OPTIMIZATION OF BEVERAGE COST CONTROL IN HOTELS THE ONE LEGIAN

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Abstract
During the transition from a pandemic to an endemic period, the costs incurred by the hotel became unstable because during this transition the hotel was making adjustments, so between the existing standard costs and the actual costs, there were still deviations. The cost beverage standard applied to the actual cost of beverage has a difference that can be detrimental and have an impact on hotel revenue. The location of the fieldwork practice is at The One Legian Hotel. What is discussed is Optimizing Beverage Cost Control at The One Legian Hotel during the Transition of the Pandemic Towards Endemic. The problems encountered at The One Legian Hotel are (a) supplier selection, (b) a spike in raw material prices (c) uncertainty in room occupation (d) competitors selling the same product. Efforts that can be made to overcome these problems are by preparing reserve suppliers, creating attractive promos, and maintaining stable selling prices.

Keywords: Cost Control, Optimization.

INTRODUCTION
Tourism is an industrial sector that is very important in the life of the nation and state, therefore the handling of tourism must be considered because this will determine the direction and future of tourism for the community (Nggini 2019) From 2019 to early 2020 there has been a decline in domestic and international tourist visits significant, and the decrease had a significant impact on hotel occupancy rates. This situation is very concerning, especially in the tourism sector which is one of the backbones of the economy of most Balinese people.

The Covid-19 pandemic that emerged two years ago has hit the tourism sector hard. Over the past two years, the hospitality industry has been challenged to survive the pandemic. From 2019 to early 2020 there was a significant decline in domestic and international tourist arrivals, and this decrease had a significant impact on hotel occupancy rates. This situation is very concerning, especially in the tourism sector which is one of the backbones of the economy of most Balinese people.

Legian Village is one of the tourist areas in Bali, precisely in Badung Regency. Legian Village is also a village that is visited by many tourists, both domestic and foreign. Legian is one of the tourist areas that has a strategic location where Legian village is close to Kuta beach and many destinations such as the sky garden night club and many accommodation service providers for tourists who want to vacation in Bali.

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During the transition period from the pandemic to the endemic period, the problem of costs incurred by the hotel became unstable because during this transition period, the hotel was making adjustments, therefore there were still deviations between the existing standard costs and the actual costs that occurred.

Cost control is an effort to maintain the rules and regulations that have been set to avoid irregularities that might occur in the company's operational activities (I Made Kerta Wijaya and Ni Luh Putu Sri Widhiastuty 2021). Cost control is the department responsible for controlling the costs incurred by the hotel. With very tight competition, coupled with the current pandemic situation, the hotel industry faces the challenge of setting competitive selling prices while maximizing profits, but not reducing service quality.

The One Legian is a provider of hotel accommodation services besides providing facilities in the form of hotel accommodation. The One Legian also provides services such as restaurants, bars, spas, laundry, and transportation services. The main source of income for a hotel generally comes from room sales. However, at the One Legian Hotel, the source of income besides room sales is THE DECK restaurant, where this restaurant sells food and drinks for hotel guests staying at the hotel. THE DECK is one of the hotel departments that has the function of serving a product in the form of food and beverages, as well as selling food and beverage products. In actualizing operations as well as addressing food and beverage management issues, it greatly impacts hotel operations.

Based on the background that has been described where during this transitional period in cost control at hotels there was a difference between actual costs and predetermined standards, the authors were interested in conducting research with the title "Optimization of beverage cost control at The ONE Legian hotel"

IMPLEMENTATION METHOD

The type of writing used in this article is qualitative. The descriptive data used is primary data from in-depth interviews with informants. The technique used to collect data to support this writing uses three methods

1. In-depth interview
   In-depth interviews were conducted to obtain informants' information about the constraints experienced during the evaluation for optimizing beverage cost control at The ONE Legian hotel

2. Observation
   Observations were made so that the authors could refer informants for additional information, such as observing constraints in controlling beverage costs and efforts that could be made to optimize beverage cost control.

3. Documentation
   Transcripts of interviews with informants and summaries of interview results will be used as the required documentation in this letter.
RESULTS AND DISCUSSION

During this transitional period between the standard Onecost beverage that is applied and the actual Onecost beverage, there is a difference that can be detrimental and has an impact on hotel revenue. Adverse things are caused by the difference in cost according to interviews with cost control staff, one of which is the loss of goods where which will have an impact on reducing the level of profit or hotel profit.

On this issue, the Cost control department has an important role in cost management. According to the explanation (Kapidin 2017) the success of the cost control process, especially the cost of food and beverages, will be determined by the evaluation and analysis of food and beverage costs (Food and Beverage Cost Analysis). The steps that must be taken at the evaluation stage are to start by analyzing what triggers the cost differences that occur and find solutions to overcome these problems. During this transitional period, the constraints experienced by cost control in controlling beverage costs at The Onelegian Hotel were: namely: (a) the presence of competitors around the hotel, where many restaurants and bars around the road to the Legian Hotel where restaurants and bars around the hotel offer the menu is almost the same as the products offered at The OneLegian hotel. This high number of competitors will affect the sales volume of the beverage. (b) there is a surge in the price of raw materials, where the hotel management cannot control the price of raw materials and supporting materials for the beverage menu, because these prices are an external company factor that is difficult to control (c) room occupation uncertainty In controlling Beverage costs, accurate considerations are needed regarding inventory according to room occupancy rate, but not always room occupancy rate can be predicted accurately. Moreover, the intensity of ordering beverages is not the same as food.

Competitors selling the same product. The constraints that occur in beverage control can hinder the process of reducing the cost of drinks, this will affect the percentage of company profits through beverage sales.

According to Kapidin (2017; 134), The relationship between strategy and cost control will be able to improve overall optimization, so that all resources can be allocated and short-term and long-term planning in budget preparation. With a comprehensive cost control strategy, a goal can be achieved to increase company productivity. Strategies that can be carried out by cost control to optimize beverage cost control are a) Conduct selection on raw material prices (market surveys), whereby selecting prices on raw materials so that hotels can obtain appropriate prices and can minimize the occurrence of increased spending costs. b) Implementing competitive selling prices, where the application of an emphasis on costs and expenses is automatically able to maintain and increase the price stability of the products offered by hotels getting better and increasing (Widagdo 2019) c) Considering the portion of a menu, where when there is a price increase in raw material for drinks, the bartender can consider using the basic ingredients for mixed drinks that are relatively cheap to use more than drinks that have relatively high prices. d) Purchasing Function (Purchasing), Constraints that can occur in the purchasing function are the monitoring system for the supply of food and beverage ingredients, which are related to constraints on the function of storing and dispensing food and beverages, lack of good supervision of food and beverage supplies, this will have a direct effect to the total Incoming Stock component which consists of purchasing components, requests for materials from general stores, and transfer fees (I Ketut Gede Budiyyasa, Agus Muriawan Putra
2018). Where purchasing itself has an important role in the purchasing function because the result of a contract or supplier agreement will determine the price of food and drinks to be sold.

**CONCLUSION**

Cost control is something that holds the key to the success or failure of a company, because if cost control experiences an error then this will impact a company's income. Based on the results of the discussion, the following conclusions can be drawn.

1. Constraints faced in controlling beverage costs at The Onelegian Hotel in controlling beverage costs there are several obstacles, namely (a) selection of suppliers, (b) a surge in raw material prices (c) room occupation uncertainty (d) competitors selling products that The same. These constraints can hinder efforts to control beverage costs, therefore these obstacles must be overcome so that beverage cost control activities can run well,

2. Efforts to overcome obstacles in controlling beverage costs at The OneLegian Hotel to maximize company profits, namely:
   a. Prepare backup suppliers
   b. Creating attractive promos
   c. Maintaining a stable selling price; and determining the menu with several considerations, related to the number of competitors

**REFERENCES**


https://majalahbali.com/the-one-legian/ (diakses tanggal 16 agustus 2022)