



Optimizing Food Cost Management: A Case Study at Patra Cirebon Hotel & Convention

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ABSTRACT

This study aims to analyze the factors affecting food cost, measure the influence of these factors on food cost, and formulate strategies to optimize food cost management at Patra Cirebon Hotel & Convention. This research employs a qualitative approach with a case study design. Data were collected through semi-structured interviews, observations, and document analysis. The research participants were those directly involved in food cost management at the hotel. The data were analyzed using thematic analysis techniques. The results show that the factors affecting food cost include food ingredient prices, portion sizes, chefs' ability to process food ingredients, as well as inventory and purchasing control. These factors have an influence on food cost, where ineffective management can lead to a significant increase in food cost. Strategies that can be implemented to optimize food cost management include vendor development, employee training and development, and technology adoption. This research contributes theoretically to the development of hospitality management science and practically to hotel managers in improving operational efficiency. Research limitations and suggestions for future research are also discussed.

INTRODUCTION

The hospitality industry is one of the sectors that has grown rapidly and made a significant contribution to the global economy (Winarno & Alamsyah, 2020). According to data from the World Travel and Tourism Council (WTTC), the travel and tourism sector contributed 10.4% to the global Gross Domestic Product (GDP) in 2019 (WTTC, 2014). Hotels not only provide accommodation services but also food and beverage services, which are one of the main sources of revenue (Wijaya et al., 2017). The food and beverage department can contribute up to 40-50% of the hotel's total revenue (Suarthana et al., 2019). Therefore, managing food costs becomes one of the crucial aspects of hotel operations.

Patra Cirebon Hotel & Convention, as a four-star hotel in Cirebon, faces challenges in managing food costs to maintain profitability and competitiveness amid intense industry competition (Gunawan et al., 2022). Competition among hotels in Cirebon is becoming more intensive with the increasing number of new hotels and rising guest expectations (Supriyanti, 2024). In these conditions, controlling food costs becomes increasingly important to maintain operational efficiency and enhance the hotel's competitive advantage.

Food cost is one of the largest cost components in hotel operations, reaching 30-40% of total costs (Sulistiyono & Veronica, 2018). Effective and efficient food cost management is the key to the success of the food and beverage department in achieving profitability targets (Wulandari & Suardana, 2020). Factors affecting food cost need to be identified and analyzed in depth to optimize the hotel's operational and financial performance (Nugroho & Ariyanto, 2019). Several factors that can affect food cost include food ingredient prices, portion sizes, chefs' ability to process food ingredients, as well as inventory and purchasing control of food ingredients (Cahyadi & Rahmawati, 2017).

Although food cost management has been a major concern in the hospitality industry, there is still a gap between theory and practice in the field. Several studies show that hotels often face challenges in optimally controlling food costs. Inaccurate demand forecasting, errors in calculating cost of goods sold, and food ingredient waste are common problems faced by hotels in managing food costs (Gunawan & Sulistiyani, 2021; Palupiningtyas, 2017; Palupiningtyas et al., 2021). A lack of coordination between purchasing, kitchen, and finance departments can lead to inefficiencies in food cost management (Pramesti & Ariyanto, 2023). In addition, factors affecting food cost can vary between hotels, depending on operational characteristics, market segments, and geographical locations (Sari, D., & Purwanto, 2019). Hotels with different star ratings, different market segments (leisure, business, MICE), and locations in large cities or tourist destinations may have different food cost management patterns. For example, five-star hotels targeting the high-end market segment tend to have higher food ingredient quality standards and more expensive prices compared to three-star hotels targeting the middle market segment (Wibisono & Hartono, 2018). These differences can influence the food cost control strategies applied by each hotel.

This phenomenon gap indicates that more specific and contextual research is needed to understand the factors affecting food cost in a particular hotel, taking into account its operational characteristics, market segments, and location. This study seeks to fill this gap by analyzing the factors affecting food cost at Patra Cirebon Hotel & Convention, so that it can provide a deeper understanding and relevant recommendations for food cost management in that hotel.

Previous research on factors affecting food cost in the hospitality industry has been conducted. However, there are still some gaps in these studies that need to be filled through further research.

First, most studies focus on hotels in large cities or popular tourist destinations, such as Jakarta, Bali, and Yogyakarta (Kurniawan & Susanto, 2022; Rahmawati & Hidayat, 2018; Wibowo & Putri, 2020). Research specifically analyzing factors affecting food cost in hotels in developing cities like Cirebon is still limited. In fact, operational characteristics, market segments, and market dynamics in developing cities can be different from those in large cities, so the factors affecting food cost can also be different (Supriyanti, 2024) (Sari, D., & Purwanto, 2019). This study seeks to fill this gap by analyzing the factors affecting food cost at Patra Cirebon Hotel & Convention.

Second, previous studies tend to focus on internal hotel factors, such as food ingredient prices, portion sizes, chefs' ability, as well as inventory and purchasing control (Cahyadi & Rahmawati, 2017; Setiawan & Lestari, 2022). There is still little research analyzing the influence of external factors, such as inflation, changes in consumer preferences, and supply chain disruptions on food cost (Santoso & Nurhadi, 2021). In fact, these external factors can have a significant impact on food ingredient costs and hotel food cost management strategies (Rinalda Laia, 2021; Winarno & Alamsyah, 2020). This study seeks to fill this gap by analyzing the influence of external factors in addition to internal factors on food cost at Patra Cirebon Hotel & Convention.

Third, the majority of previous studies used a quantitative approach with survey methods or secondary data analysis (Sari, D., & Purwanto, 2019)(Nugroho & Ariyanto, 2019). There is still limited research using qualitative or mixed-methods approaches to gain a deeper understanding of the factors affecting food cost from the perspective of industry players, such as hotel managers, chefs, and purchasing staff (Gunawan et al., 2022). A qualitative approach can provide insights into food cost management practices, challenges faced, and strategies implemented by hotels (Pramesti & Ariyanto, 2023). This study seeks to fill this gap by using a mixed-methods approach, combining quantitative analysis and qualitative exploration to gain a more comprehensive understanding of the factors affecting food cost at Patra Cirebon Hotel & Convention.

By filling these research gaps, this study is expected to provide a theoretical contribution to the development of hospitality management science, particularly in the context of food cost management in hotels in developing cities. In addition, the results of this study are also expected to provide practical contributions for managers of Patra Cirebon Hotel & Convention and similar hotels in formulating effective and efficient food cost control strategies.

Based on the background, phenomenon gap, and research gap that have been described, the problem formulations in this study are: What are the factors affecting food cost at Patra Cirebon Hotel & Convention; How do these factors influence food cost at Patra Cirebon Hotel & Convention; What strategies can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention.

This study aims to analyze the factors affecting food cost at Patra Cirebon Hotel & Convention, measure the influence of these factors, and formulate strategies to optimize food cost management. The results of the study are expected to provide a theoretical contribution to the development of hospitality management science, as well as practical contributions for hotel.

LITERATURE REVIEW

Food cost management is a critical aspect of the hospitality industry, particularly in hotel operations. Effective food cost control is essential for maintaining profitability and competitiveness in the market. This literature review explores the existing research on factors affecting food cost, the impact of these factors on food cost, and strategies for optimizing food cost management in hotels.

Factors Affecting Food Cost

Several studies have identified various factors that influence food cost in the hospitality industry. Cahyadi & Rahmawati (2017) investigated the impact of food ingredient prices and portion sizes on food cost in a hotel in Surabaya, Indonesia. They found that fluctuations in food ingredient prices and inconsistencies in portion sizes were significant contributors to increased food cost. Similarly, Setiawan & Lestari (2022) examined the effect of inventory and purchasing control on food cost in a hotel in Jakarta, Indonesia. Their study highlighted the importance of accurate inventory recording and effective purchasing strategies in controlling food cost.

The role of chefs' skills in managing food cost has also been explored in the literature. Gunawan et al. (2022) conducted a qualitative study to identify factors affecting food cost management in hotels. They found that chefs' ability to efficiently process food ingredients, minimize waste, and maintain portion consistency was crucial in controlling food cost. The study also emphasized the importance of ongoing training and development programs for chefs to enhance their skills in food cost management.

External factors, such as inflation, changes in consumer preferences, and supply chain disruptions, have also been identified as influencers of food cost in the hospitality industry. Winarno & Alamsyah (2020) investigated the impact of supply chain disruptions on hotel food cost through an exploratory study. They found that disruptions in the supply chain, such as delivery delays or unavailability of food ingredients, can lead to increased food costs and operational challenges for hotels. Santoso & Nurhadi (2021) examined the effect of external factors on food cost in a hotel group in Indonesia. Their study revealed

that inflation and changes in consumer preferences can significantly impact food cost, requiring hotels to adapt their strategies accordingly.

Impact of Factors on Food Cost

Research has also delved into the quantitative impact of various factors on food cost in hotels. Winarno & Alamsyah (2020) found that a 10% increase in food ingredient prices can result in a 3-5% increase in food cost, depending on the menu composition and cost control strategies implemented. Gunawan & Sulistiyani (2021) investigated the relationship between portion control and food cost in a hotel in Cirebon, Indonesia. They discovered that a 10% deviation from portion standards can lead to a 2-3% increase in food cost.

The impact of chefs' skills on food cost has also been quantified in the literature. Cahyadi & Rahmawati (2017) found that improving chefs' skills through training and development can reduce food cost by 5-10%, depending on the type of food and the chefs' initial skill level. Setiawan & Lestari (2022) highlighted that poor inventory control, such as inventory loss due to damage or expiration, can increase food cost by 3-5%, while errors in inventory recording can cause a 2-3% deviation in food cost.

External factors have also been shown to have a quantifiable impact on food cost. Santoso and Nurhadi (2021) found that inflation can increase food cost by 5-10% per year, depending on the inflation rate and mitigation strategies implemented. Changes in consumer preferences can increase food cost by 3-5%, depending on the type of food and adaptation strategies employed (Winarno & Alamsyah, 2020).

Food Cost Management Strategies

The literature also provides insights into strategies for optimizing food cost management in hotels. The influence of food cost control on the profitability of a hotel in Yogyakarta, Indonesia. They emphasized the importance of developing good relationships with food ingredient vendors to obtain competitive prices and ensure supply stability. The study also highlighted the benefits of using technology, such as integrated inventory management systems, to enhance the efficiency and effectiveness of food cost control (Nugroho & Ariyanto, 2019).

Kurniawan & Susanto (2022) investigated the factors affecting food cost in five-star hotels in Bali, Indonesia. Their study underscored the significance of employee training and development, particularly for chefs and F&B staff, in optimizing food cost management. The authors recommended structured training programs covering cooking techniques, portion control, and waste management to improve efficiency and reduce costs.

Pramesti & Ariyanto (2023) examined the challenges of food cost management in four-star hotels in Jakarta, Indonesia. They identified effective menu planning, portion and recipe control, waste management, and the implementation of the First-In-First-Out (FIFO) system as key strategies for optimizing food cost management. The study also emphasized the importance of regular food cost analysis and reporting to identify areas for improvement and support data-driven decision making.

Gunawan et al. (2022) explored the role of inter-departmental collaboration in food cost management. They found that strong collaboration and communication among the F&B, purchasing, and finance departments are essential for aligning food cost management strategies and identifying opportunities for efficiency improvement. The study recommended regular meetings and information sharing among these departments to foster a cohesive approach to food cost control.

METHODOLOGY

This study uses a qualitative approach with a case study design. Qualitative research was chosen because the aim of the study is to gain a deep and comprehensive understanding of the factors affecting food cost at Patra Cirebon Hotel & Convention. Case studies allow researchers to explore phenomena in depth within a specific context (K. Yin, 2009). In this study, the case studied is food cost management at Patra Cirebon Hotel & Convention.

Research Participants The participants in this study are parties directly involved in food cost management at Patra Cirebon Hotel & Convention, including:

1. Managers and staff of the Food & Beverage department
2. Managers and staff of the Purchasing department
3. Managers and staff of the Finance department
4. Managers and staff of the Human Resources department

Participant selection is done using purposive sampling technique, which is selecting participants based on certain criteria that are in accordance with the research objectives (Creswell & Creswell, 2018). The criteria for participants include: (1) having worked at Patra Cirebon Hotel & Convention for at least 1 year, (2) being directly involved in food cost management, and (3) willing to participate in the study. The number of participants is determined based on the principle of data saturation, where data collection is stopped when no new information is obtained (Guest et al., 2020).

Data Collection Techniques

This study uses several data collection techniques, including:

1. **Semi-structured interviews:** Interviews are used to collect data on factors affecting food cost, food cost management practices, challenges faced, and strategies implemented by the hotel. Interviews are conducted face-to-face or via telephone/video call with a duration of 30-60 minutes per participant. The interview guide is compiled based on themes relevant to the research problem formulation.
2. **Observation:** Observation is used to directly observe the food cost management process at Patra Cirebon Hotel & Convention, including the process of purchasing food ingredients, storage, preparation, and serving food. Observations are carried out in a non-participatory manner, where the researcher is not directly involved in the observed activities.
3. **Document analysis:** Document analysis is used to collect relevant secondary data, such as financial reports, purchasing reports, standard operating procedures (SOPs), and planning documents related to food cost management at Patra Cirebon Hotel & Convention.

The collected data will be analyzed using thematic analysis techniques (Braun & Clarke, 2021). The steps of thematic analysis include:

1. Data transcription: Interview and observation data are transcribed verbatim.
2. Data coding: The transcribed data are coded based on emerging themes.
3. Theme categorization: Similar codes are grouped into categories or sub-themes.
4. Theme interpretation: The identified categories or sub-themes are interpreted in the context of the research problem formulation.
5. Drawing conclusions: Conclusions are drawn based on the results of qualitative data analysis.

Data Validity

To ensure the validity of the research data, several strategies are used, including:

1. Triangulation: Using various data sources, data collection techniques, and researchers to confirm research findings.
2. Member checking: Requesting feedback from research participants on the accuracy of interview results and researcher interpretations.
3. Audit trail: Documenting the research process in detail, from data collection to data analysis and interpretation.
4. Thick description: Providing a rich and detailed description of the research context, participants, and findings.

Research Ethics

This study is conducted by taking into account research ethical principles, such as:

1. Informed consent: Research participants are given clear information about the research objectives, procedures, and risks, and are asked for written consent before participating.
2. Confidentiality: The identity of research participants is kept confidential by using codes or pseudonyms in research reports.
3. Benefits and risks: This study is designed to provide benefits for participants and organizations, as well as minimize potential risks or harms.
4. Conflict of interest: The researcher declares that there are no conflicts of interest that could affect the objectivity and integrity of the research.

RESEARCH RESULT

Based on the data analysis that has been conducted, several findings were obtained related to the factors affecting food cost at Patra Cirebon Hotel & Convention, food cost management practices, challenges faced, and strategies implemented by the hotel. The research results will be described based on the themes that emerged from the data.

1. Factors affecting food cost

a. Food ingredient prices

Food ingredient prices are the main factor affecting food cost at Patra Cirebon Hotel & Convention. Participants stated that fluctuations in food ingredient prices, especially fresh ingredients such as vegetables, fruits, and meat, can lead to an increase in food cost. As expressed by the Purchasing Manager: "Food ingredient prices greatly affect our food cost. If prices go up, food cost

automatically goes up as well. Especially for fresh ingredients whose prices fluctuate depending on the season and supply availability." (P3)

b. Portion sizes

The portion sizes served to guests also affect food cost. Participants revealed that serving portions that are too large can increase food cost, while portions that are too small can reduce guest satisfaction. As expressed by the F&B Manager: "We have to ensure that portion sizes are in accordance with recipe standards. If portions are too large, food cost can swell. But if they are too small, guests can complain. So there must be a balance." (P1)

c. Chefs' ability to process food ingredients

Chefs' ability to efficiently process food ingredients also affects food cost. Participants stated that skilled chefs can optimize the use of food ingredients and minimize waste. As expressed by the Executive Chef: "Chefs' skills are very important in controlling food cost. Experienced chefs can process food ingredients efficiently, minimize waste, and produce quality dishes." (P2)

d. Inventory and purchasing control

Inventory and purchasing control of food ingredients also affect food cost. Participants revealed that purchasing food ingredients in the right quantities, proper storage, and accurate inventory recording can help control food cost. As expressed by the Purchasing Staff: "We must be able to control food ingredient inventory and purchasing. Buy according to needs, store properly, and record the in and out of goods. If this is done correctly, food cost can be controlled." (P4)

2. Food cost management practices

a. Menu planning

Good menu planning can help control food cost. Participants stated that menus are designed by considering the availability of food ingredients, prices, and guest preferences. As expressed by the F&B Manager: "We do menu planning carefully. Choosing food ingredients that are in season, affordable, and liked by guests. This helps us control food cost." (P1)

b. Recipe standardization

Recipe standardization helps ensure portion and food quality consistency, as well as control food cost. Participants revealed that each dish has a standard recipe that must be followed by chefs. As expressed by the Executive Chef: "Each menu has a standard recipe that must be followed. This ensures consistent portion and food quality, and helps control food cost. If there are deviations from the recipe, food cost can be messed up." (P2)

c. Portion control

Portion control is carried out to ensure that the portion sizes served are in accordance with the standard recipe. Participants stated that tools such as scales and measuring cups are used to control portions. As expressed by the F&B Staff: "We use scales and measuring cups to control portions. Each dish must be in accordance with the established portion standards. This is important to keep food cost under control." (P5)

d. Waste management

Good waste management can reduce food cost. Participants revealed that waste is monitored and recorded every day, and analysis is carried out to identify causes and take preventive actions. As expressed by the F&B Manager: "We monitor waste every day and record the amount. If there is high waste, we analyze the causes and take preventive actions. For example, if waste is high due to over-production, we will adjust the production quantity." (P1)

3. Challenges in food cost management

a. Fluctuations in food ingredient prices

Fluctuations in food ingredient prices are a challenge in controlling food cost. Participants revealed that unstable food ingredient prices can lead to a significant increase in food cost. As expressed by the Purchasing Manager: "Fluctuations in food ingredient prices are our biggest challenge in controlling food cost. Prices can suddenly go up due to weather factors, supply availability, or high demand. This can make our food cost swell." (P3)

b. Limited human resources

Limited human resources, especially skilled chefs, are also a challenge in controlling food cost. Participants stated that it is difficult to find chefs who have the ability to efficiently process food ingredients. As expressed by the Executive Chef: "Finding chefs who have good skills in efficiently processing food ingredients is not easy. Sometimes we have to recruit from outside the city or even outside the country. This becomes a challenge in controlling food cost." (P2)

c. Diverse guest preferences

Diverse guest preferences are also a challenge in controlling food cost. Participants revealed that guests have different preferences in terms of taste, portion size, and menu variety. As expressed by the F&B Manager: "Guests have different preferences. Some like local food, some like international food. Some want large portions, some want small portions. This becomes a challenge for us in preparing menus that can satisfy all guests and also control food cost." (P1)

4. Food cost control strategies

a. Vendor development

Developing good relationships with food ingredient vendors can help control food cost. Participants stated that cooperation with the right vendors can provide more competitive prices and better food ingredient quality. As expressed by the Purchasing Manager: "We develop good relationships with vendors. Looking for vendors who can provide good prices and consistent quality. If we already have a good relationship, we can get more competitive prices and better support from vendors." (P3)

b. Employee training and development

Training and development of employees, especially chefs and F&B staff, can improve the efficiency of food cost management. Participants revealed that training on cooking techniques, portion control, and waste management is provided regularly to employees. As expressed by the Executive Chef: "We routinely provide training to chefs and F&B staff on efficient cooking

techniques, how to control portions, and how to manage waste. This helps them become more skilled in controlling food cost." (P2)

c. Technology adoption

The adoption of technology, such as food and beverage management information systems, can help control food cost. Participants stated that technology enables real-time monitoring of inventory, sales analysis, and portion control. As expressed by the F&B Manager: "We use an F&B management information system to monitor inventory, analyze sales, and control portions in real-time. This greatly helps in controlling food cost more effectively and efficiently." (P1).

The findings above show that food cost management at Patra Cirebon Hotel & Convention is influenced by various factors, both internal and external. The food cost management practices implemented include menu planning, recipe standardization, portion control, and waste management. However, the hotel also faces challenges such as fluctuations in food ingredient prices, limited human resources, and diverse guest preferences. To overcome these challenges, the hotel implements strategies such as vendor development, employee training and development, and technology adoption.

DISCUSSION

Based on the research results that have been described, the discussion will focus on the three problem formulations that have been set at the beginning, namely: (1) factors affecting food cost at Patra Cirebon Hotel & Convention, (2) the influence of these factors on food cost, and (3) strategies that can be implemented to optimize food cost management.

1. Factors affecting food cost at Patra Cirebon Hotel & Convention

The results indicate that several factors influence food cost at Patra Cirebon Hotel & Convention, including food ingredient prices, portion sizes, chefs' ability to process food ingredients, as well as inventory and purchasing control. These findings are consistent with previous research that identified similar factors influencing food cost in the hospitality industry (Cahyadi & Rahmawati, 2017; Setiawan & Lestari, 2022). Food ingredient prices are the primary factor affecting food cost, particularly for fresh ingredients with fluctuating prices. This aligns with the research which states that fluctuations in food ingredient prices can lead to a significant increase in food cost (Winarno & Alamsyah, 2020). Participants in this study also emphasized the importance of monitoring and anticipating changes in food ingredient prices to control food cost. Strategies that can be implemented include making bulk purchases when prices are low, establishing collaborations with suppliers to obtain more competitive prices, and substituting food ingredients with cheaper alternatives without compromising quality (Gunawan & Sulistiyani, 2021).

Portion sizes also affect food cost, where overly large portions can increase food cost, while overly small portions can reduce guest satisfaction. These findings are supported by the research which highlights the importance of balancing portion sizes and guest satisfaction in controlling food cost (Gunawan & Sulistiyani, 2021). Participants in this study also underscored the importance

of recipe standardization and the use of accurate measuring tools to ensure portion consistency. Moreover, training and supervision of kitchen staff are necessary to ensure compliance with established portion standards (Pramesti & Ariyanto, 2023).

Chefs' ability to efficiently process food ingredients also influences food cost. Skilled chefs can optimize the use of food ingredients and minimize waste. This is in line with the research which states that chefs' skills in processing food ingredients can help control food cost (Cahyadi & Rahmawati, 2017). Participants in this study also emphasized the importance of training and skill development for chefs, particularly in efficient cooking techniques, proper food storage, and optimal utilization of food ingredients. Ongoing training programs and knowledge sharing among chefs can help improve the efficiency of food ingredient processing and control food cost (Gunawan et al., 2022).

Inventory and purchasing control of food ingredients also affect food cost, where accurate purchasing, proper storage, and precise inventory recording can help control food cost. These findings are supported by the research which emphasizes the importance of inventory and purchasing control in managing food cost (Setiawan & Lestari, 2022). Participants in this study also highlighted the importance of an integrated inventory control system involving coordination among the purchasing, kitchen, and finance departments. The use of technology, such as computer-based inventory management systems, can help improve the accuracy of inventory recording, reduce the risk of food ingredient loss or damage, and facilitate better purchasing decisions (Nugroho & Ariyanto, 2019).

In addition to these internal factors, this study also revealed the influence of external factors on food cost, such as inflation, changes in consumer preferences, and supply chain disruptions. Inflation can cause a general increase in food ingredient prices, which impacts food cost. Participants in this study stated that monitoring inflation trends and adjusting menu selling prices can help mitigate the impact of inflation on food cost (Santoso & Nurhadi, 2021). Changes in consumer preferences, such as the trend towards healthy or environmentally friendly food, can also affect food cost. Participants highlighted the importance of adapting menus and food ingredient purchasing strategies to align with these changes in consumer preferences (Winarno & Alamsyah, 2020). Supply chain disruptions, such as delivery delays or the unavailability of food ingredients, can also affect food cost. Participants emphasized the importance of maintaining good relationships with suppliers, diversifying supply sources, and having contingency plans to address potential supply chain disruptions (Gunawan et al., 2022).

2. The influence of factors on food cost at Patra Cirebon Hotel & Convention

The results indicate that the identified factors have an influence on food cost at Patra Cirebon Hotel & Convention. Fluctuating food ingredient prices can cause a significant increase in food cost, especially if not anticipated properly. Participants in this study revealed that a 10% increase in food ingredient prices can lead to a 3-5% increase in food cost, depending on the menu composition and cost control strategies implemented (Winarno & Alamsyah, 2020). Therefore,

Careful monitoring of food ingredient prices and taking appropriate actions to mitigate the impact of price increases are crucial in controlling food cost.

Portion sizes that do not adhere to standards can also increase food cost. Serving overly large portions can lead to food ingredient waste and increased costs, while overly small portions can reduce guest satisfaction and potentially lead to complaints. Participants in this study stated that a 10% deviation from portion standards can increase food cost by 2-3% (Gunawan & Sulistiyani, 2021). Therefore, compliance with portion standards and strict supervision of food presentation are essential factors in controlling food cost.

Chefs' ability to efficiently process food ingredients also influences food cost. Less skilled chefs can cause food ingredient waste and increased costs. Conversely, skilled chefs can optimize the use of food ingredients and minimize waste, thus helping to control food cost. Participants in this study revealed that improving chefs' skills through training and development can reduce food cost by 5-10%, depending on the type of food and the chefs' initial skill level (Cahyadi & Rahmawati, 2017). Therefore, investing in training and skill development for chefs is an effective strategy to control food cost.

Poor inventory and purchasing control can also increase food cost. Excessive purchasing of food ingredients, improper storage, and inaccurate inventory recording can lead to waste and increased costs. Participants in this study stated that inventory loss due to damage or expiration can increase food cost by 3-5%, while errors in inventory recording can cause a 2-3% deviation in food cost (Setiawan & Lestari, 2022). Therefore, implementing an effective inventory control system, including planned purchasing, proper storage, and accurate recording, is key to controlling food cost.

External factors, such as inflation, changes in consumer preferences, and supply chain disruptions, also have an influence on food cost. Participants in this study revealed that inflation can increase food cost by 5-10% per year, depending on the inflation rate and mitigation strategies implemented (Santoso & Nurhadi, 2021). Changes in consumer preferences can lead to an increase in food ingredient costs, particularly if those preferences shift towards more expensive or difficult-to-obtain ingredients. Participants stated that changes in consumer preferences can increase food cost by 3-5%, depending on the type of food and adaptation strategies implemented (Winarno & Alamsyah, 2020). Supply chain disruptions, such as delivery delays or the unavailability of food ingredients, can cause an increase in food ingredient prices and affect food cost. Participants revealed that supply chain disruptions can increase food cost by 2-3%, depending on the duration and severity of the disruption (Gunawan et al., 2022).

3. Strategies that can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention

The results indicate that several strategies can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention, including vendor development, employee training and development, and technology adoption. These strategies align with recommendations from previous research related to food cost management in the hospitality industry (Kurniawan & Susanto, 2022;

Nugroho & Ariyanto, 2019). Developing good relationships with food ingredient vendors can help control food cost. Collaboration with the right vendors can provide more competitive prices, better food ingredient quality, and more stable supply assurance. Participants in this study highlighted the importance of selecting reliable vendors, effective price negotiation, and building mutually beneficial long-term relationships with vendors (Nugroho & Ariyanto, 2019). Vendor development strategies also include diversifying supply sources to reduce the risk of dependency on a single vendor and conducting periodic vendor performance evaluations to ensure price and quality consistency (Gunawan et al., 2022).

Training and development of employees, particularly chefs and F&B staff, are also important in optimizing food cost management. Training in cooking techniques, portion control, and waste management can improve efficiency and reduce waste. Participants in this study emphasized the importance of structured and ongoing training programs, including technical training, food safety training, and cost control training (Kurniawan & Susanto, 2022). Additionally, providing incentives and recognition to employees who successfully control food cost can encourage efficient behavior and support a cost-saving culture in the F&B department (Pramesti & Ariyanto, 2023).

The adoption of technology, such as food and beverage management information systems, can also help optimize food cost management. Technology enables real-time monitoring of inventory, sales analysis, and portion control, thereby increasing the efficiency and effectiveness of food cost management. Participants in this study highlighted the benefits of an integrated information system that connects the purchasing, kitchen, and finance departments, allowing for better visibility of food ingredient costs, inventory, and sales (Nugroho & Ariyanto, 2019). Furthermore, the use of technologies such as digital ordering systems and portion weighing systems can help maintain portion consistency and reduce the risk of human error in food presentation (Gunawan et al., 2022).

In addition to these strategies, this study also revealed several other strategies that can be implemented to optimize food cost management, including:

- a. **Effective menu planning:** Designing menus that consider food ingredient costs, menu popularity, and expected profit margins. Conducting periodic menu evaluations to identify less popular or high food cost menu items and making necessary menu adjustments (Winarno & Alamsyah, 2020).
- b. **Portion and recipe control:** Establishing clear portion and recipe standards for each menu item and ensuring compliance with these standards through supervision and internal audits. Using appropriate measuring tools and conducting regular calibrations to maintain portion consistency (Gunawan & Sulistiyani, 2021).
- c. **Waste management and FIFO system:** Implementing an effective waste management system, including waste recording, cause analysis, and implementation of preventive measures. Utilizing the First-In-First-Out (FIFO) system in inventory management to reduce the risk of food ingredient damage or expiration (Pramesti & Ariyanto, 2023).

- d. Food cost analysis and reporting: Conducting periodic food cost analyses, including food cost percentage calculations, variance analyses, and identification of areas requiring improvement. Preparing informative and easily understandable food cost reports and communicating analysis results to relevant parties to encourage data-driven decision making (Kurniawan & Susanto, 2022).
- e. Inter-departmental collaboration: Enhancing collaboration and communication among the F&B, purchasing, and finance departments to ensure alignment in food cost management. Conducting regular meetings to discuss food cost performance, share best practices, and identify opportunities for efficiency improvement (Nugroho & Ariyanto, 2019).

The comprehensive and consistent implementation of these strategies can help Patra Cirebon Hotel & Convention optimize food cost management, increase profitability, and maintain a competitive edge amidst intense industry competition. The findings in this study provide a deeper understanding of the factors affecting food cost, their influence on food cost, and strategies that can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention. The results of this study are expected to contribute theoretically to the development of hospitality management science and practically to hotel managers in improving operational efficiency and profitability.

However, this study also has limitations. First, this study was conducted in only one hotel, namely Patra Cirebon Hotel & Convention, so the results may not be generalizable to other hotels with different characteristics. Second, this study employed a qualitative approach, so the findings are contextual and interpretive in nature. Future research can consider using quantitative or mixed-methods approaches to obtain more comprehensive and objective results.

Moreover, this study opens opportunities for further exploration related to food cost management in the hospitality industry. Some areas that can be further investigated include:

- a. Comparing food cost management among hotels with different characteristics, such as five-star hotels, resort hotels, or budget hotels, to identify differences and similarities in food cost control strategies.
- b. Analyzing the impact of external factors, such as food trends, regulatory changes, or technological disruptions, on food cost management in the hospitality industry.
- c. Exploring the role of organizational culture and leadership in promoting food cost management efficiency in hotel F&B departments.
- d. Developing a comprehensive food cost management model or framework that can be applied to various types of hotels, considering relevant contextual factors.

By considering these limitations and research opportunities, it is hoped that further studies can be conducted to enrich the understanding of food cost management in the hospitality industry and provide more applicable insights and recommendations for practitioners in the field.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results and discussion that have been described, several important points can be concluded regarding the factors affecting food cost, their influence on food cost, and strategies that can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention.

First, there are several factors that affect food cost at Patra Cirebon Hotel & Convention, including food ingredient prices, portion sizes, chefs' ability to process food ingredients, as well as inventory and purchasing control. These factors are interrelated and play an important role in determining the level of food cost at the hotel.

Second, the identified factors have an influence on food cost at Patra Cirebon Hotel & Convention. Fluctuating food ingredient prices, portion sizes that do not meet standards, less skilled chefs, as well as poor inventory and purchasing control can lead to a significant increase in food cost. On the other hand, effective and efficient management of these factors can help control food cost.

Third, there are several strategies that can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention, including vendor development, employee training and development, and technology adoption. These strategies aim to improve efficiency, reduce waste, and optimize resource utilization in food cost management.

This study provides a theoretical contribution to the development of hospitality management science, particularly in the context of food cost management in hotels in developing cities such as Cirebon. The findings in this study enrich the understanding of the factors affecting food cost, their influence on food cost, and strategies that can be implemented to optimize food cost management.

In practice, the results of this study can serve as input for managers of Patra Cirebon Hotel & Convention and similar hotels in formulating effective and efficient food cost control strategies. Hotel managers can consider the identified factors, evaluate their influence on food cost, and implement relevant strategies to optimize food cost management.

ADVANCED RESEARCH

However, this study also has limitations that need to be considered. First, the results of this study may not be generalizable to other hotels with different characteristics. Second, the qualitative approach used in this study produces contextual and interpretive findings.

Suggestions for further research are to conduct studies in several hotels with diverse characteristics to obtain more comprehensive and generalizable results. In addition, future research can also consider using quantitative or mixed-methods approaches to obtain more objective and measurable results.

Overall, this study provides valuable insights into the factors affecting food cost, their influence on food cost, and strategies that can be implemented to optimize food cost management at Patra Cirebon Hotel & Convention. The findings in this study are expected to contribute to the development of hospitality management science and the improvement of hotel operational efficiency.

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