

Budget Analysis as a Food and Beverage Cost Control Tool at The Westin Resort Nusa Dua Bali

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Abstract: This study aims to determine the results of budget analysis as a means of controlling food and beverage costs at The Westin Resort Nusa Dua Bali. This study uses a qualitative research type with a quantitative descriptive approach. This research also uses literature study, observation technique, interview technique and documentation technique. The analytical method of this research is to analyze the food and beverage cost budget. The analytical tool used is analysis of deviation or analysis of variance by calculating the percentage of food and beverage standard costs, the percentage of actual food and beverage standard costs and the percentage of food and beverage variance costs. The results show that the budget has not functioned properly as a cost control tool because there are still variants that are not profitable for the company. Based on the results of research at The Westin Resort Hotel Nusa Dua, it is known that food and beverage cost control is less effective because the actual variance percentage exceeds the standard food and beverage cost variance percentage. In 2020 the difference in the percentage of food and beverage costs of 1.40% and 1.28% experienced an adverse difference, while in 2021 the difference in the percentage of food and beverage costs of 0.54% and 0.62% experienced an adverse difference. So that in 2020 it exceeds the deviation tolerance limit set by management by 1% and in 2021 the percentage of the actual food & beverage cost variance experiences a difference in losses but has not exceeded the tolerance limit.

Keywords: Budget, Control, Cost, Food and Beverage, Variance

Introduction

The tourism sector is the foundation of the livelihoods of the majority of the population in the Bali region. where in early 2020 Indonesia was hit by the covid-19 outbreak, which forced the government to impose a travel restriction aimed at slowing the spread of COVID-19 which resulted in a decrease in the number of tourist visits in 2020 so that many hotels had to stop their operations. One of the hotels affected by COVID-19 is the Westin Resort Nusa Dua Bali. Most of the hotel's revenue comes from the sale of room services and the sale of food and beverages. Room service revenue contributes around 65% of total hotel revenue, while the second largest revenue after room revenue is food and beverage revenue which accounts for around 30% of total hotel revenue according to (Wiyasha, 2014). Sales of food and beverages are one of the sources of income that make an important contribution, for hotels that have restaurant facilities that aim to achieve the profit targets set by management.

The Westin Resort Nusa Dua Bali is a five-star hotel that is currently making efforts to keep costs at the hotel efficient and effective to minimize the occurrence of irregularities and continue to run according to the standards set. Production of food and beverages is included from the largest income in the hotel, therefore one of the efforts that need to be done is cost control. Cost control is a systematic process or effort in setting implementation standards aimed at planning, feedback information systems, comparing actual implementation with planning, determining and regulating deviations and making corrections in accordance with the predetermined plan, so that the objectives are achieved effectively. effective and efficient in the use of costs.

If the implementation of the budget is not in accordance with the standards set by the management at The Westin Resort Nusa Dua Bali, it is necessary further to look for matters relating to cost control so that the implementation is in accordance with the standards set by the management, especially for the food and beverage section. These problems motivate this research, to find out the discrepancy between standard costs and

their realization and the cause of the difference between standard costs and actual costs for food and beverage at The Westin Resort Nusa Dua Bali Hotel in 2019-2021.

Method

In qualitative research the data that has been obtained and calculated by quantitative methods are then analyzed and described to answer the problems in this study. Data analysis begins by examining all data sources that have been carried out such as interviews, observations and documentation. This study compares the comparison data on the percentage of the standard cost of food and beverages with the percentage of the actual standard cost and looks for the percentage difference from 2019-2021. The calculations used in this study are as follows:

1. Standard Food and Beverage Cost Percentage

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

Source: Wiyasha (2011)

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

Source: Wiyasha (2014)

2. Actual Food and Beverage Cost Percentage

$$\text{Actual Beverage Cost Percentage} = \frac{\text{Cost of Beverage Sold}}{\text{Net Sales}} \times 100\%$$

Source: Wiyasha (2011)

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

Source: Wiyasha (2014)

3. Variance Food and Beverage Cost Percentage

$$\text{Variance Food Cost} = \text{Standard Food Cost Percentage} - \text{Actual Food Cost Percentage}$$

Source: Utthavi, & Sumerta, (2017)

$$\text{Variance Beverage Cost} = \text{Standard Beverage Cost Percentage} - \text{Actual Beverage Cost Percentage}$$

Source: Utthavi, & Sumerta, (2017)

If, realization < Budget, then it is favorable If, realization > budget, then it is unfavorable. The context of this research that is considered is in terms of expenses, so like the previous formula, if the realization is greater than the budget, it is unfavorable, where the variance is negative and the percentage is also the same.

Result and Discussion

Table 1. Comparison Of Standard Food Cost Percentage With Actual Food Cost In 2019-2021

Description	Period		
	2019	2020	2021
STANDARD			
Food Revenue (IDR)	116.857.686.405	95.776.352.434	98.225.358.765
Food Revenue (%)	100,00%	100,00%	100,00%
Cost of Food Sold (IDR)	40.901.190.242	33.517.952.028	34.382.353.191
Standard Food Cost (%)	35,00%	35,00%	35,00%
ACTUAL			
Food Revenue (IDR)	115.778.943.567	88.463.572.934	95.867.654.332
Food Revenue (%)	100,00%	100,00%	100,00%
Cost of Food Sold (IDR)	40.031.019.152	32.196.883.791	34.073.237.707
Actual Food Cost (%)	34,58%	36,40%	35,54%
VARIANCE			
Variance Food Cost (%)	0,43%	-1,40%	-0,54%

Source: Processed Data Accounting Department, The Westin Resort Nusa Dua Bali (2022)

In 2019 the percentage of actual food costs was 34.58% while standard food costs were 35.00%. It can be seen that there is a deviation of 0.43% which is a favorable difference. In the period January 1 to December 31, 2020, it is known that the percentage of actual food costs is 36.40% while standard food costs are 35.00%, the deviation of food costs that occurs is 1.40% which is an unfavorable difference. Based on 2021 data, the percentage of actual food costs is 35.54% while standard food costs are 35.00%, the deviation of food costs that occurs is 0.54% which is an unfavorable difference.

Table 2. Comparison Of Standard Food Cost Percentage With Actual Food Cost In 2019-2021

Description	Period		
	2019	2020	2021
STANDARD			
Beverage Revenue (IDR)	22.493.346.586	20.260.352.423	21.123.456.237
Beverage Revenue (%)	100,00%	100,00%	100,00%
Cost of Beverage Sold (IDR)	6.073.854.422	5.469.630.677	5.702.547.954
Standard Beverage Cost (%)	27,00%	27,00%	27,00%
ACTUAL			
Beverage Revenue (IDR)	21.567.352.346	19.756.542.387	20.452.635.423
Beverage Revenue (%)	100,00%	100,00%	100,00%
Cost of Beverage Sold (IDR)	5.736.734.209	5.586.749.533	5.649.039.533
Actual Beverage Cost (%)	26,60%	28,28%	27,62%
VARIANCE			
Variance Beverage Cost (%)	0,40%	-1,28%	-0,62%

Source: Processed Data Accounting Department, The Westin Resort Nusa Dua Bali (2022)

The percentage of actual drink costs in 2019 was 26.60% while the standard percentage of beverage costs was 27.00%. It can be seen that there was a deviation in the cost of drinks that occurred at 0.40% which is a favorable difference. In 2020, it is known that the percentage of actual drink costs is 28.28% while the standard percentage of beverage costs is 27.00%. The deviation of beverage costs that occurs is 1.28% which is an unfavorable difference. Based on 2021 data, the percentage of actual drink costs is 27.62% while the standard percentage of beverage costs is 27.00%, the deviation of beverage costs that occurs is 0.62% which is an unfavorable difference.

The tolerance for deviation from the standard size is determined as a percentage of 1% (Wiyasha, 2014). Meanwhile, the results of interviews with cost control at The Westin Resort Nusa Dua Bali also

stated that the tolerance limit for deviations was 1%. According to Rizki (2018), it states that if Realization < Budget, then it is favorable. If Realization > Budget, then it is unfavorable.

The differences that can be identified are indicators that cause deviations in food and beverage cost control so that later it can be determined what cost control will be carried out by management in order to obtain optimal profits. The standard food and beverage cost percentage variance actually in 2019-2021, most of them experienced an adverse difference where the actual cost was higher than the standardized one. The factors that influence the percentage of food and beverage costs include:

1. Factors that cause adverse differences in food cost consist of:

a. Purchase

Purchases that exceed this standard are caused by the purchasing department not paying attention to the specifications (criteria) of food ingredients purchased from vendors. So that the purchased food ingredients do not match the criteria and are needed to make a menu which is a waste in purchasing food raw materials. Due to the implementation of a contract system with vendors, making prices follow the current market price so that prices must be updated and adjusted every month according to the existing contract then when the purchasing department orders goods from the vendor concerned, the vendor often confirms that the stock of goods is empty so that the purchasing department Look for vendors who have food ingredients as needed and ignore the higher prices offered due to the needs of the menu that will be served to guests. Often from the purchase request order (PR) maker where the head of the kitchen department who is working does not immediately approve the request that has been made and inhibits the purchasing department from placing an order with the vendor concerned. There are sudden and urgent additions in the purchase of groceries, making the purchasing department only able to contact the vendor who has the food and if the one who confirms first has the goods without thinking that the price is more expensive than the usual vendor, the purchasing party will immediately order with the approval of the head of the kitchen in advance because the use of food ingredients is needed as soon as possible.

b. High Tea F&B Promo

Increased high tea F&B promo that exceeds the standard every year. This is due to the large number of food ingredients used during the promo.

c. Officers Check

Officers check exceeds the standards that have been set in 2019 to 2021. This happens because of the many meetings held by the General Manager (GM), in each meeting that requires consumption where every consumption requires food ingredients. The officers check suffered a margin of loss due to the large number of plans to conduct that caused the officers check to exceed standards.

d. Anniversary/ssa/empl.benefit

Anniversary, Salary and Employee Benefits exceed the standards set in 2020 and 2021. This happens because of the many benefits for employees who work where often employees who hold anniversary stays at hotels where every employee and relative who stays will get free breakfast. Anniversary, Salary and Employee Benefit which suddenly makes the resulting recapitulation experience a loss or standard exceeding the predetermined budget.

e. Room Amenities Coffee and Tea, Room Amenities Fruit Basket, Welcome Drink.

Room Amenities Coffee and Tea, Room Amenities Fruit Basket, Welcome Drink where the increase occurred due to the promos given in each room. This happens because the guest ordered the promo.

f. F&B supplies

F&B supplies experienced an increase in 2020. This increase was due to the replacement of various knives and pans that year.

g. Beverage to Food

Beverage to food exceeds the standard in 2019 to 2021. This is due to the large number of beverage ingredients used for cooking in the production section.

Gusman and Purbadini (2016) the difference occurs because the budget target is too high so it is difficult to achieve, while according to Sinar (2020) the difference occurs due to a decrease in income and expenses or services. Based on the results of interviews and observations in this study, deviations occur due to credit and costs that are excessive in food costs and are not in accordance with standards.

2. Factors that cause adverse differences in beverage costs consist of:

a. Purchase

Purchases that exceed this standard are due to the fact that the purchasing department uses a contract system with vendors, making the price follow the price according to the existing contract. where often the vendor does not have the item, which requires the purchasing department to find another vendor that has the same beverage ingredients even though it is offered at a higher price.

b. Opening Inventory

The increase in opening inventory exceeds the standard in 2019 to 2021. This occurs because there are many beverage ingredients left from the time of beverage production and beverage ingredients that have not been rechecked for expiration dates, resulting in an increase at the time of opening inventory.

c. Mini Bar Write Off

The increase in mini bar write offs that exceeded the standard in 2020. This was due to the large number of damaged (expired) beverage ingredients that were still stored in every existing mini bar.

d. Officers Check

Officers check exceeds the standards set in 2020 and 2021. This happens because of the many meetings held by General Manager level up (GM), in each meeting that requires drinks, where it is necessary to serve drinks and require raw materials to order. Officers check experienced a margin of loss due to the large number of meetings planned to hold promotions that caused the officers check to exceed the standard.

e. Anniversary/ssa/empl.benefit

Anniversary, Salary and Employee Benefit exceed the standards set in 2021. This happens because of the many benefits for employees who work where often employees who hold anniversary stays at hotels where every employee and relative who stays will get free drinks. Anniversary, Salary and Employee Benefit which suddenly makes the resulting recapitulation experience a loss or standard exceeding the predetermined budget.

f. F&B supplies

F&B supplies have increased in 2019 to 2021. Where this increase occurred due to the replacement of supplies that occurred.

g. Beverage to Food

Beverage to food exceeds the standard in 2020 to 2021. This is due to the large number of beverage ingredients used for cooking in the production section.

h. Food to Beverage

Food to beverage exceeds standards in 2019 to 2020. This is due to the large number of food ingredients used to beautify beverage dishes or used as garnishes in the production section.

Gusman and Purbadini (2016) the difference occurs because the budget target is too high so it is difficult to achieve. Meanwhile, according to Sinar (2020) the difference occurs due to a decrease in income and expenses or services. Based on the results of interviews and observations in this study, deviations occur because credit and costs are excessive in drinking costs and not in accordance with standards.

3. Factors in controlling costs that have not been optimal.

The functions that are still less than optimal in controlling food and beverage costs that cause the difference in losses in 2019-2021 in this study from the results of interviews are as follows:

a. Purchasing

Purchases of food and beverage ingredients sometimes still ignore the standard purchase specification. As a result, when purchasing a purchase order does not explain the desired material

criteria when ordering food or beverage raw materials, purchasing only sends a photo list of the names of the items in the Purchase Order (PO) from what they want to the vendors concerned. Resulting in many wrong items and not as desired from the production department which requires the return of goods due to the wrong item, the possibility of a difference in the name of the item in the hotel with that of the vendor resulting in wrong items and prices can occur at any time due to less than optimal price and name updates items from the purchasing party that are not updated according to the contract every month, and frequent miscommunication with vendors so that the occurrence of double goods comes from interviews with purchasing parties at The Westin Resort Nusa Dua Bali.

b. Receiving

Based on the results of interviews with Receiving staff, goods often accumulate because other departments, especially the kitchen, after confirming that the goods have arrived but never pick up the goods that have been ordered. As a result, these goods can be damaged, especially goods that are easily damaged such as fresh goods and frozen goods. the double occurrence of receiving the same goods due to the lack of accuracy of the receiving staff in paying attention to the PO that has been used and because it was brought by a different vendor resulted in double incoming goods this occurs because when the purchasing staff orders the goods, the lack of information from the supplier regarding whether the goods are ready and can held the next day or does not result in a double order.

c. Storeroom

Based on the results of interviews with the Store Manager, there is often a discrepancy in the expenditure of goods using the FIFO method from outlet representatives who take goods that are not in accordance with the FIFO method and instead take the reverse order that has been prepared previously by the storekeeper. Placement of different stores where the storekeeper is arranging goods so that they cannot see the picking up of goods in the store due to differences in places and also requests for simultaneous collection of goods from several outlets so that the storekeeper can only trust the representative of the outlet who picks the goods and only sees the goods that are received. has been taken by the representative of the outlet with the store requestion form is appropriate or not. So at the time of inventory it will be seen how many items have expired because of the inappropriate collection made by the representative of the outlet.

d. Kitchen and Bar

Based on the results of interviews with the Executive Chef and Food and Beverage Manager, problems were found that made the production section less than optimal in processing food and beverage ingredients. Excess materials used to process food and beverage ingredients that are made sometimes do not comply with the predetermined standard recipe and during pre-production preparation there are still many materials that are wasted because it is possible that only the contents of the ingredients are used to process a food or drink. Standard recipe which determines the dose of raw materials used to serve a dish, either food or drink for each portion. However, it still often happens when making a menu where employees do not follow the standard recipe to shorten the time in making a dish in ordering quite a lot of food and drinks, resulting in wastage or lack of measure on each menu served because the rush in serving it makes employees part of the team. kitchen and bar only use estimates to create a menu. So that the ingredients used can exceed each standard recipe that is set.

Suak and Ponto (2021) state that the budget function in an organization can be grouped into four functions, namely: 1. Planning (planning), 2. Organizing (organizing), 3. Actuating (moving), 4. Controlling (controlling). Meanwhile, according to Gie (2021) in the theory of administrative management has six main functions, namely: predicting, planning, coordinating, commanding, controlling, developing. Wiyasha (2011) suggests the functions involved in food and beverage supervision are as follows: sales function, reception function, storage function, production function and sales function, while in this study the functions are not optimal in management control at The Westin Resort Nusa Dua Bali. from the results of the interview are as follows: the purchasing department, the receiving section, the storeroom section and the production section.

Conclusion

In controlling the actual food and beverage costs at The Westin Resort Nusa Dua Bali, it can be said that it is less effective because the actual variance percentage exceeds the standard food and beverage cost variance. In 2020 exceeds the deviation tolerance limit that has been set by management by 1% and in 2021 the variance percentage of actual food and beverage costs experiences a loss margin but has not exceeded the tolerance limit. Where the causes of the difference are less than optimal parts (Purchasing), Receiving, Storeroom, production (kitchen and bar), excessive use of officers check, food to beverage and beverage to food, Office supplies.

In 2019 the variance of food and beverage cost percentage was 0.43% and 0.40% where the difference was favorable. In 2020 the variance of food and beverage cost percentage of 1.40% and 1.28% experienced an adverse difference, while in 2021 the variance of food and beverage cost percentage of 0.54% and 0.62% experienced an adverse difference.

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