf which will then be taken by the kitchen from each restaurant at the receiving. Exceptions for frozen food, ice cream, cheese, meat and fish will be immediately transferred to the appropriate storage area for the type of food. This can actually have a negative impact on food items that are perishable because the food items that is left for too long in receiving with the air temperature is hot enough can reduce the quality of food ingredients. For example, the leaves on vegetables can wilt quickly if not handled immediately.

3. Storing Food Items Analysis

The theory regarding standard procedures for storing food items put forward by Dittmer & Keefe (2009: 140) which will be used as a reference for analyzing the reality of food storage procedures that occur at "X" Hotel, is as follows:

a. **Condition of Facilities and Equipment**

Internal conditions of temperature, containers, shelves, and cleanliness of storage rooms must always be maintained. The fact that happened to storage in the kitchen of "X" Hotel is that the cleanliness has been maintained, and the storage temperature is according to the established standards.

b. **Food Items Arrangements**

Maintaining the proper internal organization of food includes maintaining the order of the items used most frequently, fixing a definite location for each item. The fact that happened on the arrangement of food items in the "X" Hotel is actually well organized, but the FIFO method (First In First Out) has not been carried out properly. This can have an impact on food items that have been stored beforehand are difficult to retrieve because FIFO method is not applied.

c. **Facility Location**

Food items should be placed between the receiving area and the preparation area. The fact that happened at "X" hotel is the receiving area and preparation area are located not too far away.

d. **Storage Area Security**

Security is a very important consideration in the storage of durable goods, especially for food items that have high prices. The fact that happened at "X" Hotel has not been implemented well, because they can freely use existing food items as long as they are available in the kitchen. There also not any inventory action for the food items that have high prices, such as the use of beef.

e. **Giving Date and Price**

Giving date is done to ensure the age of all items and to make provisions for their use before they expire and all items must be priced. The fact that happened at the "X" Hotel is the giving of dates has been carried out properly, but the giving of prices has not been carried out properly. This action will make it easier for the kitchen to check the expired date from a food item.

4. Issuing Food Items Analysis

The theory regarding the standard procedure for issuing food items put forward by Dittmer & Keefe (2009: 172) which will be used as a reference for analyzing the reality of the procedure for issuing food items that occurs at “X” Hotel, is as follows:

a. Direct

Direct system is a system of issuing food items where the food items is directly charged to food costs as soon as food items is received, assuming these perishable items have been purchased for immediate use. The fact that happened at the "X" Hotel, is all kinds of food items either perishable or non-perishable that brought by supplier are directly charged to the food cost because “X” Hotel only implements one system for issuing food items that is direct.

b. Store

Store is a system of issuing food items where the food items are still expenses and will be charged to food costs when food items are taken from the store. Staff kitchen must fill out a form containing the name of the ingredient, the name of the food, and the quantity required for production. The fact that happened to the "X" Hotel is the "X" Hotel do not have food store that under finance responsibility. All food items issuing are under kitchen responsibility. The absence of this system can affect the high percentage of food costs if the kitchen does not control the issuing of food items properly because there is no record of the use of food items that have been produced.

5. The Effectiveness of Food Item Procurement Procedures at “X” Hotel

The effectiveness of food item procurement procedures can be explained in four stages of the procedure there are, purchasing, receiving, storing, and issuing according to the concept put forward by Dittmer & Keefe (2009:101-146). Each component in the food item procurement process has several indicators that must be achieved. This achievement was calculated using an effectiveness measuring instrument based on the concept put forward by the Keputusan Menteri Dalam Negeri Number 690,900-327 of 1996, that there are five categories for measuring effectiveness, including: very effective if the percentage is > 100% of the score, effective if the percentage is > 90 % - 100% of the score, quite effective if the percentage is > 80% - 90% of the score, less effective if the percentage is > 60% - 80% of the score, ineffective if the percentage is < 60% of the score. Table of analysis of the effectiveness of food procurement procedures at "X" Hotel will be explained as follows:

Table 2: analysis of the effectiveness of food item procurement procedures at “X” Hotel (Keputusan Menteri Dalam Negeri Nomor 690.900-327 Tahun 1996)

No	Food Item Procurement Procedure	Implemented Indicators
1	Purchasing	$1/3 \times 100\% = 33,3\%$
2	Receiving	$5/7 \times 100\% = 71,4\%$
3	Storing	$3/5 \times 100\% = 60\%$
4	Issuing	$1/2 \times 100\% = 50\%$
Total		229%
Average		57,2%

[Source: Research Results at “X” Hotel, 2023]

Based on Table 2, it can be explained regarding the implementation of indicators in food item procurement procedures, including:

a. Purchasing

In the procedure for purchasing food items, the indicators that were carried were 1 out of 2 indicators, with a percentage result of 33.3%. This shows that the procedure for purchasing food items at "X" Hotel is not effective.

b. Receiving

In the procedure for receiving food items, the indicators that were carried out were 5 out of 7 indicators, with a percentage result of 71.4%. This shows that the procedure for receiving food items at "X" Hotel is less effective.

c. Storing

In the procedure for storing food items, the indicators that were carried out were 3 out of 5 indicators, with a percentage of 60%. This shows that the procedures for storing food items at "X" Hotel are not effective.

d. Issuing

In the procedure for issuing food items, the indicators that were carried out were 1 out of 2 indicators, with a percentage of 50%. This shows that the procedures for issuing food items at "X" Hotel are ineffective.

If this achievement is averaged, it can be concluded that the implementation of food items procurement procedures at the "X" Hotel based on the theory of the Keputusan Menteri Dalam Negeri Number 690900-327 of 1996 was 57.2%. Based on this percentage, it shows that the procedure for procuring food items at "X" Hotel is not effective. This should be reviewed by "X" Hotel to be able to improve the implementation of food items procurement procedures at "X" Hotel to make it more effective.

Conclusions

Based on the analysis and description of the discussion that has been described, it can be concluded that the effectiveness of the procedure for procuring food items at "X" Hotel was 57.2% (ineffective). This is due to the lack of implementation of the maximum implementation of food items procurement procedures in daily activities. This would give an effect on not achieving the standard food cost set by the hotel management, resulting in an adverse difference between the standard food cost and the actual food cost.

Some of the procedures that have not been carried out in the procurement of food items at the "X" Hotel, as follows:

a. Purchase of Food Items

The percentage of the effectiveness of purchasing food items is 33.3%, which means it is not effective because it is in the percentage range <60%. The purchasing department at "X" Hotel has not carried out the purchasing procedure with standard purchase specifications properly. In addition, the purchasing department also does not pay attention to the prices of food items that are sold by suppliers so that if the purchaser order food items at high prices continuously it can trigger a high percentage of food costs.

b. Receiving Food Items

The percentage of effectiveness for receiving food items is 71.4%, which means it is less effective because it is in the percentage range $> 60\% - 80\%$. The receiving department has not consistently checked the quality of the food ingredients received. The handling of the food items received has also not gone well, because when the receiving process is complete, the food ingredients are not immediately delivered to the kitchen where this can trigger a decrease in the quality of the food items.

c. Storing Food Items

The percentage of effectiveness for storing food items is 60%, which means it is less effective because it is in the percentage range $> 60\% - 80\%$. In carrying out food items storage, the kitchen does not properly store food items that have been received.

d. Issuing Food Items

The percentage of the effectiveness of issuing food items is 50%, which means it is not effective because it is in the percentage range $< 60\%$. At "X" Hotel there is no store for issuing system, where this can trigger high food costs if the kitchen does not control the issuing food items properly because there is no record of the use of food items.

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