

# Optimizing Cost Control in the Hospitality Sector: A Comprehensive Study of Food and Beverage Management

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## Abstract

This study investigates cost control strategies within the food and beverage sector of Aston Makassar Hotel & Convention Center, addressing the challenges posed by fluctuating raw material prices and supplier reliance. Utilizing a mixed-methods approach, data were collected through surveys of kitchen staff and in-depth interviews with the Executive Chef. The findings reveal significant cost management issues, particularly related to supplier selection and consistency in product quality, which directly affect profitability and customer satisfaction. Notably, events such as weddings led to peaks in expenditures, highlighting the need for strategic planning in resource allocation. The study concludes that effective cost control measures are essential for enhancing operational efficiency and guest experiences. By identifying specific cost drivers and implementing best practices, hotels can better navigate economic uncertainties and maintain competitive advantage in the hospitality industry. Recommendations for improving cost management strategies are presented, aiming to support sustainable growth and customer loyalty.

*Keywords:* Cost Control, Hospitality Industry, Supplier Selection, Food and Beverage Management

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## 1. Introduction

Over the past decade, numerous studies have focused on cost control within the hospitality industry, particularly in the food and beverage sector. This attention arises from the pressures hotels face to maintain profitability amidst fluctuations in raw material and labor costs. The instability of operational costs, especially during the transition from a pandemic to an endemic phase, has further highlighted the importance of effective cost management in hotels. With changes in consumer behavior, hotels must adapt to meet guest expectations while also controlling expenditures. Aston Makassar Hotel & Convention Center, located at street Sultan Hasanuddin No.10, Makassar, serves as an interesting case study given its strong reputation and commitment to service quality (Goeliling & Devi, 2023; Valcic & Bagaric, 2015). In this context, the cost control strategies employed by the hotel need to be examined to enhance operational efficiency and guest satisfaction (Liuden et al., 2020).

The challenges faced by hotels, such as supplier selection and raw material price fluctuations, can significantly impact profitability. One major factor is the hotel's reliance on specific suppliers, which poses risks if there are sudden price changes. Research conducted (Sukma Suryani & Crisna Wijaya, 2023) emphasizes that consistency in food cost control is essential for achieving sustainable profits. Additionally, an analysis (Awasthi et al., 2020) indicates that appropriate cost-saving measures can enhance operational efficiency and maximize profits. In this ever-changing environment, hotels must be proactive in managing costs and selecting reliable suppliers to maintain financial stability. Thus, understanding and implementing effective cost control strategies in the hospitality industry is crucial for remaining competitive and achieving desired financial goals.

Management issues, such as consistency in flavor and speed of service, negatively affect mixed beverage sales (Baskoro & Anggoro, 2022). Customer dissatisfaction stemming from variability in taste can diminish consumer loyalty and create a negative image for the hotel (Mayasari et al., 2024; Singh et al., 2023; Suardana et al., 2020). Furthermore, research shows that slow service can lead to longer guest wait times, which in turn may reduce the overall dining experience. On the other hand, there is a gap in existing research regarding how hotels can effectively optimize costs while maintaining high service quality. While many studies discuss the importance of cost control, few explore the

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direct relationship between cost control strategies and their impact on customer satisfaction in the context of food and beverage. Therefore, it is important for management to identify the sources of these issues and develop effective strategies to address these challenges. This underscores the need for a deeper understanding of the strategies that can be implemented to optimize costs while maintaining service quality (Mondok, 2023).

Despite the extensive research on various cost control strategies, gaps remain in understanding how hotels can effectively tackle cost challenges during prolonged uncertainty. Many hotels face fluctuations in raw material prices and shifts in market demand, complicating accurate cost planning. Moreover, a lack of in-depth analysis regarding specific operational costs often results in inappropriate or unfocused strategies, reducing the effectiveness of cost control. Previous studies, such as those conducted (Ab. et al., 2024; Made Artajaya et al., 2022; Mahendra & Sabir, 2020), highlight the necessity of identifying specific causes of high costs and developing more targeted strategies for cost control. By focusing on the elements contributing to costs, hotels can formulate a more strategic approach to sustainable cost management. Therefore, it is essential to delve deeper into the challenges and solutions associated with cost control in the hospitality industry, particularly in this uncertain context.

The findings from this research are expected to provide valuable insights for hotel management and other stakeholders in the hospitality industry. According (Kardaś-Słoma et al., 2022; Porter, 1990), effective cost control strategies are key to achieving competitive advantage, which is crucial in a competitive business environment. By understanding the existing challenges and solutions, hotels can enhance their sustainable cost control strategies and remain responsive to market changes. Research (Awasthi et al., 2020) shows that a deep understanding of cost factors allows hotels to identify areas for improvement, subsequently increasing operational efficiency. Additionally, a study (Sukma Suryani & Crisna Wijaya, 2023) emphasizes that hotels capable of swiftly adapting to cost changes can maintain profitability even in uncertain situations. Thus, this research aims to provide data-driven recommendations and best practices for cost control to support sustainability and growth in the hospitality industry.

The theoretical foundation of this research focuses on the principles of effective cost control within the hospitality industry, referencing established concepts in the literature (Chan & Hsu, 2016; Jaisinghani et al., 2023). The indicators used in this study include best practices in cost management, such as cost analysis and performance measurement, which can enhance operational efficiency and profitability (Egbunike & Unamma, 2017; Mondok, 2023). The structure of the research will encompass a literature review, applied methodology, data analysis, and strategic recommendations for improving cost control. With this approach, the research aims to provide comprehensive insights into beverage cost management at Aston Makassar Hotel, as well as significant contributions to the hotel's sustainability and competitiveness (Chan & Hsu, 2016; Maraouch, 2020).

## **2. Research Method and Materials**

This research methodology adopts a mixed-methods approach, incorporating surveys and in-depth interviews to collect primary data (Lexy J, 2019). The study was conducted at Aston Makassar Hotel & Convention Center, located at street Sultan Hasanuddin No.10, Makassar, during the period from January to March 2023. The first phase involved a survey, which was administered through questionnaires distributed to staff in the Kitchen Department, particularly those directly involved in beverage management. The questionnaires were designed to gather information about cost control practices, product consistency, and customer satisfaction (Chatterjee et al., 2023; Liuden et al., 2020). The data obtained from the survey was then analyzed to identify trends and patterns in the hotel's cost management.

Subsequently, interviews were conducted with the Executive Chef to gain deeper insights into the challenges and best practices related to cost control in the Kitchen Department. These interviews aimed to understand the decision-making processes regarding supplier selection and the management of the Daily Market List, which records all the raw materials required for the period of January 1-30, 2023. The data collected from the interviews were processed and analyzed to uncover the relationship between cost control and service quality. By combining data from both surveys and interviews (Sugiyono, 2020), this research aims to provide a comprehensive understanding of cost management at Aston Makassar Hotel, as well as recommendations for future improvements.

## **3. Results and Discussion**

### *3.1. Interview Results*

In this study, the findings are derived from two primary sources: in-depth interviews with the Executive Chef of Aston Makassar Hotel and data analysis from the Daily Market List for the period of January 1–30, 2023. The interviews

provide detailed insights into cost-control strategies implemented in the Kitchen Department, as well as the challenges encountered in ensuring the quality of beverage products. Meanwhile, the analysis of the Daily Market List aids in understanding raw material inventory management and how this contributes to operational efficiency and cost control.

Through the combination of qualitative data from interviews and quantitative data from the Daily Market List analysis, this research aims to present comprehensive findings on cost management at Aston Makassar Hotel. These results are expected to offer practical and relevant recommendations for hotel management to improve the performance of the Kitchen Department, particularly in cost control and customer satisfaction. The findings will be presented in detail, focusing on the main issues identified during the data collection process.

The interview with the Executive Chef revealed that the procurement of high-quality ingredients is crucial for creating a satisfying culinary experience for guests, particularly in the context of wedding events. The importance of selecting ingredients such as Pontianak oranges, avocados, and mangoes demonstrates a focus on quality and freshness, which contribute to the flavors of the dishes. Additionally, the use of other ingredients such as salted eggs and shaved ice reflects a systematic approach to fulfilling menu requirements comprehensively. By ensuring the availability of quality ingredients, the hotel not only maintains high standards in presentation but also commits to enhancing overall guest satisfaction.

The Executive Chef emphasized the importance of selecting high-quality ingredients in the food preparation process at the hotel. In preparation for a wedding event scheduled on January 7, 2023, special attention was given to the need for ingredients such as Pontianak oranges. He noted, “The presence of large, sweet oranges is essential to create a tantalizing flavor that meets guest expectations.” This demonstrates that the right ingredient selection can significantly impact the overall culinary experience and leave a lasting impression on guests.

Furthermore, the Chef highlighted the need to use fresh, ripe fruits such as avocados and mangoes, which were listed in the Daily Market List. “These fruits not only contribute to the visual appeal of the dishes but also provide a richer flavor.” The quality of raw materials is a critical factor, as it directly relates to guest satisfaction. This underscores the importance of precision in selecting and procuring ingredients for the success of an event.

In further discussion, the Chef explained other ingredients that were also a focus, such as salted eggs and shaved ice. “Both were chosen as part of a strategy to ensure all menu requirements for the event could be adequately met.” This systematic approach to ingredient procurement reflects careful consideration of every element to support smooth service and customer satisfaction at the event.

Overall, the interview indicates that quality management in the Kitchen Department relies on careful ingredient selection and effective procurement strategies. By ensuring the availability of quality ingredients, the hotel can maintain high standards in dish presentation and “enhance the overall guest experience.” This approach reflects the hotel’s commitment to providing optimal service and meeting guest expectations for each event.

The Daily Market List for the wedding event includes various essential ingredients required to ensure the successful presentation of dishes. In the MEAT category, there is 70 kg of Beef Top Side with a unit price of Rp 82,000, totaling Rp 5,740,000. The selection of this meat is expected to provide a rich flavor and meet guest expectations. In the POULTRY category, there is 10 kg of Chicken Breast B/I S/O with a unit price of Rp 47,500, totaling Rp 475,000. This ingredient was chosen for its versatility in being used in various popular dishes.

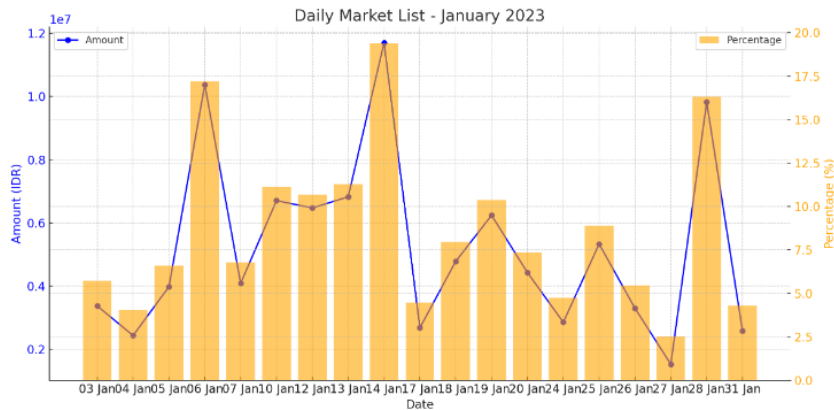
For SEAFOOD, the list includes 30 boxes of Prep Fish Balls with a unit price of Rp 60,000, totaling Rp 1,800,000. This ingredient adds variety to the menu, providing guests with a broader range of options. In the VEGETABLE category, there are 30 boxes of Frozen Cauliflower with a unit price of Rp 28,600, totaling Rp 858,000, and 50 boxes of Frozen Broccoli with a unit price of Rp 30,000, totaling Rp 1,500,000. The use of frozen vegetables not only ensures the availability of fresh ingredients but also provides essential nutritional value for the wedding menu. In summary, the Daily Market List reflects a deep commitment to selecting high-quality ingredients for a special event, with the aim of providing an unforgettable culinary experience for guest.

### *3.2. Daily Expenditure Distribution Analysis*

Daily expenditure analysis is a crucial aspect of cost management in the Kitchen Department at Aston Makassar Hotel. The presented table provides a comprehensive overview of the total expenses for raw materials required during January 2023. Focusing specifically on wedding events and other activities, this data reflects the diverse and dynamic operational needs within the hospitality environment. Notably, the highest expenditure occurred in the Daily Market List for the

wedding on January 6, 2023, indicating that large events necessitate a greater and more specific allocation of raw materials, which can directly impact service quality and guest satisfaction.

Clear fluctuations in daily expenditures also signify variations in the types and quantities of materials needed based on specific events or daily requirements. Understanding these trends allows management to better plan and manage the budget. Additionally, analyzing the percentage of expenditures for each item provides valuable insights into their relative contributions to the overall budget. This information can be utilized to develop more efficient cost management strategies in the future, ensuring the Kitchen Department continues to operate optimally and respond effectively to changing needs.



**Figure 1.** Column Chart of spending trends during January 2023  
Source: Processed data, 2024

Figure 1 displays a column chart illustrating the daily expenditure trends throughout January 2023. This diagram reveals significant fluctuations in spending, with two notable peaks on January 6 and January 14, recording expenditures of Rp 10,373,000 and Rp 11,695,500, respectively. These peaks are directly linked to wedding events, which typically require substantial procurement of raw materials. In contrast, the lowest expenditure was recorded on January 27, amounting to only Rp 1,530,000, indicating that no major events occurred that day or that the demand for raw materials was relatively low.

Furthermore, analyzing the average daily expenditure provides valuable insights for future budget planning. By calculating the total expenditures and dividing them by the number of days in the month, management can identify days with above or below-average spending. The percentage column shows that expenditures for the wedding events on January 6 and 14 significantly contributed to the total monthly expenses. These findings emphasize the importance of careful planning for large events to ensure the availability of necessary raw materials and to manage costs effectively.

### 3.3. Discussion

The findings from this study clearly indicate that the procurement and selection of high-quality ingredients play a critical role in achieving culinary satisfaction for guests at Aston Makassar Hotel, particularly for events like weddings. Interviews with the Executive Chef revealed that the selection of certain ingredients, such as fresh Pontianak oranges and premium protein sources, significantly contributes to creating a memorable culinary experience. This aligns with findings (Chien & Chi, 2019; Panday & Nursal, 2021), who emphasize that ingredient quality significantly impacts customer satisfaction, especially in high-end hospitality contexts where guest expectations are elevated. This finding is further supported (Shrestha, 2021; Wijaya & Bernardo, 2022), who found that using high-quality local ingredients can enhance guest satisfaction and loyalty. Thus, a procurement strategy focused on ingredient quality becomes essential in delivering a superior culinary experience (Anton Martin et al., 2021; Jokom et al., 2023).

One explanation for why a focus on ingredient quality and selective procurement is essential lies in the ability of quality ingredients to enhance the sensory appeal of dishes, ultimately shaping overall guest satisfaction. The focus on fruits such as avocados and mangoes, which not only add flavor but also aesthetic appeal to dishes, exemplifies the critical role of ingredient quality. (Ali et al., 2017; Jiang et al., 2022) study shows that the quality and freshness of ingredients

are directly correlated with the perceived value by guests in hospitality. Furthermore, research (Zhang et al., 2019) also indicates that guests highly appreciate and feel satisfied with dishes made from fresh, high-quality ingredients. Consequently, this strategy not only meets guest expectations but also has the potential to exceed them, thereby creating a lasting positive impression.

An analysis of the January 2023 Daily Market List indicates that the hotel's cost management strategy has been adjusted to accommodate demand fluctuations, with expenditures increasing during major events. Peaks in spending observed on January 6 and 14 are directly related to weddings that require large amounts of ingredients. This is consistent with findings (Onyeocha et al., 2015), who note that major events often significantly increase operational costs in the hospitality industry and require careful planning. Research (Ndung'u & Magaju, 2024) supports these findings, stating that large-scale procurement must be matched by appropriate cost allocation to maintain service quality. By strategically planning expenditures during high-demand periods, Aston Makassar Hotel ensures smooth operations without compromising the quality of ingredients presented.

An additional consideration in cost management is the variation in daily expenditures, as observed in the Daily Market List, which reflects the hotel's dynamic operational needs. The daily expenditure fluctuations indicate that the hotel adjusts its procurement process according to event needs, which is a crucial strategy in cost management. (Mondok, 2023) found that a flexible budgeting approach is more effective for managing costs in the hospitality industry's unpredictable demand patterns. This finding is also supported (Astawa et al., 2017), who found that adjusting ingredient procurement based on demand can help hotels maintain cost efficiency. With this adaptability, the hotel can balance cost-effectiveness with quality assurance, especially when managing high demand for major events.

The implications of these findings are significant for future cost management strategies at Aston Makassar Hotel, particularly in the Food and Beverage (F&B) department. The detailed cost distribution provides a foundation for future budgeting, especially for large-scale events that require high-quality ingredient procurement. Studies (Handoyo et al., 2023; Pereira & Frazzon, 2021) highlight the importance of a data-driven approach in budgeting to maintain operational efficiency without compromising quality. Additionally, research (Subramaniam et al., 2002) suggests that routine cost reviews and event-based budgeting can improve the sustainability of cost management in the hospitality industry. With this approach, Aston Makassar Hotel can continue to maintain high service standards and guest satisfaction, strengthening its competitive position in the hospitality sector.

A primary limitation of this study is its reliance on data exclusively collected in February, focusing on a single, short-term period. This limited timeframe may not fully capture the seasonal variations in ingredient prices and fluctuations in guest demands that influence cost management and quality assurance in the hospitality sector. Seasonal shifts and special events can significantly impact procurement practices and ingredient costs throughout the year, as supported by studies like (Keshavarz & Jamshidi, 2018), which highlight the need for longer observation periods in understanding culinary cost management strategies. Future research could extend data collection across multiple months or seasons to provide a more comprehensive view of procurement adaptations to changing market demands and guest expectations.

Furthermore, this study does not delve deeply into the direct impact of ingredient quality and procurement strategies on customer satisfaction, especially in the context of large-scale events like weddings. Although findings suggest that high-quality ingredients improve guest experience, a thorough assessment of how these procurement practices influence guest satisfaction metrics would offer clearer insights into the link between cost management and guest loyalty. Researchers like (Chi et al., 2013; Papademetriou et al., 2023) advocate for integrating guest feedback and satisfaction surveys in research to better gauge the perceived value of ingredient quality in luxury service contexts. Future studies could incorporate these data points to strengthen the understanding of how ingredient sourcing and cost-control efforts affect guest perceptions, potentially informing loyalty strategies in the hospitality industry.

Future research should consider examining the long-term impact of strategic ingredient procurement and quality management over different seasonal periods and varied events. For example, investigating how ingredient quality correlates with event-specific satisfaction across diverse guest demographics could provide valuable insights. Studies that employ mixed-method approaches, combining quantitative data on procurement costs and qualitative feedback from guests, would further enrich the understanding of how culinary quality management contributes to overall guest satisfaction and loyalty. Additionally, exploring cost management strategies in various types of hotels, from budget to luxury segments, could help identify industry-wide best practices in ingredient sourcing and procurement efficiency.

#### 4. Conclusion

Based on the findings and objectives of this study, it can be concluded that the cost-control strategies and high-quality ingredient selection implemented by the Kitchen Department of Aston Makassar Hotel play a significant role in maintaining dish quality and enhancing guest satisfaction. This study reveals that a systematic approach to ingredient procurement, especially for major events like weddings, has a notable impact on guests' culinary experience and overall satisfaction. The use of premium ingredients, such as Pontianak oranges, avocados, and mangoes, along with other carefully selected items, demonstrates the hotel's commitment to high presentation standards.

The analysis of daily expenditure distribution through the Daily Market List also highlights fluctuating spending patterns according to event needs, offering valuable insights for management to plan budgets more efficiently. By understanding ingredient requirements based on event types, management can improve cost-control efficiency without compromising quality. Therefore, this research provides practical contributions to the hospitality industry, particularly in cost management for kitchen operations and customer satisfaction through optimal ingredient management.

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