
**Analysis Of The Application Of Food Cost Control With Cost Volume Profit Analysis
To Optimize The Profit Of Ocean Garden Restaurant****Dyatri Utami Arina Absari**

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Abstract

This research aimed to: (1) know the implementation of effective food cost control at Ocean Garden Restaurant in order to obtain optimal profit by not neglecting the quality and quantity of the presented menus, (2) know the percentage of food cost compared to the selling price of best seller menu at Ocean Garden Restaurant, and (3) know the selling price of best seller menu at Ocean Garden Restaurant which had been adjusted to the actual food cost standard in order to optimize the profit by using CVP analysis. This research was a case study and was conducted at Ocean Garden Restaurant, Trunojoyo, Malang. The data were analyzed by describing food cost, food percentage, contribution margin, and selling price. Based on the research findings, it was found that the cause of the high food cost was the ineffective food cost control process and food production control and the increase of raw material price that always fluctuated and did not followed by the increase of the selling price. Based on the calculation on the average food cost and average contribution margin, it was found that Ocean Garden's food cost had a higher value so it required further review and control by the restaurant management.

Key words : *Cost Control, Cost Volume Profit, Profit*

INTRODUCTION

Restaurant business in Malang from year to year has experienced significant development, for that management is required to be able to run the company's operations properly and creatively because the success or failure of a company is determined by the ability of Management in carrying out its operations and how management is able to generate profits for the company.

Profit is very important for the company, the fact that in running a business the ability to make a profit is the main goal that the company wants. Maximum Profit can be achieved by controlling costs (cost control). Cost control that is not in accordance with the standards, the purchase and use of raw materials in making food is also not consistent with the applicable standard procedures, will result in a difference in costs that reduce profits or in other words make the profit generated to be less than the maximum (Purba, 2016). Design of cost control process (food cost) efficient according to Steven (2013) can be done through the adjustment and improvement of the factors that have not been implemented. Tandian & Tistogondo (2004) states that to reduce the number of food costs while still paying attention to the quality and quantity of the menu is necessary to implement the control cycle which consists of two main parts, namely food control (purchasing, receiving, storing, and issuing) and food production control. Through the application of optimal control cycle is believed to reduce food costs without neglecting the quality and quantity of products produced. Ivonne & Ariyani (2006) States the same thing, that the control of Food cost requires a continuous step, namely by doing the food cost control process (purchasing, receiving, storing, issuing, preparing and selling) and also performed Cost Volume Profit Analysis (CVP Analysis).

The use of cost, volume, profit analysis (CVP) can provide information about how many sales the company must achieve where the company is in a state of no profit and does not suffer losses. Cost, volume, profit analysis (CVP) can also provide information about the profits earned by the company at various levels of sales and show the possibilities associated with the company in the cost and level of sales and its effect on profit (Dirhotsaha, Hidayat & Azizah, 2013).

RESEARCH METHODS

Types Of Research

The type of research conducted is a case study. Rahmat (2009) defined case studies as studies that explore a problem with detailed constraints, have in-depth data retrieval, and include various sources of information. Problem solving procedures in this study using the method of cost volume profit analysis, food cost percentage, contribution margin, selling price and analysis of food cost control process and food production control, which are analyzed based on quantitative data and supported by qualitative data.

Research Locations

This study was conducted at the restaurant Ocean Garden Trunojoyo Malang which is located at jalan Raya Trunojoyo No. 15B in front of kota baru Malang station.

Types and sources of Data

Types of data used in this study are quantitative data and qualitative data. The Data used in this study are primary data and secondary data. Data collection techniques used are documentation, interviews, literature studies.

Population And Sample

The sampling technique used in this study is to use purposive sampling which is sampling based on certain criteria in order to obtain relevant samples. Ivonne & Ariyani (2006) describes purposive sampling or sample aims (not randomly) is a sample in which the retrieval of the elements included in the sample is done intentionally. The criteria used in this study is the researcher chose the best seller menu that has a relatively high level of sales in the restaurant Ocean Garden, besides that the menu also has a fairly high proportion of food cost.

Table 1. Data Menu Best Seller

Menu Best Seller	Number Of Sales Per Month				
	Jan	Feb	Mar	April	Mei
Ayam Bakar Pontianak	223	179	242	352	208
Gurami Bakar Pontianak	217	80	189	130	99
Kepiting Asap Pedas	58	16.75	-	9	15.45
Sop Ikan Patin	26	25	53	18	22
Udang Furai	42	43	5	-	34
Ayam Goreng Kremes	536	229	210	215	215
Ayam Lodho	203	107	221	223	80

Source: Processed Data (2021)

Data Analysis Techniques

Data analysis techniques used to facilitate researchers in solving the problems studied, in this study used data analysis techniques as follows.

Cost Of Food

Wiyasha (2007: 161) describes the cost of food is the cost of materials used to generate sales. The cost of food is calculated only for foodstuffs used to produce food. The statement is also the same as that described by Ivonne & Ariyani (2006) that food cost as a cost including variable costs which means it is directly related to existing business opportunities.

Food Cost Percentage

The next analysis technique used is to calculate the Food cost percentage, this technique is reinforced by the explanation delivered by Bartono (2005: 14) which explains that the calculation of food cost percentage is used to determine whether there is an increase or decrease in food cost. If the percentage of food cost is high and exceeds the standard limit of 40%, then it can be said that there is a decrease in the profit obtained by the restaurant. Ivonne & Ariyani (2006) also mentioned that the calculation of food cost is usually expressed in the form of percentage or food cost % which is obtained by the basic formula as follows:

Food Cost / Food sales = Food Cost%

Contribution Margin

Contribution margin is calculated to determine how much contribution margin can be used to cover fixed costs up to the evenpoint break limit. Parade (2013) explains that a low contribution margin will result in a high break even point and vice versa. Ivonne & Ariyani (2006) suggests that in calculating the Contribution Margin can be used the following formula: CM = Selling Price-Product Cost.

Selling Price

Kustiawan (2013) explained that the selling price is set by management in accordance with cost considerations, competition, investment, type of customer and other considerations that are still related to the determination of the selling price.

Ivonne & Ariyani (2006) states that in determining the selling price (selling price) can use the formula multiplier method as follows:

$$\text{Multiplier} = \frac{\text{Desired Food Cost \%}}{100}$$
$$\text{Selling Price} = \text{Multiplier} \times \text{Food Cost of menu item}$$

Cost Volume Profit Analysis

Cost analysis of profit volume is an analysis technique that uses the level of cost variability to measure the effect of changes in volume on profit (Halim, 2007: 405).Choiriyah, AR & Hidayat (2016) mentioned that each profit and loss calculation can be expressed in the form of the following equation:

Net income = sales-variable costs-fixed costs Or

Net profit = (selling price per unit x number of units) - (variable costs per unit x number of units) - fixed costs.

RESULTS AND DISCUSSION

Food Cost Control Process (Control Cycle)

OG in an effort to realize its vision and mission, namely to achieve maximum profit is prioritizing consumer satisfaction where OG always prioritizes the presentation of high-quality food menu at affordable prices for all walks of life. To achieve these goals OG make quality

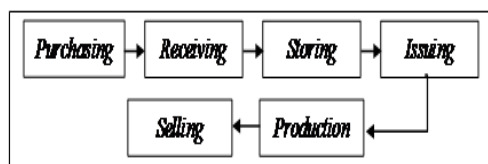
selection of quality raw materials and process them into dishes that are ready to be served. Selection and purchase of quality raw materials, especially for the best seller menu tends to experience price fluctuations (fluctuate) due to the condition of the raw materials needed OG has a price that can be categorized as quite expensive, so in its operation it will affect the high cost of food.

The calculation of food cost in OG is done by comparing the total expenditure and total sales at the end of each month. OG set the percentage of food cost at 60% for the assessment of normal circumstances or in other words spending and income are still in the stable category is not less nor excessive.

OG assessment indicators of the percentage of food cost of 60% is different from the theory of Bartono (2005:14) which suggests that the value of 40% food cost is a figure that can be considered quite high for a business. When viewed from Bartono's theory, it can be concluded that every month there has been a high food cost in OG but not realized by management because the level of assessment is different, this is also in accordance with the results of interviews that researchers did to cheff that every month OG has a percentage of food cost more than 50% which is still considered normal because the determination of the percentage of food cost in use is 60%.

The first high food cost control is done at the beginning of the raw material process where if in this process all goes well and in accordance with the standard then the control of food cost in OG will be easy to do. The process flow of raw materials on OG can be described and explained as follows:

Figure 1: raw material process flow in Ocean Garden



Source: processed Data (2017)

Food Production Control

Tandian & Tistogondo (2004) states that to reduce the number of food cost while still paying attention to the quality and quantity of the menu is necessary to implement the control cycle which consists of two main parts, namely the food cost control process and food production control. Through the application of optimal control cycle is believed to reduce food costs without neglecting the quality and quantity of products produced. Ivonne & Ariyani (2006) explained that, to reduce the losses caused by excessive portions required a step in the form of standards or procedures. These standards and procedures are food production control on portion which consists of standard portion size, standard recipes, and standard portion cost.

Food production control on portion in OG basically exists but is not written and only based on prior notice and experience taught, so there is no definite control in food portions. This is because there are no clearly written standard recipes. This phase of food production on portion can be controlled by applying the right standard recipes and portion sizes. This is done so that there is no loss due to excessive portions.

Standard Portion Size

Portion size OG in its operation is not carried out in accordance with the specified standards, this is because there is still little attention devoted to small things such as portion size which is basically a very important thing to do. Errors that occur from giving excessive portions will result in restaurant losses. Uniformity of standard portion size is expected to provide satisfaction to consumers so that they will come to the restaurant more often, for that consistency of standard portion size should always be done by the production.

Standard Recipes

Raw recipes (Standard recipes) is a written document on one type of food that will be produced by the hotel/restaurant (Wiyasha, 2007). OG does not have a written standard recipe which standard recipes each part of cooking is only memorized based on experience. Standard recipes are written to be ruled out because OG has a Cook (cook) who are experts and experienced in their fields and have worked since the restaurant was founded.

Analysis of this is supposed to OG despite having an experienced cook is still recommended to have a standard recipe in pairs on each cook work layout. Each cook must have their own expertise but with the standard recipes is expected to produce the same dish in accordance with established standards and control of food cost will also be easier to do.

Standard Portion Cost

Based on research conducted, the calculation of portion cost is not so accurate it can be seen from the unwritten standard recipe so that the ingredients are calculated there are still many that have not been listed in the calculation of portion cost. The Financial controller at OG is supposed to control every month to see the price fluctuations that change when setip at least make calculations every month for food cost, especially on the best seller menu so that each month can be known whether the portion cost is in accordance with existing fluctuations.

Researchers have done costing for 7 best seller menu that will be used to calculate food cost at the end of each month from January 2017 to May 2017. Calculation of costing is done based on standard recipes that have been adapted to the kitchen and based on the direction of Cheff OG. Summary of costing from January-May 2017 for each best seller menu is as follows :

Table 2: Cost Comparison in Ocean Garden January-May 2021

Menu <i>Best Seller</i>	Selling Price	Portion Cost		Food Cost (%)	
		Before	After	Before	After
Ayam Bakar Pontianak	Rp 22,000	Rp 16,235.50	Rp 18,021.88	73.80%	81.92%
Gurami Bakar Pontianak	Rp 65,000	Rp 45,701.00	Rp 37,066.42	70.31%	57.03%
Kepiting Asap Pedas	Rp 23,000	Rp 11,274.51	Rp 12,164.44	49.02%	52.89%
Sop Ikan Patin	Rp 38,000	Rp 18,734.83	Rp 21,883.92	49.30%	57.59%
Udang Furai	Rp 37,000	Rp 20,555.56	Rp 26,970.79	55.56%	72.89%
Ayam Goreng Kremes	Rp 15,000	Rp 11,743.50	Rp 14,760.07	78.29%	98.40%
Ayam Lodho	Rp 20,000	Rp 18,748.00	Rp 19,877.96	93.74%	99.39%
<i>Average Food Cost (%)</i>				67.14%	74.30%

Source: processed Data (2021)

Portion cost before is obtained from the food cost report calculated by accounting OG which researchers are not given in detail the calculation of the food cost. Portion cost after calculated based on standard recipes actually done by researchers..

Based on the summary costing contained in Table 2 can be seen that the comparison of portion cost before and after using standard recipes has increased higher that has an increase in average food cost (%) of 7.16% for 7 Best seller menu. The higher portion cost increase mainly lies in the fried chicken menu kremes which amounted to 20.11% and furai shrimp which increased by 17.33% this is due to the presence of ingredients that are not taken into account in the calculation of the previous portion cost.

Food Cost

Bartono (2005: 5) states that the function of food cost is: "to guide and regulate costs means to ensure that they are in accordance with the determined objectives of the business". Based on the analysis of researchers in general food cost of the best seller menu that is now likely to be higher than before, this is because many ingredients that have not been listed in the calculation of the previous portion cost, also due to the presence of some ingredients whose prices increase in accordance with market prices. Ivonne & Ariyani (2006) mentioned that the calculation of food cost is usually expressed in the form of percentage or food cost %. Average food cost (%) for the best seller menu is equal to 77.88%, causing the average contribution margin (%) of 22.12%, this if associated with the theory put forward by Bartono (2005: 14) which states that the value of 40% food cost is a figure that can be considered quite high for a business, it can be concluded that the value of food cost in OG is very high above the upper-point value of 40% so that the need for further analysis and control of restaurant management related to food cost. January to May 2017 based on research conducted, OG has a high food cost figures in January amounted to 85.52%, February amounted to 77.15%, March amounted to 73.61%, April amounted to 77.80%, and May amounted to 75.30%. Very high Food cost occurred in January which showed a figure of 85.52% this is due to the number of best seller menu sales that have high food cost resulted in high sales as well.

Contribution Margin (CM)

Contribution Margin (CM) is the difference between sales and variable costs at a given activity level. The difference can be used to cover fixed costs as a whole and the rest is profit. $CM > \text{fixed costs}$ then the company will make a profit, if $CM < \text{fixed costs}$ then it will be a loss and if $CM = \text{fixed costs}$ then the company is in a state of break-even position (no profit and no loss) (Parade, 2013).

The results of the analysis and calculations carried out by the researchers showed the percentage of CM for January at 14.48%, February at 22.85%, March at 26.39%, April at 22.20%, and in May at 24.70% which can be interpreted that the ability of sales to cover fixed costs is still low so that the profit generated is also relatively small, this is due to the high value of food costs. Very high Food cost can give the conclusion that food production control on OG is not going well, then it has an impact on the low value of CM which can also mean a decrease in company profits.

Selling Price

Researchers in calculating the selling price using two calculations, namely the calculation using the desired food cost % based on Bartono's theory, namely the value of 40%

food cost and the calculation using the value of 55% food cost assumed by researchers based on the OG assessment indicator, namely the value of less than 60% food cost. The calculation of the selling price with the OG assessment indicator does not produce significant changes in the selling price so that it does not affect the number of consumers who come and decrease in sales turnover. The selling price suggested by the researcher is not much different from the current selling price OG, so it will generate sales turnover and profit the same as the application of the current selling price OG.

3.6 CVP Analysis

Halim (2007: 405) defines that the cost analysis of profit volume is an analytical technique that uses the level of cost variability to measure the effect of changes in volume on profit (profit). Based on the data obtained by the researchers, CVP analysis of Ocean Garden restaurant can be done as follows:

calculation of Break Even Point (BEP)

Calculation of BEP for OG best seller menu will be calculated based on two calculations, namely the calculation using the selling price based on The Theory of Bartono 40% food cost and calculation based OG assessment indicators assumed researchers at 55%.

BEP calculation based on Bartono theory

To find the number of portions that must be sold in order to achieve BEP, in this study the researchers refer to the theory presented by Choiriyah, AR & Hidayat (2016), with a fixed cost each month consisting of land rent of Rp 9,000,000, the cost of employee salaries of Rp 66,000,000, electricity costs of Rp 4,000,000, telephone costs and other fixed besifat each month is estimated at Rp 1,000,000, as:

$$\begin{aligned}
 \text{Net Profit} &= (\text{selling price per unit} \times \text{number of units} - \\
 &\quad (\text{variable costs per unit} \times \text{number of units}) - \\
 &\quad \text{fixed costs} \\
 0 &= 54,000x - 21,535.07x - 80,000,000 \\
 80,000,000 &= 54,000x - 21,535.07x \\
 80,000,000 &= 32,464.93x \\
 80,000,000 / 32,464.93 &= X \\
 2,464.20 &= X \\
 2,464 &= X
 \end{aligned}$$

BEP calculation results for the 7 Best sellerdapat menu assumed that in order to achieve the BEP it takes 2,464 servings of menus sold which menu only includes 7 menu best seller , in other words each menu best seller must be able to sell as much as 352 servings.

Based on the calculation of BEP above, the calculation can be applied as follows:

$$\begin{aligned}
 \text{Sales -BV- BT} &= \text{Net Profit} \\
 \text{Variable costs after BEP} &= 53,062,412.48 \\
 21,535.07 \times 2,464 & \\
 \text{Fixed Costs} &= \frac{80,000,000.00}{+} \\
 \text{Total Cost} &= 133,062,412.48 \\
 \text{After sales BEP } 54,000 \times &= 133,056,000.00
 \end{aligned}$$

$$\begin{aligned} & 2,464 \\ \text{Total Cost} & = \underline{133,062,412.48} - \\ & = -6,412.48 \end{aligned}$$

The result of the calculation is -6,412.48 is not equal to zero, this is because due to the rounding of decimal values in the previous calculation.

BEP calculation based on OG assessment indicators

Calculation of BEP for OG best seller menu is calculated based on the calculation of assessment indicators OG based on assumed researchers at 55%, while the calculation is as follows:

$$\begin{aligned} \text{Net Profit} & = (\text{selling price per unit} \times \text{number of units}) \\ & \quad - (\text{variable costs per unit} \times \text{number of units}) - \text{fixed costs} \\ 0 & = 39,428.57x - 21,535.07x - 80,000,000 \\ 80,000,000 & = 39,428.57x - 21,535.07x \\ 80,000,000 & = 17,893.50x \\ 80,000,000/1 & = X \\ 7,893.50 & \\ 4,470.90 & = X \\ 4,471 & = X \end{aligned}$$

The results of the calculation of the BEP for the 7 Best seller menu can be assumed that in order to achieve the BEP it takes 4,471 portions of the menu sold which menu only includes 7 best seller menu, in other words, each best seller menu must be able to sell as many as 639 servings.

Based on the calculation of BEP above, the calculation can be applied as follows:

$$\begin{aligned} \text{Sales} - \text{BV} - \text{BT} & = \text{Net profit} \\ \text{Variable costs after BEP} & = 96,283,297.97 \\ & 21,535.07 \times 4,471 \\ \text{Fixed costs} & = \underline{80,000,000.00} + \\ \text{Total Cost} & = 176,283,297.97 \\ \text{After sales BEP} & = 176,285,136.47 \\ & 39,428.57 \times 4,471 \\ \text{Total Cost} & = \underline{176,283,297.97} - \\ & = 1,838.50 \end{aligned}$$

The result of the calculation is 1,838.50 is not equal to zero, this is because due to the rounding of decimal values in the previous calculation, so this calculation should produce a zero value. Based on the above calculation data the researchers describe the BEP in the form of a graphic image as follows:

Profit

Achievement of profit targets OG not only rely on regular sales, but also on reservations or banquets. To get a stable profit without a reservation which is estimated at 10,000,000 per month, the calculation of the number of portions that must be sold as a reference for Sales Targets refers to the theory proposed by Ivonne & Ariyani (2006) as follows:

1. Profit calculation based on selling price using Bartono 40% food cost theory :

$$\begin{aligned}
 \text{Sales price } x \text{ unit} &= (\text{Variable cost } x \\
 \text{sold} & \text{ unit sold}) + \\
 & \text{Fixed expenses} + \\
 & \text{Profit} \\
 S(x) &= VC(x) + FC + P \\
 54,000x &= 21,535.07x + \\
 & 80,000,000 \\
 & +10,000,000 \\
 54,000x &= 21,535.07x + \\
 & 90,000,000 \\
 54,000x - &= 90,000,000 \\
 21,535.07x & \\
 32,464.93x &= 90,000,000 \\
 X &= 90,000,000 / \\
 & 32,464.93 \\
 X &= 2,772.22 \\
 X &= 2,772
 \end{aligned}$$

The calculation for each best seller menu is $2,772 \text{ servings} / 7 = 396 \text{ servings}$ per each menu. So in order to achieve a stable profit target of 10,000,000 per month, OG must be able to sell as many as 2,772 servings per 7 best seller menus or in other words OG must be able to sell 396 servings of menus for each best seller menu.

2. Profit calculation based on selling price using OG valuation indicator of 55% .

$$\begin{aligned}
 S(x) &= VC(x) + FC + P \\
 39,428.57x &= 21,535.07x + 80,000,000 \\
 & +10,000,000 \\
 39,428.57x &= 21,535.07x + \\
 & 90,000,000 \\
 39,428.57x - &= 90,000,000 \\
 21,535.07x & \\
 17,893.50x &= 90,000,000 \\
 x &= 90,000,000 / \\
 & 17,893.50 \\
 x &= 5,029.76 \\
 x &= 5,030
 \end{aligned}$$

The calculation for each best seller menu is $5,030 \text{ servings} / 7 = 719 \text{ servings}$ per each menu. So in order to achieve a stable profit target of 10,000,000 per month, OG must be

able to sell as many as 5,030 servings per 7 best seller menus or in other words OG must be able to sell 719 servings of menus for each best seller menu.

Discussion

Based on the results of the study, the researchers showed that the cause of high food costs is the ineffectiveness of food cost control processes and food production control, and the increase in material prices that always fluctuate is not followed by an increase in selling prices. The implementation of food cost control is still weak causing the non-implementation of formal procedures in some of the flow of food cost control both in terms of purchasing, receiving, storing, and issuing as well as the preparing and selling.

The results of the calculation of portion cost before and after using standard recipes have increased higher that has an increase in average food cost (%) of 7.16% for 7 Best seller menu. Calculation of food cost for the best seller menu every month has a percentage of average food cost (%) of 77.88%, resulting in an average contribution margin (%) of 22.12%.

The results of this study are in line with research conducted by Ivonne & Ariyani (2006) on the analysis of the application of food cost control process with CVP analysis in order to optimize profit in Golden Restaurant Kediri which gives the conclusion, the cause of high food cost is the ineffectiveness of food cost control process and the increase in raw material prices that can not be followed by an increase in selling price in Golden Restaurant. The results of the calculation of portion cost, food cost and contribution margin showed that the results are not the same as the researchers did the calculation of portion cost before and after using standard recipes increased average food cost (%) by 18%. The calculation of food cost for the best seller menu has a percentage of average food cost (%) of 59.81%, resulting in an average contribution margin (%) of 40.19%. This is due to differences in the research period, the menu that became a sample of research and the price of raw materials used.

Other research results that provide the same conclusion is a study conducted by Tandian & Tistogondo (2004) on the analysis of the application of control cycle in Saga Japanese Restaurant in order to optimize the process of controlling food cost with a case study of Bento menu. This study concluded that the cause of high food cost in Saga Japanese Restaurant is the use of raw materials that are fresh in order to maintain the taste of the dishes served. The application of control cycle which has many weaknesses in Saga Japanese Restaurant is due to the absence of formal procedures in most of the control cycle flow, both food control and food production control. This system makes the process of recording the data that supports the preparation of food cost Reports does not run well.

The results of research conducted by researchers conducted by Akhpani (2013) showed different conclusions, which Akhpani (2013) examined the effectiveness of food cost in order to optimize gross profit Nirwana Beach Club Restaurant Nirwana Gardens Resort Bintan and concluded that the application of food cost control process that has been done Nirwana Beach Club Restaurant Nirwana Gardens Resort can be said to be quite effective. This is evidenced by

the flow structure of the food cost control process that has been implemented on an ongoing basis well by the Nirvana.

CONCLUSION

Researchers can conclude that the cause of high food costs is the ineffectiveness of food cost control process and food production control, as well as the increase in material prices are always fluctuating not followed by an increase in selling price. The implementation of food cost control is still weak causing the non-implementation of formal procedures in some of the flow of food cost control both in terms of purchasing, receiving, storing, and issuing as well as the preparing and selling. Weaknesses in this system make the preparation and calculation of food costs become less accurate, especially if errors occur in food production control. Portion cost calculation before and after using standard recipes has increased higher than the average food cost (%) of 7.16% for 7 Best seller menu.

Calculation of food cost for the best seller menu each month has a percentage of average food cost (%) of 77.88%, causing the average contribution margin (%) of 22.12% which can be concluded that the food cost OG has a higher value that requires further review and control of food cost by Restaurant Management. The results of the analysis and calculations conducted by the researchers showed that the percentage of CM for January to May is very low which means that the ability of sales to cover fixed costs is still low so that the profit generated is also relatively small. Selling price is calculated based on two calculations, namely the calculation using the desired food cost % based on Bartono theory of 40% food cost and the calculation using the value of 55% food cost assumed by researchers based on OG assessment indicators. The calculation results show that if using the theory of Bartono then the value of the selling price will be 2.5 times the cost of food which means there will be a high selling price increase in OG and it is possible there will be a decrease in turnover but followed by an increase in restaurant profits. The calculation results if using the OG indicator, the value of the selling price will be 1.82 times the food cost, which means there will be no decrease in sales turnover and there will be no significant increase in profit. In this calculation, the value of the selling price is not much different from the selling price used by the current OG, which means that the application of the selling price calculated based on the OG indicator will result in sales turnover and profit that is the same as the application of the current OG selling price.

BEP calculation for best seller OG menu is calculated based on two calculations, namely :

- 1) based on the theory of Bartono calculation results to reach the point of BEP required 2.464 servings per 7 Best seller menu, so to achieve BEP then each best seller menu must be able to sell as much as 352 servings.
- 2) based on the assessment indicators OG calculation results to reach the point required BEP 4.471 servings per 7 Best seller menu, so to achieve BEP each best seller menu must be able to sell as much as 639 servings.

Profit calculation in order to achieve a stable profit target of 10,000,000 per month, the calculation of the number of portions that must be sold as a reference for sales targets is as follows:

- 1) calculation of profit by using selling price based on Bartono theory of 40% food cost, then the number of servings that must be sold as a reference sales target of 2,772 servings per 7

menu best seller or in other words OG must be able to sell 396 servings for each menu best seller.
calculation of profit based on OG assessment indicators assumed by researchers at 55%, then the number of servings that must be sold as a reference sales target of 5,030 servings per 7 menu best seller or in other words OG must be able to sell 719 servings for each menu best seller.

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