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Submission date: 27-Sep-2022 02:36PM (UTC+0500)

Submission ID: 1910279243

File name: RAMA_62301_1815644004_artikell.pdf (462.95K)

Word count: 5794

Character count: 24355

Analysis of Food & Beverage Cost Control at Cattamaran Beach Club

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Abstract: This study focuses on controlling food & beverage costs at Cattamaran Beach Club. Sales of food and beverages are very large sales, so it is very necessary to examine the control of food and beverage costs, because there is a difference between standard costs and actual costs.

This study aims to determine the use of the difference between standard costs and actual costs and how to control food and beverage costs at Cattamaran Beach Club. The types of data used in this research are quantitative and qualitative data. Sources of data used are primary data and secondary data. The data collection procedure was carried out by means of interviews, documentation and observation. The analytical technique used is descriptive quantitative and qualitative descriptive analysis techniques.

The results of this study indicate that there is an undesirable difference in both quantity and price. This is due to differences in the use of raw materials and the difference between the actual standard purchase price. In general, the controls carried out are in accordance with procedures, but are inconsistent and there are several procedures that are not yet optimal in their implementation.

Keywords: cost, food and beverage cost control, control activity, difference analysis

Introduction

The development of the tourism sector in Indonesia plays a very important role for Indonesia, especially Bali [1]. Various efforts have been made by the government and the private sector to improve quality in the tourism industry. The main income from the Cattamaran Beach Club comes from the sale of food & beverage [2]. To achieve the expected profit target of the company, it is very important to pay attention to the costs incurred by the company [3]. Cost control activity is an activity that is carried out on an ongoing basis, an activity that includes planning, implementation, correction, and evaluation [4].

The existence of standard costs for food & beverage that has been set by management, the hope is that the costs incurred are in accordance with standardized costs, this can be used to control the quality of the food & beverage offered, by controlling the cost of food & beverage and take corrective action against deviation [5].

Table 1
Standard Cost, Actual Cost And Cost Difference
Food & Beverage Period January – March 2022
Cattamaran Beach Club

Month	Food			Beverage		
	Standard (%)	Truly (%)	Difference (%)	Standard (%)	Truly (%)	Difference (%)
Januari	30%	33,35%	3,35%	30%	35,57%	5,57%
Februari	30%	33,39%	3,39%	30%	34,54%	4,54%
Maret	30%	33,53%	3,53%	30%	33,56	3,56%
Rata-Rata	30%	33,42%	3,42%	30%	33,55%	3,55%

Source: Secondary Data processed, 2022

Based on table 1, there is a difference between the standard cost percentage for food & beverage and the actual cost (actual cost) from January to March 2022 which fluctuates, Cattamaran Beach Club sets the standard cost percentage for food is 30% and the percentage for beverage is 30% with a tolerance limit of 2%. During that period, there was an excess difference that exceeded the tolerance limit that had been set between the standard cost of food and the actual cost of food [6]. This also occurs between the standard cost of beverage and the cost of the post-upload for beverage. The difference that occurs can be profitable

or detrimental to the company [7]. The difference is beneficial if the standard cost is greater than the actual cost, while the adverse difference occurs when the standard cost is less than the actual cost. In this case, from January to March 2022, there was an adverse difference of 3.35%, 3.39% and 3.53% which exceeded the tolerance limit for food. Meanwhile, for beverage, in January to March, there was an adverse difference of 5.57% , 4.54% and 3.56. During January to March, it can be seen that the average difference is 3.42% for food and 3.55% for beverage, the difference is a disadvantage for the company [8]. It is necessary to know the cause of this difference so that improvements can then be made [9]. So from the data there is a gap between the expected cost (standard) and the actual cost (reality) [10].

Method

This study uses quantitative data research and qualitative data. This research was conducted at Cattamaran Beach Club which is located at Melasti Beach 88, Unggasan, Kec. Kuta sel, Kab. Badung, Bali. The source of this research data is primary data in the form of observations and interviews with the kitchen and accounting sections using unstructured interview methods. And secondary data, such as the number of sales of each menu, standard recipe records of usage and purchase of raw materials and reconciliation reports.

Data collection techniques were carried out by interview, documentation and observation where the validity of the data was tested by triangulation, namely triangulation of sources was carried out by comparing the results of interviews.

The process of data analysis using quantitative descriptive analysis is to calculate the difference between the percentage of food & beverage costs that actually occur with standard costs, which is called the difference. And using a qualitative descriptive analysis, which is used to determine the cost control of food & beverage based on SOP on Cattamara.

Result and Discussion

1. The Cause of the Difference in Food & Beverage Costs at Cattamaran Beach Club

The difference in food & beverage costs can be seen by comparing the standard costs with the actual costs incurred. Standard costs can be seen from the standard recipe which has determined the quantity of standard use of raw materials and the actual purchase price of raw materials. To be able to find out the difference between standard costs and actual costs, several menus that were sold the most for the period January – March 2022. Assuming the raw materials from the menus that were sold the most were the raw materials that were used the most and had a very fast turnaround, it is considered most affect the amount of food & beverage costs that occur. The following are the most sold food & beverage menus for the period January-March 2022 at Cattamaran Beach Club.

Based on the food and beverage menus sold, the difference is calculated with the analysis of two differences, namely by paying attention to the quantity of use and the purchase price of raw materials, this is done to find out the cause of the cost difference from the use of materials or the purchase price of raw materials so that it can be traced further to the concerned. Tables 4.7 – 4.8 show the difference in quantity and price differences that occur in food and beverage ingredients in January – March 2022

Table 4.7
Beverage Raw Material Use Quantity Difference
Cattamaran Beach Club
January – March 2022

No	Raw material	January	Month February	March	Total Quantity Difference	Note
1.	Barcardi	Rp 0	Rp 2,500	Rp 38,750	Rp 41,250	UF
2.	Banana	Rp 5,500	Rp 13,500	Rp 0	Rp 19,000	UF
3.	Coca-cola	-Rp 4,400	Rp 0	Rp 0	-Rp 4,400	F
4.	DryGin	Rp 24,150	Rp 60,000	Rp 16,250	Rp 323,750	UF
5.	Balimoon	28 50,500	Rp 4,000	Rp 10,000	Rp 64,500	UF
6.	Hot Water	Rp 0	Rp 239,000	Rp 2,000	Rp 241,600	UF
7.	Ice Cube	-Rp 23,100	11 0	Rp 117,600	Rp 94,500	UF
8.	Lemon Juice	Rp 0	Rp 10,000	Rp 2,500	Rp 12,500	UF
9.	Lime	4 1,500	Rp 41,500	Rp 0	Rp 43,000	UF
10.	Lime Juice	Rp 10,000	Rp 0	Rp 2,000	Rp 12,000	UF
11.	Marschino	Rp 4,000	Rp 20,000	Rp 500	Rp 24,500	UF
12.	Milk	2 40,000	Rp 11,750	Rp 4,000	Rp 55,750	F
13.	Orange	Rp 2,500	Rp 600	Rp 7,500	Rp 10,600	UF
14.	Orange Juice	Rp 23,750	Rp 0	Rp 4,250	Rp 28,000	UF

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15.	Pineapple	Rp 2,400	Rp 5,075	Rp 0	Rp 7,475	UF
16.	Pineapple Juice	Rp 10,000	Rp 0	Rp 0	Rp 10,000	UF
17.	Simple Syrup	Rp 15,750	Rp 0	Rp 0	Rp 15,750	UF
18.	Strawberry	Rp 0	Rp 10,000	Rp 0	Rp 10,000	UF
19.	Strawberry Juice	Rp 20,000	Rp 4,000	Rp 0	Rp 24,000	UF
20.	Sugar- White	Rp 0	Rp 800	Rp 0	Rp 800	UF
21.	Tequila	Rp 0	Rp 0	Rp 1000	Rp 1,000	UF
	Total	Rp 405,900	Rp 423,325	Rp 206,350	Rp 1,035,575	UF

Source: Secondary Data processed, 2022

Table 4.7 is a table of beverage raw materials that experienced a difference between the quantity of standard use and the actual use of quantity, during the period from January to March 2022. Table 4.7 shows the total difference in losses of Rp. 1,035,575, the difference in the use of the highest beverage raw materials occurred in January of The lowest was Rp 405,900 in March of Rp 206,330, and the difference of Rp 423,325 occurred in February.

Beverage materials that use more quantity than the standard, causing a detrimental difference, among others, Bacardi Rp. 41,250, dry again Rp. 15,750, tqila Rp. 1,000, Bali moon Rp. 64,500, lemon juice Rp. 12,500, orange juice Rp. 28,000, pineple juice Rp. Rp 10,000, lime juice Rp 12,000, strawberry juice Rp 24,000, this happened due an error in measuring the beverage mix, causing wasted beverage ingredients, other ingredients, namely banana Rp 19,000, strawberry Rp 10,000, lime Rp 43,000, orange Rp 10,600, pineple IDR 7,475, ice cube IDR 94,500, hot water IDR 6,000, sugar IDR 800, simple syrup IDR 15,750, marschino cherry IDR 24,500. This difference is due to additional requests from consumers and an error occurred in fruit storage. Fruit should be stored in the chiller, but in fact there are still fruits that are not stored in the chiller. This causes some fruit ingredients to be unfit for use.

Based on the calculation of the quantity analysis of the cost of using beverage materials, there is an adverse difference that affects the cost of beverage so that it is necessary to control the related parts, namely the production and storage division. Apart from the quantity of use, the amount of beverage costs can also be influenced by the purchase price of beverage ingredients. Table 4.8 shows the difference in the purchase price of beverage ingredients at the Catamaran Beach Club.

Table 4.8
Beverage Material Price Difference
Cattamaran Beach Club
January – March 2022

No	Raw material	Month			Total Price Difference	Note
		January	February	March		
1.	Bacardi	Rp 198,750	Rp 99,000	Rp 91,375	Rp 389,125	UF
2.	Balimoon	Rp 242,000	Rp 161,100	Rp 92,600	Rp 495,700	UF
3.	Coca-Cola	Rp 15,800	Rp 7,900	Rp 7,000	Rp 30,700	UF
4.	Dry Gin	Rp 408,000	Rp 235,250	Rp 157,750	Rp 801,000	UF
5.	Lime Juice	Rp 65,000	Rp 57,800	Rp 0	Rp 122,800	UF
6.	Nescafe Clasic	Rp 0	Rp 11,200	Rp 12,000	Rp 23,200	UF
7.	Orange	Rp 93,500	Rp 89,500	Rp 61,500	Rp 244,500	UF
8.	Orange Juice	Rp 146,150	Rp 88,300	Rp 48,150	Rp 282,600	UF
9.	Simple Syrup	Rp 361,000	Rp 368,800	Rp 101,200	Rp 831,000	UF
10.	Sada Water	Rp 43,350	Rp 0	Rp 0	Rp 43,350	UF
11.	Lime	Rp 83,500	Rp 58,000	Rp 0	Rp 141,500	UF
12.	Sprite	Rp 11,400	Rp 0	Rp 5,300	Rp 16,700	UF
13.	Strawberry Juice	Rp 138,000	-Rp 22,000	Rp 0	Rp 116,000	UF
14.	Tequila	Rp 0	Rp 0	Rp 19,700	Rp 19,700	UF
15.	Milk	Rp 0	Rp 71,500	Rp 0	Rp 71,500	UF
	Total	Rp 1,806,450	Rp 1,226,350	Rp 596,575	Rp 3,629,375	UF

Source: Secondary Data processed, 2022

Table 4.8 is a table of beverage raw materials that experienced a difference between the standard price and the actual price during January to March 2022. The table shows that there is a total loss of Rp. 6,629,375. The highest difference in the price of beverage raw materials occurred in January of 1,806,450, the lowest occurred in March of Rp. 596,575 and the difference of Rp. 1,226,350 occurred in February.

As for beverage ingredients whose purchase price is higher than the standard price, there is a difference in losses, namely barcodi at Rp. 389,125, dry gin at Rp. 801,000, simple syrup at Rp. 831,000, and balimoon at Rp. 495,700, caca-cola at Rp. 30,700, lime at Rp. 141,500, lime juice at Rp. 122,800, nescafe classic Rp 23,200, milk

Rp 71,500, orange Rp 244,500, orange juice Rp 282,600, sprite Rp 16,700, strawberry juice Rp 116,000, tequila Rp 19,700. This difference occurs due to an increase in the price of these ingredients, and there has been no update on the standard recipe.

Based on this description, the difference in price causes an adverse difference so that it is necessary to control the related parts, namely the purchasing section and the production section as the part that requires materials. So based on the calculation of the difference in quantity and price difference, the cause of the difference in beverage costs is due to the difference in quantity and the price difference which is detrimental so that the cost of beverage becomes high. Table 4.9 shows the difference in the use of food raw materials at the Cattamaran Beach Club.

Table 4.9
Difference in Quantity of Food Ingredients Penggunaan
Cattamaran Beach Club
January – March 2022

No	Raw material	Month			Total Quantity Difference	Note
		January	February	March		
1.	Avocado	Rp 0	Rp 3,300	Rp 462	Rp 3,762	UF
2.	Basic Udon	Rp 12,400	Rp 400	Rp 4,000	Rp 16,800	UF
3.	(Tauge)	Rp 9,120	Rp 760	Rp 760	Rp 9,120	UF
4.	Beef Meat	25 Rp 171,700	Rp 0	Rp 0	Rp 171,700	UF
5.	Butter Garlic	Rp 2,500	Rp 250	Rp 3,000	Rp 5,750	UF
6.	Caisin	Rp 10,800	Rp 675	Rp 5,400	Rp 16,875	UF
7.	Carrot	Rp 0	Rp 2,200	Rp 0	Rp 2,200	UF
8.	Chicken Egg	Rp 57,375	Rp 15,750	Rp 22,500	Rp 95,625	UF
9.	Chicken Meet	Rp 117,975	Rp 38,500	Rp 129,250	Rp 285,725	UF
10.	Chicken Stock	Rp 36,200	3 Rp 21,000	Rp 21,000	Rp 78,200	UF
11.	Dashi Stock	Rp 700	Rp 0	Rp 0	Rp 700	UF
12.	Edamame	Rp 26,600	Rp 20,900	Rp 22,990	Rp 70,490	UF
13.	Garlic	Rp 4,984	Rp 140	Rp 1,540	Rp 6,664	UF
14.	Gindara Fresh	Rp 2,100	Rp 0	Rp 0	Rp 2,100	UF
15.	Ginger	Rp 2,400	Rp 1,125	Rp 325	Rp 3,850	UF
16.	Hondashi	Rp 51,546	Rp 6,050	Rp 4,840	Rp 62,436	UF
17.	Kimchi	Rp 23,220	3 Rp 0	Rp 0	Rp 23,220	UF
18.	Kimchi Basic	Rp 462,000	Rp 0	Rp 0	Rp 462,000	UF
19.	Leek	Rp 40,576	Rp 4,370	Rp 10,235	Rp 55,361	UF
20.	Mirin	Rp 49,878	-Rp 510	Rp 1,530	Rp 50,898	UF
21.	Miso Soup	Rp 205,275	Rp 46,375	Rp 5,950	Rp 257,600	UF
22.	Mushroom Shitake	Rp 15,200	Rp 2,850	Rp 7,600	Rp 25,650	UF
23.	Naruto Maki	23 Rp 27,305	Rp 8,600	Rp 12,900	Rp 48,805	UF
24.	Noodle Ramen	Rp 0	Rp 33,000	Rp 33,000	Rp 66,000	UF
25.	Noodle Udon	Rp 82,400	Rp 12,800	Rp 24,000	Rp 119,200	UF
26.	Nori	Rp 24,220	Rp 15,570	Rp 13,840	Rp 53,630	UF
27.	Onion	Rp 20,930	Rp 3,220	Rp 9,315	Rp 33,465	UF
28.	Paprika Green	Rp 7,155	Rp 0	Rp 0	Rp 7,155	UF
29.	Papper Black	14 Rp 3,690	Rp 0	Rp 0	Rp 3,690	UF
30.	Ponza Sauce	Rp 0	Rp 2,780	Rp 0	Rp 2,780	UF
31.	Pork Meet-Pork Chasu	Rp 20,928	Rp 15,260	Rp 2,180	Rp 38,368	UF
32.	Pork Meet	Rp 28,900	Rp 2,125	Rp 26,860	Rp 57,885	UF
33.	Prawn Small	Rp 32,400	Rp 11,200	Rp 69,040	Rp 112,640	UF
34.	Rice Jappanes	Rp 41,580	Rp 34,200	Rp 79,560	Rp 155,340	UF
35.	Rice	Rp 0	Rp 8,510	Rp 28,060	Rp 36,570	UF
36.	Sake	Rp 2,680	Rp 300	Rp 420	Rp 3,400	UF
37.	Salmon Fresh	Rp 0	Rp 73,040	Rp 66,400	Rp 139,440	UF
38.	Salt Dolphin	Rp 3,744	Rp 1,536	Rp 1,536	Rp 6,816	UF
39.	Saus Miso Ra- men	Rp 0	Rp 7,000	Rp 22,600	Rp 29,600	UF
40.	Sawi	Rp 32,850	Rp 8,325	Rp 6,780	Rp 47,955	UF
41.	Sesame Oil	Rp 182,819	Rp 46,305	Rp 21,952	Rp 251,076	UF
42.	Sesame seed	Rp 11,305	Rp 6,290	Rp 0	Rp 17,595	UF
43.	Shoyu	Rp 27,710	Rp 9,350	Rp 4,335	Rp 41,395	UF
44.	Spring Onion	Rp 7,956	Rp 585	Rp 2,067	Rp 10,608	UF
45.	Squid	Rp 2,550	Rp 0	Rp 0	Rp 2,550	UF
46.	Sushi Gari	Rp 33,600	Rp 4,480	Rp 1,600	Rp 39,680	UF

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47.	Tempura Flour	Rp 38,400	Rp 8,800	Rp 10,200	Rp 48,400	UF
48.	Tempura Sauce	Rp 0	Rp 20,200	Rp 0	Rp 20,200	UF
49.	Teriyaki	Rp 90,375	Rp 22,500	Rp 0	Rp 112,875	UF
50.	Tobiko Orage	Rp 0	Rp 0	Rp 6,125	Rp 6,125	UF
51.	Tofu	Rp 33,810	Rp 1,575	Rp 210	Rp 35,595	UF
52.	Tuna Fresh	Rp 33,000	Rp 48,000	Rp 0	Rp 81,000	UF
53.	Turnip	Rp 0	Rp 442,400	Rp 0	Rp 442,400	UF
54.	Unagi	Rp 963,500	Rp 0	Rp 0	Rp 963,500	UF
55.	Unagi Sauce	Rp 18,240	Rp 0	Rp 0	Rp 18,240	UF
56.	Wakame	Rp 268,095	Rp 41,020	Rp 9,962	Rp 319,077	UF
57.	Wasabi	Rp 0	Rp 63,806	Rp 3,318	Rp 66,944	UF
	Total	Rp 3,342,871	Rp 1,115,392	Rp 688,460	Rp 5,146,7725	UF

Source: Secondary Data processed, 2022

Table 4.9 is a table of food raw materials that ignores the difference between the quantity of standard use and the quantity of actual use during the period January to March 2022. The table shows that there is a total loss of Rp. 5,146,725. The highest difference in the quantity of food raw materials used occurred in January of Rp. 3,342,871, the lowest occurred in March of Rp. 688,462 and the difference of Rp. 1,115,392 occurred in February.

As for the food raw materials whose use exceeds the standard, causing a detrimental difference, namely wasabi of Rp. 669,944, unagi sauce of Rp. 18,240, tofu of Rp. 35,959, teriyaki sauce of Rp. 112,875, tempura sauce of Rp. 20,200, tempura flour of Rp. 48,800, sushi gari of Rp. 36,680, aquid of Rp. 2,550, spring onion Rp. 10,680, shoyu kikoman Rp. 41,395, sesame seed Rp. 17,595, sesame oil Rp. 251,076, mustard greens Rp. 47,955, miso ramen sauce Rp. 29,600, salt Rp. 6,816, sake Rp. 3,400, ponzu sauce Rp. 2,780, black paper Rp. 3,690, green paprika Rp. 7,155, mushroom shitake Rp. 25,650, miso soup Rp. 257,600, mirin Rp. 0.898, kimchi Rp. 23,220, hondhasi Rp. 62,436, ginger Rp. 3850, fresh gindara Rp. 2,100, garlic Rp. 6,644, dashi stock Rp. 700, chicken stock Rp. 78.200, carrot IDR 2,200, butter garlic IDR 5,750, been sprouts (bean sprouts) IDR 9,120, basic udon IDR 16,800, avocado IDR 3,762

Other ingredients that exceed the standard include unagi Rp 936,500, tuna Rp 81,000, salmon Rp 139,40, prawn Rp 112,640, pork meat parkloin Rp 57,885, pork meat chasu Rp 38,363, kimchi basic Rp 462,000, chicken leg bonnless Rp 285,725, beef mar Rp 171,700. This happens because of human error in preparing the ingredients to be cooked, such as an error in cutting the meat, causing the meat to be unusable, and often the use of ingredients is not weighed first, but only using feelings.

Food ingredients that exceed standards due to errors in storage so that most of them are not suitable for use include caisin Rp. 16,875, wakame Rp. 319,077, turnip Rp. 442,200, rice Rp. 35,570, Japanese rice Rp. 155,340, onion Rp. 33,465, nori Rp. 53,630, and udon noodles Rp. 119,200, ramen noodle Rp. 66,000, Naruto maki Rp. 48,805, leek Rp. 55,361, edamame Rp. 70,490, chicken egg Rp. 95,625.

Based on the description of table 4.9, it can be seen that the difference in quantity shows an adverse difference. So it is necessary to control the relevant parts, namely the production section and the warehouse section. Apart from the difference in quantity, the difference in costs can occur because there is a difference between the standard purchase and the actual purchase price. Table 4.10 shows the difference in the purchase price of food raw materials from January to March 2022 at Cattamaran Beach Club.

Table 4.10
The difference in the price of food ingredients
Cattamaran Beach Club
January – March 2022

No	Raw material	Month			Total Price Dif- ference	Note
		January	February	March		
1.	Avocado	Rp 0	Rp 5,500	Rp 1,388	Rp 6,888	UF
2.	Basic Udon	Rp 10,420	Rp 6,100	Rp 3,160	Rp 19,680	UF
3.	(Tauge)	Rp 4,140	-Rp 580	-Rp 450	Rp 3,110	F
4.	Beef Meat	Rp 55,450	Rp 0	Rp 0	Rp 55,450	UF
5.	Butter Garlic	Rp 1,030	Rp 685	Rp 475	Rp 2,190	UF
6.	Caisin	Rp 5,310	Rp 3,075	Rp 1,740	Rp 10,123	UF
7.	Carrot	Rp 0	Rp 775	Rp 0	Rp 775	UF
8.	Chicken Egg	Rp 152,900	Rp 58,250	Rp 31,175	Rp 242,325	UF
9.	Chicken Meet	Rp 1,433,700	Rp 1,244,250	Rp 479,150	Rp 3,157,100	UF
10.	Cucumber	Rp 0	Rp 0	-Rp 680	-Rp 680	F
11.	Dashi Stock	Rp 16,700	Rp 0	Rp 0	Rp 16,700	UF
12.	Edamame	Rp 68,800	Rp 46,000	Rp 34,220	Rp 149,020	UF
13.	Garlic	Rp 6,249	Rp 976	Rp 2,112	Rp 9,337	UF
14.	Gindara Fresh	Rp 3,825	Rp 0	Rp 0	Rp 3,825	UF

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15.	Ginger	Rp 468	Rp 385	Rp 185	Rp 1,038	UF
16.	Leek	Rp 26,054	Rp 17,790	Rp 9,170	Rp 53,194	UF
17.	Lettuce	Rp 0	Rp 0	Rp 168	Rp 168	UF
18.	Mirin	Rp 2,072	Rp 467	Rp 623	Rp 3,162	UF
19.	Mushroom	Rp 11,180	Rp 5,200	Rp 2,700	Rp 19,080	UF
	Shitake					
20.	Naruto Maki	-Rp 1,513	-Rp 948	-Rp 500	-Rp 2,960	UF
21.	Noodle Ramen	Rp 74,400	Rp 56,200	Rp 30,600	Rp 161,200	UF
22.	Noodle Udon	Rp 89,999	Rp 46,828	Rp 21,850	Rp 158,677	UF
23.	Nori	Rp 17,920	Rp 14,560	Rp 5,180	Rp 37,660	UF
24.	Onion	Rp 16,260	Rp 9,653	Rp 5,250	Rp 31,163	UF
25.	Papper Black	Rp 210	Rp 0	Rp 0	Rp 210	UF
26.	Ponza Sauce	Rp 0	Rp 1,855	Rp 0	Rp 1,855	UF
27.	Pork Meet-Pork Chasu	Rp 14,976	Rp 10,880	Rp 4,864	Rp 30,720	UF
28.	Pork Meet	Rp 1,028,300	Rp 469,625	Rp 309,140	Rp 1,807,065	UF
29.	Prawn Small	Rp 24,825	Rp 45,800	Rp 29,015	Rp 99,640	UF
30.	Sake	Rp 0	Rp 218	Rp 280	Rp 498	UF
31.	Salmon Fresh	Rp 0	Rp 2,040	Rp 10,680	Rp 15,720	UF
32.	Sawi	Rp 0	Rp 4,778	Rp 5,801	Rp 10,579	UF
33.	Sesame Oil	Rp 12,142	Rp 6,001	Rp 4,603	Rp 22,746	UF
34.	Shoyu	Rp 2,968	Rp 1,265	Rp 982	Rp 5,215	UF
35.	Tempura	Rp 0	Rp 457	Rp 191	Rp 648	UF
	Sauce					
36.	Tobiko	Rp 0	Rp 0	Rp 3,650	Rp 3,650	UF
37.	Tofu	Rp 14,716	Rp 3,118	Rp 540	Rp 18,374	UF
38.	Tuna Fresh	Rp 5,125	Rp 31,000	Rp 0	Rp 36,125	UF
39.	Unagi	Rp 31,125	Rp 0	Rp 0	Rp 31,125	UF
40.	Unagi Sauce	Rp 638	Rp 0	Rp 0	Rp 638	UF
41.	Wakame	-Rp 7,465	-Rp 3,825	-Rp 1,429	-Rp 12,719	F
		Rp 3,113,158	Rp 2,091,557	Rp 995,833	Rp 6,210,314	UF

Source: Secondary Data processed, 2022

Table 4.10 is a table of food raw materials that experienced a difference between the standard price and the actual price for the period January to March 2022. Table 4.10 shows that there is a total loss of Rp. 4,742,672. This difference is caused by the purchase price of raw materials that is not in accordance with the standard, either the price is higher or the price is lower than the standard. The highest difference in the price of food raw materials occurred in January of Rp. 3,113,158, the lowest occurred in March of Rp. 955,833, and the difference of Rp. 2,091,557 occurred in February.

The food ingredients whose prices are higher than the standard price, causing the difference, include avocado for Rp. 6.88, basic udon Rp. 19,680, baen sprouts Rp. 3,110, butter garlic Rp. 2,190, caisin Rp. 10,125, carrot Rp. 775, garlic Rp. 9,337, ginger Rp. 1,038, leek Rp 168, lettuce Rp 168, mirin Rp 3,162, mushroom Rp 19,080, nori Rp 37,660, onion Rp 31,163, black paper Rp 210, ponzu sauce Rp 1,855, pork chasu Rp 30,720, sake Rp 498, salmon Rp 15,720, mustard greens Rp. 10,579, sesame oil Rp. 22,746, kikoman shoyu Rp. 5,215, tempura sauce Rp. 648, tobika orange Rp. 3,650, tofu Rp. 18.374, tuna Rp. 36.125, unag Rp. 31.125, beef Rp. 55.450, chicken egg Rp. 259.325, edamame Rp. 104.100, noodle ramen Rp. 161.20, noodle udon Rp. 158.677, prawn Rp. 99.640. This happens because of price increases from suppliers or from the market, and there is no price update on the existing standard recipe. Price differences that occur in food ingredients due to price errors in the company's standard recipe include chicken leg bonless Rp. 3,157,700, pork meat Rp. 1,807,065. This happened because of human error, which caused a price error to occur in the company's standard recipe. As for food ingredients whose price was lower than the standard price, among others, cucumber Rp. 680, Naruto cursing Rp. 2,960, wakame Rp. 12,719. Based on the description, the difference in price causes the difference to be detrimental, so it is necessary to control the related parts, namely the purchasing department and cost control. Based on the results of the calculation of the difference in the quantity of usage and the difference in prices for food & beverage, there is an adverse difference so that it is necessary to control the related parts so that the difference in losses can be minimized so that the standard cost of food & beverage is achieved.

2. Food & Beverage Cost Control at Cattamaran Beach Club

The following is a food cost control that is carried out based on Standard Operating Procedures (SOP) at the Cattamaran Beach Club in each section.

a. Purchasing department

The control carried out by the purchasing department is as follows:

- 1) Only the FB admin section can purchase items needed by the production department
- 2) Purchase accompanied by Purchase Requisition

b. Reception Section

The control carried out at the receiving department (FB Admin) is by adjusting the received materials, quantity, and price according to the existing Purchase Order (PO) and paying attention to the expiration date for groceries.

c. Warehouse Section

The control carried out by the Warehouse section is related to the storage and release of food & beverage ingredients. Storage of food groceries is carried out by always paying attention to food & beverage that is still in a proper condition for use

d. Production Department (Kitchen)

The control carried out in the production (kitchen) is by paying attention to the amount of food & beverage ingredients used to comply with the standard recipe.

e. Cost Control Section

The controls carried out by the Cost Control section are as follows:

- 1) Checking every Purchase Requisition and Purchase Order that will be loaded by FB Admin.
- 2) Conduct a market survey
- 3) Ensure that the warehouse department stores and releases goods according to procedures
- 4) Make a reconciliation report on food & beverage costs at the end of each month and inform the production department, finance manager.

Conclusion

1. The cause of the difference in food & beverage costs at Cattamaran Beach Club

The difference in food & beverage costs is due to the difference in the quantity of material used and the difference in the purchase price of the material. The reasons for this discrepancy are as follows:

- a. The occurrence of damage to the fruit material because it is not stored properly so that the material becomes unfit for use
- b. The difference in size from before. This happens because of employee errors that are inconsistent in processing materials because they are limited by the production time they have.
- c. The storage area for groceries is not clean, so there are mice that damage the ingredients
- d. Errors in the preparation of ingredients to be used for cooking, such as mistakes in cutting meat so that the meat cannot be used
- e. There is a change in the price of raw materials from the standard price

2. Food & Beverage Cost Control at Cattamaran Beach Club

Food & beverage cost control carried out based on Standard Operating Procedures (SOP) at Cattamaran Beach Club are as follows:

- a. Purchasing Department: In general, all procedures have been carried out well by the FB Admin section, but due to the increase and decrease in the price of materials in the market it is unpredictable
- b. Receiving Department: In general, the process of receiving this item has been carried out well by the FB Admin section. However, sometimes the receiving department is less careful in paying attention to the quality of incoming materials and focuses more on the quantity received
- c. Warehouse Section
 - 1) Item Storage
There are several procedures that are not good in implementation, including: Storage of materials is not neat, the place and storage temperature are not appropriate
 - 2) Expenditure of Goods: In general, the procedure for releasing goods is always carried out, but sometimes there are still expenditures of goods that are not recorded in the goods release log.
- d. Production department: There are several procedures that are ignored by the production department because in doing food & beverage production the production section is under time pressure and human errors often occur.
- e. cost control: In general, all procedures that have been carried out well by the cost control department. But the most difficult thing to do is to tell other sections to follow the existing procedures.

Acknowledgment

The author would like to thank the Head of the Accounting Department, the first supervisor, the second supervisor, and all those who have helped and supported during the process of preparing this journal. The authors also thank the Cattamaran Beach Club for assisting the author in obtaining data in completing this research and journal.

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