

ABSTRAK

Rahmawati Fitri. Analisis *Control Cycle* dalam Mengoptimalkan Biaya Makanan di *Main Kitchen* Grand Pasundan Convention Hotel Bandung. Dibimbing oleh Agus Sudono, SE., MM. dan Taufik Abdullah, SE., MM. Par.

Penelitian ini berfokus pada faktor-faktor yang menyebabkan biaya makanan tidak stabil di hotel tersebut. Selain itu suatu cara dalam menerapkan *control cycle* yang efektif dan optimal sehingga biaya makanan lebih terkontrol dengan langkah pembenahan biaya makanan lebih cepat.

Grand Pasundan Convention Hotel Bandung adalah sebuah hotel dengan jumlah pendapatan terbesar dari penjualan produk departemen *food and beverage*, salah satunya *main kitchen*. Operasional produksi makanan menyebabkan adanya biaya makanan. Angka biaya makanan berdasarkan Januari 2017 – Maret 2018 cenderung tidak stabil bahkan di luar angka standar yang telah ditetapkan manajemen.

Metode penelitian yang digunakan adalah deskriptif kualitatif melalui wawancara dan observasi secara langsung serta studi kepustakaan. Manusia sebagai sumber utama dalam penelitian kualitatif teknik sampling yang digunakan adalah *purposive sampling* dan *snowball sampling*. Penyusunan alat dan tahapan pengumpulan data melalui tahapan persiapan, pelaksanaan, dan pengolahan data. Uji keabsahan data dengan triangulasi dan *member check*. Teknik analisis data dengan Model *Miles* dan *Huberman* terdiri dari reduksi data, penyajian data, dan menyimpulkan / verifikasi.

Hasil penelitian menunjukkan bahwa *control cycle* suatu proses yang saling berkesinambungan dalam mempengaruhi biaya makanan. Upaya pembenahan biaya makanan tidak stabil dengan melakukan penerapan *control cycle*. *Control cycle* terbagi menjadi dua bagian. Pertama *food control* yang berhubungan dengan pengelolaan persiapan bahan baku (*purchasing, receiving, storing, dan issuing*). Kedua, *food production control* yang berhubungan dengan produksi makanan (*food production on portion dan food production on quantity*). Apabila *control cycle* diterapkan secara optimal maka biaya makanan akan sesuai angka standar *food cost* hotel yaitu 28%-32%, tanpa mengurangi kualitas dan proporsi kuantitas setiap produk makanan untuk tamu hotel. Berdasarkan wawancara dan observasi Bulan April 2018, Grand Pasundan Convention Hotel Bandung belum menerapkan *control cycle* secara optimal khususnya yang bersifat pencatatan administrasi. Langkah awal pembenahan biaya makanan yang tinggi dengan mengontrol *purchasing*. Sedangkan apabila biaya makanan yang rendah dengan mengontrol adanya perhitungan pengeluaran yang terlewatkan oleh *Cost Control*.

Kata kunci : *control cycle*, biaya makanan, efektif, dan hotel

ABSTRACT

Rahmawati Fitri. Analysis of Control Cycle in Optimizing Food Cost in Main Kitchen Grand Pasundan Convention Hotel Bandung. Guided by Agus Sudono, SE., MM. and Taufik Abdullah, SE., MM. Par.

This study was conducted on factors that causing unstable food costs at the hotel. In addition, a way for applicationing control cycle with effectively and optimally. So food cost will be more controlled by the step of improving food cost more quickly.

Grand Pasundan Convention Hotel Bandung is a hotel with the largest amount of revenue from sales of food and beverage department products, one of the main kitchen. Food production operations cause food costs. The percentage food cost for January 2017 - March 2018 were unstable even beyond from the standard percentage set by management.

The research method used is descriptive qualitative through interviews and observation directly and also the literature. Humans as the main source in qualitative research sampling technique used is purposive sampling and snowball sampling. Preparation of tools and stages of collection data through stages of data preparation, data implementation, and data processing. Test data validity with triangulation and member check. Data analysis techniques with Model Miles and Huberman consist of data reduction, data presentation, and integrated / verification.

The results showed that the control cycle was a mutually beneficial process in affecting food costs. Efforts to improve food costs are unstable by controlling the cycle. The control cycle is divided into two parts. The first food controls associated with the preparation of raw materials (purchasing, receiving, storing, and issuing). Second, control of food production related to food production (food production in portion and food production in quantity). When the control cycle is applied optimally, the food cost will be in accordance with the standard hotel cost of 28% -32%, without reducing the quality and proportion of each food product for hotel guests. Based on interviews and observation on April 2018, Grand Pasundan Convention Hotel Bandung has not controlled the optimum control cycle, especially involving administrative records. The initial step of revamping the high food costs by controlling purchases. Whereas if the cost of food is low by controlling the calculation of expenditures missed by Cost Control.

Keywords: control cycle, food cost, effective, and hotel