THE ROLE OF FOOD INVENTORY IN CONTROLLING OPERATIONAL COSTS AT HOTEL VILLA LUMBUNG

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Abstract

The Role of Food Inventory in Controlling Operational Costs at Hotel Villa Lumbung aims to understand more deeply the role of food inventory in controlling operational costs as a limitation in the implementation of writing. This writing is qualitative. The method of data collection is conducting in-depth interviews, observation, and documentation in the process of collecting data with resource persons. The location chosen in the implementation of this writing is Hotel Vila Lumbung which is located in Petitenget. From the writing that was carried out, the results showed that the role of inventory in controlling operational costs at Hotel Vila Lumbung has a very important role because Inventory determines the number of costs (Costs) that will occur. However, in terms of its implementation, it is quite simple, and the application can still be further developed along with the development of the company going forward which is adjusted to the needs that can provide progress for business development in the future.

Keywords: Cost Control, Food, Inventory.

INTRODUCTION

According to (Anandita & Indriastuti, 2021), in his book, it states "inventory can be concluded that goods stored to be used or will be sold during a certain period". Then Inventory will be carried out in a storage warehouse by a storekeeper. In essence, an inventory is a record of goods that will enter the store, as well as goods that are outside the store or goods that have been damaged. Inventory in a company is closely related to the activities of collecting data about the activities and transactions of incoming and outgoing goods of a company because inventory is so important for the company, therefore, the role of inventory is very important to be carried out at the end of each month and should be carried out continuously. The Inventory control function itself is to minimize unnecessary cost increases for food ingredients that are ready to be used in hotel operations. If Inventory control does not run as it should, it will result in high costs, so it is very necessary to collect data and calculate goods to support the smooth running of Inventory processes within the scope of Food in a hotel. According to (Anandita & Indriastuti, 2021), Inventory is the inventory of goods in a company that will be recorded in a system, manually or actually. According to (Anandita & Indriastuti, 2021), in his book, it states "inventory can be concluded that goods stored to be used or will be sold during a certain period". Then Inventory will be carried out in a storage warehouse by a storekeeper. In essence, an inventory is a record of goods that will enter the store, as well as

goods that are outside the store or goods that have been damaged.

According to (Anandita & Indriastuti, 2021) cost control is a method or method that will be used to achieve goals, to control costs. The definition of cost is an economic sacrifice that is valued in units of money, which has occurred or has not occurred or is likely to occur to achieve certain goals. As well as the notion of control is an effort that is continuous and carried out systematically so that the implementation is by a predetermined plan.

Based on the background of the problems above, and the importance of Inventory, the authors are interested in conducting research on Hotel Villa Lumbung about "The Role of Food Inventory in controlling Operational Costs at Hotell Villa Lumbung"

IMPLEMENTATION METHOD

Based on its nature, the type of writing used in doing this writing is a qualitative method. The data used in writing is primary data from the results of in-depth interviews with informants. The technique used in collecting data to support this writing uses three methods, namely:

1. In-depth interview

In-depth interviews were conducted to obtain informants' information about the role of food inventory in controlling operational costs at the Vila Lumbung Hotel.

2. Observation

Observations were made so that the author could make observations on informants to obtain additional information such as observing the role of food inventory in controlling operational costs at the Villa Lumbung hotel.

3. Documentation

Recordings of interviews with informants and a summary of the results of the interviews are used as the required documentation in this writing.

RESULTS AND DISCUSSION

The Role of Food Inventory in Controlling Operational Costs at Hotel Villa Lumbung The role of Inventory is very important to do at the end of each month to minimize unnecessary cost increases for food ingredients that are ready to be used in hotel operations. If Inventory control does not run as it should, it will result in high costs, so it is very necessary to collect data and calculate goods to support the smooth running of Inventory processes within the scope of Food in a hotel. According to (Anandita & Indriastuti, 2021), Inventory is the inventory of goods in a company that will be recorded in a system, manually or actually.

From the Role of Inventory in Food in Controlling Operational Costs at Hotel Vila Lumbung, the solutions that can be given include: From the results of interviews with cost control at the hotel Vila Lumbung, in carrying out Inventory in each section it is carried out carefully and ensures that every item that will be in inventory is calculated accurately and it is ensured that all the items to be in inventory have been calculated so that there is no delay in carrying out the inventory. As stated by previous researchers (I Made Kerta Wijaya & Ni Luh Putu Sri Widhiastuty, 2021) it is necessary to supervise (control) the food production process which is to supervise so that employees especially those working in the kitchen work by the

Standard Operating Procedure. Working according to the SOP will also avoid the use of excessive ingredients that are not by the serving size or production errors that result in food ingredients.

CONCLUSION

From the discussion that has been described, it can be concluded that the role of Inventory has a role as cost control, cost control in the sense that if for example, we don't do inventory so we assume the item is finished, then the costs will be large so we need to do actual inventory. so that we know how much the difference is from the existing stock of goods from the beginning we receive. As well as the very significant impact of inventory, it can be seen from the results of interviews that have been conducted that the impact is significant on cost control.

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