

Variance analysis as a tool of controlling food and beverage costs at Masmara Resort Cangu

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ABSTRACT

This research focuses on controlling food and beverage costs at Masmara Resort Cangu due to adverse variances between standard costs and actual costs. This study aims to determine the variance between standard costs and actual costs and the causes of variance and how to control food and beverage costs. This type of research is mixed method study, which is a sequential mixed methods strategy was used, especially a sequential exploratory strategy. The data sources used are primary data in the form of interview and observation results and secondary data in the form of standard recipes, reconciliation reports, sales reports, standard cost reports and actual cost reports. The data analysis techniques used are quantitative analysis techniques and control techniques. The results showed an unfavourable variance both in terms of the quantity of raw material use and also the price of raw materials caused by differences in the use of raw material quantities and differences in standard raw material prices with the actual. For food and beverage cost control, there are still discrepancies when purchasing goods above the standard price, receiving goods is carried out by unauthorized staff, storage does not match the type and does not apply the FIFO (First In First Out) system, and the production section does not use the standard recipe that has been set.

Keywords: FNB costs, Masmara Resort Cangu, variance analysis

1. Introduction

The tourism sector is the livelihood of the majority of residents in the Bali area and is one of the industries that influences national income. Efforts to increase tourism visits must be balanced with the construction of facilities that can support tourism development in Bali, such as accommodation, restaurants, shopping centres, cultural museums and others. One of the facilities that has an important role in the world of tourism is accommodation facilities, be it hotels, resorts, villas and others. The facilities provided in the hotel or resort itself are equipped with the facilities that tourists need, in the form of a restaurant, swimming pool, laundry, sports venue, spa, and others [1].

According to Surjadi, costs are sacrifices of economic resources which are measured in currency units, whether they have just been planned or have already occurred to achieve certain goals. The costs incurred are the basic costs that must be incurred to obtain income. There are 2 types of costs, namely costs that are sacrificed to achieve certain goals and have occurred in the past (historical costs) and costs that will be budgeted for and used in the future [2]. Each department certainly incurs costs for its operational activities. These costs must be controlled so that they do not exceed the standards that have been set, if they exceed these standards it can cause hotel profits to decrease due to costs being too high [3].

The cost of food is the price of all ingredients used to produce a type of food. Meanwhile, the cost of drinks is the cost of all ingredients used to produce a type of drink. The basic price of food and beverage can be directly compensated by the food and beverage sales that occur [4]. Meanwhile, according to Douglas, the basic price of food is all the costs incurred to process one portion of food so that it is ready to be served to customers (guests) [5]. One way to control food and beverage costs is to compare standard costs with actual costs. Standard costs are costs that have been determined by management to produce food or drinks according to a standard recipe, while actual costs are the actual costs incurred or incurred [6]. The difference between standard costs and actual costs is called variance. This happens because the plans expected by management do not achieve previously set targets. There are two differences, namely the favourable difference if the standard cost is greater than the actual cost and the unfavourable difference if the standard cost is smaller than the actual cost. Adverse differences will be analysed and then investigated for their causes so that solutions can be found to overcome them [7].

Masmara Resort is a four-star resort that provides accommodation in the form of accommodation and restaurants located at Jalan Pantai Pererenan No. 170, Canggu, Mengwi, Badung, Bali. In order to survive in the midst of competition and be able to achieve the expected profit targets, it is very important for management to control its operational costs, especially food and beverage costs. The standardization of food and beverage costs that has been determined can be used as a reference to reduce costs as small as possible or as far as possible the costs incurred are in accordance with the standard costs that have been previously determined [10]. However, in fact, in the last 6 (six) months of 2022 there was a variance between standard costs and actual costs which exceeded the standard food and beverage costs and the tolerance limits set by the company. This certainly needs to be studied further as to the causes of these over costs. The percentage between standard costs and actual costs as well as the variance that occurs between these two costs at Masmara Resort Canggu for the period July to December 2022 can be seen in Table 1 below:

Table 1. Food and Beverage Reconciliation
Period July - December 2022 Masmara Resort Canggu

Month	Food Costs			Beverage Cost		
	Standard	Actual	Variance	Standard	Actual	Variance
July	32%	37.76%	5.76%	30%	36.49%	6.49%
August	32%	43.26%	11.26%	30%	38.99%	8.99%
September	32%	46.00%	14.00%	30%	41.50%	11.50%

October	32%	39.89%	7.89%	30%	39.37%	9.37%
November	32%	42.32%	10.32%	30%	43.30%	13.30%
December	32%	33.16%	1.16%	30%	39.60%	9.60%
Average	32%	40.40%	8.40%	30%	39.88%	9.88%

Source: Secondary data processed, 2023

Based on Table 1, there is a difference between the percentage of standard costs and actual costs from July to December 2022. Masmara Resort has set standard costs for food and beverage at 32% and 30% respectively, with a tolerance limit of 3%. This research aims to determine the calculation of food and beverage cost variances between standard costs and actual costs, the factors that cause cost variances and the process of controlling food and beverage costs at Masmara Resort Canggu. In addition, in this study, the research object chosen by the researcher is quite interesting and different from the others because it is a newly operating resort. And also, it is clearly the difference between research conducted by researchers and other studies because researchers use food and beverage cost objects at Masmara Resort Canggu with a research year of 2023.

2. Method

This type of research is mixed method study, which is a sequential mixed methods strategy was used, especially a sequential exploratory strategy [9]. In this research, the first stage collects qualitative data in the form of the primary data that is data from observations and interviews with the kitchen, bar and accounting departments, then in the second stage collects the secondary data that is the number of sales of each food and beverage that is included in the top ten most sold menus, standard recipes for each menu, records of standard and actual costs used for raw materials each month, and cost reconciliation reports for July-December 2022. This research was carried out at Masmara Resort Canggu which is located at Jalan Pantai Pererenan, No.170, Mengwi, Badung, Bali. This research was conducted over a period of six months, starting from February-July 2023. The techniques for collecting data were obtained through interviews, documentation and direct observation of research objects.

3. Results and Discussion

Before heading to the cost analysis' results, researchers obtained the data in this study through interviews with several sources at Masmara Resort Canggu. The excerpts of some questions during the interview are as follows:

Table 2. Interview Questions on Excerpts at Masmara Resort Canggu 2023

No	Excerpts	Question	Answer
1.	Purchasing section	Has every purchase made by the kitchen and bar section of the purchasing department been coordinated with the section/storage and cost control?	Of course, the procurement of raw materials is always coordinated with these parts so that there is no accumulation of raw materials.
2.	Receiving section	What are the problems that occur in the procurement of food and beverage ingredients at Masmara Resort Canggu?	Problems that occur are often due to sudden purchases and when the ordered materials are out of stock at the supplier.
3.	Storage section	How is the recording system when goods or ingredients arrive? Is it	Goods that arrive are not recorded on the stock card but a receiving report is immediately made through the system,

			recorded on the stock card or just inputted into the system?	then printed and merged into one with the daily market list or purchase order and invoice.
4.	Production section		What are the obstacles in the storage section?	The obstacles that occur in the storage section are usually materials that are not stored according to their place and type. For example, vegetables and fruits that should be stored in the chiller, but are not stored properly and cause the material to be damaged.
5.	Cost section	Control	What is the standard cost that has been set for each food and beverage?	The standard cost set by management is 32% for food and 30% for beverage.

After the researcher conduct the interview, the researcher found the result from the analysis of the variance that occurs can be carried out by analysing the cost of food and beverage raw materials where the two difference model or formula for the difference in quantity of raw materials and the difference in price of raw materials [8], the formula is as follows:

a) Difference in Quantity of Direct Raw Materials

This difference occurs if the actual raw material quantity is smaller than the standardized quantity, which will result in a profitable difference (F). Likewise, if the actual quantity is more than the standard quantity, the meal will experience a detrimental difference (UF).

Formula:

$$\text{DRM Quantity Difference} = (\text{QStd} - \text{QAct}) \times \text{PStd} \dots(1)$$

b) Difference in Direct Raw Material Prices

This difference occurs because the actual price is different from the standard price. Profit difference (F) occurs if the actual price of raw materials is less than the standard price that has been set and vice versa.

Formula:

$$\text{DRM Price Difference} = (\text{PAct} - \text{PStd}) \times \text{QAct} \dots(2)$$

Information:

F = Favourable

UF= Unfavourable

QAct = Actual Quantity

QStd = Standard Quantity

PStd = Standard Price

PAct = Actual Price

DRM = Direct Raw Materials

Table 3. Variants in Quantity Use of Food Raw Materials
 Masmara Resort Canggu on July-December 2022

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
1	Baby Romain	3,570	5,950	40	-95,200	UF
2	Basil	1,100	1,650	70	-38,500	UF
3	Beef Chuck Tenders	15,900	15,900	147	-	
4	Black Paper Whole	292	292	110	-	

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
5	Black Pepper Powder	539	539	110	-	
6	Bread Crumble	7,355	8,545	30	-35,700	UF
7	Broccoli	10,450	11,495	50	-52,250	UF
8	Big Bun Burger	173	173	4,500	-	
9	Unsalted Butter	2,835	4,740	100	-190,500	UF
10	Cabbage Red	2,975	2,975	40	-	
11	Caisim(Mustard greens)	5,700	8,550	10	-28,500	UF
12	Capsicum Green	3,135	3,135	45	-	
13	Capsicum Red	3,135	4,180	60	-62,700	UF
14	Capsicum Yellow	2,090	2,090	75	-	
15	Carrots/Imported Carrots	8,675	10,695	15	-30,300	UF
16	Cashew Whole	4,180	5,225	150	-156,750	UF
17	Cherry Tomatoes Red	3,060	3,672	45	-27,540	UF
18	Chicken Breasts	98,500	105,955	48	-357,840	UF
19	Chilli Red Big	1,100	1,650	40	-22,000	UF
20	Chornicorn gherkins	519	519	103	-	
21	Coconut Milk(Coconut cream)	2,650	2,650	35	-	
22	Coriander fresh	3,180	5,300	60	-127,200	UF
23	Coriander Leaves	1,170	1,170	60	-	
24	Dijon Mustard	1,287	1,049	180	42,840	F
25	Dragon Fruit Red	9,850	11,820	22	-43,340	UF
26	Eggs	1,207	1,207	2	-	
27	Feta Cheese	2,040	2,040	266	-	
28	Fried Shallot	2,850	4,275	85	-121.125	UF
29	Garlic (Garlic)	4,020	4,254	28	-6,552	UF

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
30	Peanuts	1,060	1,590	32	-16,960	UF
31	ABC Sweet Soy Sauce	5,700	6,555	56	-48,266	UF
32	Prawn crackers	8,550	8,550	35	-	
33	Ketchup	5,190	5,190	16	-	
34	Imported Lemons	1,170	1,170	42	-	
35	Lemongrass(Lemongrass)	3,180	2,650	12	6,360	F
36	Lettuce Lolo Roso	692	1,038	30	-10,380	UF
37	Lime (Lime)	7,880	7,880	15	-	
38	Long Bean	5,500	6,050	15	-8,250	UF
39	Mangos	9,850	9,850	45	-	
40	Marinated	117	117	5,269	-	
41	Mayonnaise Maestro 1kg	2,380	2,380	40	-	
42	Melon rock	9,850	9,850	16	-	
43	Minced Beef	20,760	24,220	90	-311,400	UF
44	Fried rice paste	285,000	285,000	2,42	-	
45	Olive Oil	4,380	4,965	210	-122,850	UF
46	Bombay Onions	5,745	6,790	20	-20,900	UF
47	Picle /pickles	285	285	1,128	-	
48	Pineapples	19,700	15,760	7	27,580	F
49	Potato	28,990	60,780	18	-572,220	UF
50	Potato Baby	1,590	2,120	14	-7,420	UF
51	Red Curry Paste	212	212	1,49	-	
52	Salt(Salt)	1,648	1,648	15	-	
53	Sesame Seed Black	627	627	115	-	
54	Sesame Seed White	627	627	110	-	
55	Shalot	4,540	5,420	37	-32,560	UF
56	Avocado Smash	204	204	7,29	-	
57	Sour Bread	204	204	4,9	-	

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
58	Sour Bread Vivre	159	159	4,167	-	
59	Steam rice	827	827	1,181	-	
60	Stir Fry Sauce	319	319	4,873	-	
61	Strawberries	7,880	9,850	65	-128,050	UF
62	Sunkist	7,880	7,880	43	-	
63	Local Tenderloin	12,100	12,650	160	-88,000	UF
64	Blue Triangle Flour	4,760	5,950	15	-17,255	UF
65	Tomato	5,240	5,800	16	-8,960	UF
66	Watercress	4,080	3,060	20	20,400	F
67	Watermelon Red	19,700	29,550	10	-98,500	UF
68	White Pepper	318	318	120	-	
69	Plain Yogurt	3,510	3,510	33	-	
Total					-	UF
					2,790,788	

Source: Secondary data processed, 2023

Based on the table above, it can be seen that the total use of food raw materials experienced an unfavourable difference of IDR 2,790,788. There were 32 (thirty two) raw materials experiencing adverse quantity variances. This is due to raw materials whose quantity exceeds the standard quantity, such as: 1) the human error factor in preparing and processing raw materials, such as cutting vegetables or cutting meat that does not comply with the standard recipe, causing the meat or vegetables to exceed what is standardized. 2) The use of raw materials only uses estimates from each chef and their use is not weighed beforehand but only uses estimates. 3) errors in storing raw materials.

Table 4. Price Variants on Food Raw Materials
 Masmara Resort Canggu July-December 2022

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
1	Baby Romain	40	37	5,950	17,850	F
2	Basil	70	70	1,650	-	
3	Beef Chuck Tenders	147	150	15,900	-47,700	UF
4	Black Paper Whole	110	110	292	-	
5	Black Pepper Powder	110	110	539	-	
6	Bread Crumble	30	30	8,545	-	

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
7	Broccoli	50	52	11,495	-22,990	UF
8	Big Bun Burger	4,500	4,700	173	-34,600	UF
9	Unsalted Butter	100	102	4,740	-9,480	UF
10	Cabbage Red	40	42	2,975	-5,950	UF
11	Caisim(Mustard greens)	10	10	8,550	-	
12	Capsicum Green	45	43	3,135	6,270	F
13	Capsicum Red	60	60	4,180	-	
14	Capsicum Yellow	75	75	2,090	-	
15	Carrots/Imported Carrots	15	15	10,695	-	
16	Cashew Whole	150	150	5,225	-	
17	Cherry Tomatoes Red	45	50	3,672	-18,360	UF
18	Chicken Breasts	48	51	105,955	-317,865	UF
19	Chilli Red Big	40	45	1,650	-8,250	UF
20	Chornicorn gherkins	103	106	519	-1,526	UF
21	Coconut Milk(Coconut cream)	35	35	2,650	-	
22	Coriander fresh	60	62	5,300	-10,600	UF
23	Coriander Leaves	60	60	1,170	-	
24	Dijon Mustard	180	180	1,049	-	
25	Dragon Fruit Red	22	25	11,820	-35,460	UF
26	Eggs	2,000	2,000	1,207	-	
27	Feta Cheese	266	280	2,040	-28,560	UF
28	Fried Shallot	85	85	4,275	-	
29	Garlic (Garlic)	28	35	4,254	-29,778	UF
30	Peanuts	32	32	1,590	-	
31	ABC Sweet Soy Sauce	56	56	6,555	-	
32	Prawn crackers	35	35	8,550	-	
33	Ketchup	16	16	5,190	-	
34	Imported Lemons	42	45	1,170	-3,510	UF
35	Lemongrass(Lemongrass)	12	12	2,650	-	

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
36	Lettuce Lolo Roso	30	30	1,038	-	
37	Lime (Lime)	15	15	7,880	-	
38	Long Bean	15	17	6,050	-12,100	UF
39	Mangos	45	48	9,850	-29,550	UF
40	Marinated	5,269	5,675	117	-47,457	UF
41	Mayonnaise Maestro 1kg	40	40	2,380	-	
42	Melon rock	16	18	9,850	-19,700	UF
43	Minced Beef	90	92	24,220	-48,440	UF
44	Fried rice paste	2,420	2,420	285	-	
45	Olive Oil	210	210	4,965	-	
46	Bombay Onions	20	24	6,790	-27,160	UF
47	Picle /pickles	1,128	1,128	285	-	
48	Pineapples	7	7	15,760	-	
49	Potato	18	20	60,780	-121,560	UF
50	Potato Baby	14	14	2,120	-	
51	Red Curry Paste	1,490	1,490	212	-	
52	Salt(Salt)	15	15	1,648	-	
53	Sesame Seed Black	115	118	627	-1,568	UF
54	Sesame Seed White	110	110	627	-	
55	Shalot	37	40	5,420	-16,260	UF
56	Avocado Smash	7,290	7,290	204	-	
57	Sour Bread	4,900	5,319	204	-85,537	UF
58	Sour Bread Vivre	4,167	4,250	159	-13,250	UF
59	Steam rice	1,181	1,313	827	-108,544	UF
60	Stir Fry Sauce	4,873	4,873	319	-	
61	Strawberries	65	65	9,850	-	
62	Sunkist	43	45	7,880	-15,760	UF
63	Local Tenderloin	160	160	12,650	-	
64	Blue Triangle Flour	15	15	5,950	-	
65	Tomato	16	18	5,800	-11,600	UF
66	Watercress	20	20	3,060	-	

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
67	Watermelon Red	10	10	29,550	-	
68	White Pepper	120	120	318	-	
69	Plain Yogurt	33	33	3,510	-	
Total					(1,108,995)	UF

Source: Secondary data processed, 2023

Based on Table 4 above, it can be seen that the price variance on raw materials experienced an unfavourable difference of IDR 1,108,995. Based on this number, there were 28 raw material prices that experienced adverse variations. The cause of unfavourable variance between the standard price and the actual price is because there is a contract price with the supplier which is updated every month. Apart from that, there are often sudden orders for raw materials by the kitchen department, causing the purchasing department to be unable to place orders with suppliers to bring in raw materials urgently. This causes the purchasing department to have to buy from other parties who offer higher prices (outside of the contract) including if the supplier does not have stock (sold out) of the raw materials they want to order.

Table 5. Beverage Raw Materials' Use in Quantity of Variations at Masmara Resort Canggu on July-December 2022

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
1	Apple	67,050	61,680	26	139,620	F
2	Beetroot	10,500	12,600	30	-63,000	UF
3	Carrotts	26,850	26,850	20	-	
4	Celery	3,030	3,240	23	-4,830	UF
5	Cleo	134,510	161,700	0.9	-25,759	UF
6	Coffee Bean	14,195	17,658	222	-768,786	UF
7	Coriander Leaves	315	525	60	-12,600	UF
8	Fresh milk	110,660	114,440	19	-69,930	UF
9	Honey (840gr)	2,100	2,625	34	-17,850	UF
10	Ice Tube	68,000	63,210	1,2	5,748	F
11	Kale	1,980	1,980	40	-	
12	Kombucha	27,150	28,960	50	-90,500	UF
13	Mangos	30,600	38,250	45	-344,250	UF

No	Items	Quantity Standard (Units)	Quantity Actual (Units)	Standard Price (IDR)	Variant (QS-QA)x PS (IDR)	Note (F/UF)
14	Pineapples	6,335	6,335	14	-	
15	Red Ginger	11,870	12,765	45	-40,275	UF
16	Squeeze Lime Juice (5L)	2,970	3,960	18	-17,622	UF
17	Tangerines	107,400	143,200	20	-698,100	UF
Total					(2,008,134)	UF

Source: Secondary data processed, 2023

Based on this table, it can be seen that there are adverse variants in the quantity of use of beverage raw materials. The adverse variant amounts to IDR 2,008,134 which consists of 12 (twelve) raw materials that experience adverse variants. The raw materials include beetroot IDR 63,000, celery IDR 4,830, cleo IDR 25,759, coffee bean IDR 768,786, coriander leaves IDR 12,600, fresh milk IDR 69,930, honey IDR 17,850, kombucha IDR 90,500, mango IDR 344,250, red ginger IDR 40,275, squeeze lime juice IDR 17,622, and tangerine IDR 698,100. This is caused by errors in measuring the raw materials to produce drinks, resulting in excess or insufficient measurements that do not comply with standards. Apart from that, there are also errors in storing raw materials, such as fruit that should be stored in the chiller but is not stored in the chiller, resulting in raw materials that are damaged and cannot be used.

Table 6. Beverage Raw Material Price Variants at Masmara Resort Canggu on July-December 2022

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
1	Apple	26	29	61,680	-185,040	UF
2	Beetroot	30	30	12,600	-	
3	Imported Carrots	20	18	26,850	53,700	F
4	Celery	23	25	3,240	-4,860	UF
5	Cleo	0.9	1.1	161,700	-17,021	UF
6	Coffee Bean	222	224	17,658	-35,316	UF
7	Coriander Leaves	60	62	525,000	-1,050	UF
8	Fresh milk	19	20	114,440	-114,440	UF
9	Honey (840gr)	34	37	2,625	-7,875	UF
10	Ice Tube	1,2	1,2	63,210	-	
11	Kale	40	40	1,980	-	

No	Items	Price Standard (IDR)	Price Actual (IDR)	Quantity Actual (Units)	Variant (PS-PA)x QA (IDR)	Note (F/UF)
12	Kombucha	50	52	28,960	-57,920	UF
13	Mangos	45	48	38,250	-114,750	UF
14	Pineapples	14	15	6,335	-6,335	UF
15	Red Ginger	45	52	12,765	-89,355	UF
16	Squeeze Lime Juice (5L)	18	18	3,960	-792	UF
17	Tangerines	20	19	143,200	71,600	F
Total					-509,454	UF

Source: Secondary data processed, 2023

Based on Table 6 above, it can be seen that the price variance for raw materials experienced an unfavourable difference of IDR 509,454. Based on this number, there were 12 raw material prices that experienced adverse variations. The cause of this variant is due to an increase in prices from suppliers. Apart from that, there are often sudden orders for raw materials by the bar department, causing the purchasing department to be unable to place orders with suppliers to bring in raw materials urgently. This causes the purchasing department to have to buy from other parties who offer higher prices (outside of the contract) including if the supplier does not have stock (sold out) of the raw materials they want to order.

Control is a way to know that the activities or operations carried out are running according to what has been planned and determined. In this research, food and beverage control needs to be carried out because the variants obtained are unfavourable variants. To achieve the basic food price determined by management requires the involvement of several functions (departments)[4]. The following are the functions involved in controlling food and beverage at Masmara Resort Cangu:

a) Purchasing department

The purchasing party makes price offers to several suppliers to work together to get competitive prices with good quality. However, in reality, the purchasing department sometimes orders goods or raw materials from suppliers who have collaborated with the resort. This is due to urgent needs so the supplier cannot bring it in quickly and the supplier's stock is empty. This causes high price differences when purchasing from other suppliers due to the absence of a previous contract.

b) Reception Department

The receiving department is the section in charge of receiving goods from suppliers or vendors. The goods received must be in accordance with the daily market list, purchase order or purchase request regarding the type of goods, quantity, price and condition of the goods. However, because there are multiple positions between the receiving, storage and cost control departments, the person receiving goods from the supplier is more often the waiter or waitress and there is often miscommunication between the recipient of the goods and the receiving department.

c) Storage Section

Control of storage and dispensing of food and beverage ingredients at Masmara Resort is carried out directly by the kitchen and bar departments. The control carried out is in the form of storing raw materials to suit the type of food being stored. Apart from that, you also need to

pay attention to the arrangement of food items so that it is easier to pick them up. However, in reality, control in the storage of food ingredients is not paid enough attention by the kitchen department in particular. So that materials that can still be used in the future are damaged because they are not neatly stored. Likewise, when storing meat, there are leftover pieces of meat that are not combined with the same type, making it difficult to inventory. Raw material expenditure is used using the FIFO (First In First Out) method. This method is used so that materials or goods that enter the warehouse earlier are better used first considering the quality and expiry date of the goods or materials. Control at Masmara Resort only uses label stickers that are attached to several existing raw materials or goods. Then, when taking the raw materials or goods, the kitchen or bar section takes them randomly and pays little attention to the expenditure of goods using the FIFO method.

d) Production Department

Control in the production section is carried out by paying attention to the measurements and quantities of food and beverages used so that they comply with the standard recipes that have been determined. However, in reality the bar and kitchen do not comply with existing standards. This is because there is a short time in the production process so that kitchen and bar staff only use measurements according to their respective estimates. So in the production process you have to pay attention to the procedures for cutting vegetables, meat and fruit as well as the measurements for making drinks. This also needs to be considered because it will affect the taste of the food and drinks produced if they are not produced according to standards.

e) Sales Department

Control of the sales department is carried out to provide information regarding the types of food and drinks sold, the amount of food and drinks sold, the number of sales received either in cash, debit or credit. Every order from a guest is given a bill and sign. All sales transactions are input into the system and made into a daily summary sales report which is then submitted to the income audit (AR) section to be checked again. Apart from the daily sales summary report, the sales party also submits bank settlement for payments made via debit and credit to income audit (AR). For cash sales, a daily cash remittance is made which will be handed over to the general cashier at Masmara Resort has carried out sales control well.

4. Conclusion

Based on the discussion above, this research can be concluded as follows:

- a) The calculation of the standard cost variance with the actual food and beverage costs for each of the 10 (ten) menus sold at Masmara Resort Canggu uses the difference formula between two methods, namely the difference in quantity of raw materials and the difference in price of raw materials.
- b) The factors causing the difference in food and beverage raw materials that have been standardized with the actual at Masmara Resort Canggu are due to the difference between the standardized quantity of raw material usage and the actual use of raw materials. In addition, there are also food raw materials whose usage exceeds the standard due to errors in the storage of these raw materials. Also, the difference in the price of raw materials between the standard price and the actual price is due to an increase in prices from suppliers.
- c) There was a comparison between theory and actual implementation in controlling the activities of Food and Beverage Cost related functions.
- d) Controls related to the parts involved in controlling food and beverage costs at Masmara Resort Canggu have not been fully implemented properly. However, control in the sales department has been implemented well and in accordance with established standards. There are several sections that carry out control that is not in accordance with applicable standards, including the purchasing section when purchasing goods above the standard price, the receiving section is not in accordance with authorized staff, the storage section does not store goods or materials according to their type as well as in when the goods are

released, the FIFO (First In First Out) system is not implemented, and the production department does not use the standard recipe that has been set in producing food or drinks.

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