ABSTRACT

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VARIANCE ANALYSIS FOR COST OF SALES PERCENTAGE AND REVENUE IN FOOD AND BEVERAGE DEPARTMENT AT ABC HOTEL

(69 pages; 11 tables; 1 picture)

Hospitality management consists of many departments. As example: F&B department, housekeeping department, Admin & General department, engineering department, etc. To handle the cost for each department, cost controller is needed.

In the period January-July 2011, ABC Hotel have big variance in term of cost of sales percentage and also revenue between budget and actual. In this research, writer have interested in make analysis about “variance between actual and budgeted cost of sales percentage and revenue in food and beverage department”. In this report, writer also will discuss about monthly analysis and analysis per-outlet.

ABC Hotel is a 4 stars hotel that located at Pecenongan. From the analysis, writer discovered if the big variance occur because changing strategy of the Hotel. The strategy to maximizing profit from bounquet give a great impact to the hotel and make revenue over the target and also cost of sales percentage below budget.

Reference : 2000-2010
FOREWORD

Praise be to God Almighty for all the graces and blessings that had been given him, so that this Final Project can be completed.

Final Project with title “REVENUE AND COST OF SALES VARIANCE ANALYSIS AT ABC HOTEL” is intended to meet some academic requirements to obtain a Bachelor of Economics Bachelor at Pelita Harapan University, Karawaci.

Writer realizes that without guidance, assistance, and prayers from various parties, this Final Project will not be completed on time. Therefore, writer thank profusely to all those who helped in the process of this Final Project, namely to:

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In conclusion the authors realize that there are still many shortcomings in this final project. Therefore, criticism and suggestions from readers will be very useful for writers. Finally, hopefully this report can be beneficial to all parties who read it.

Jakarta, Desember 2011

Writer,

Daniel Andhika
# TABLE OF CONTENT

<table>
<thead>
<tr>
<th>Section</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE PAGE</td>
<td>I</td>
</tr>
<tr>
<td>AUTHENCITY STATEMENT</td>
<td>i</td>
</tr>
<tr>
<td>APPROVAL FROM LECTURER</td>
<td>ii</td>
</tr>
<tr>
<td>FINAL INTERNSHIP REPORT APPROVAL FROM EXAMINER</td>
<td>iii</td>
</tr>
<tr>
<td>ABSTRACT</td>
<td>iv</td>
</tr>
<tr>
<td>FOREWORD</td>
<td>v</td>
</tr>
<tr>
<td>TABLE OF CONTENT</td>
<td>vii</td>
</tr>
<tr>
<td>LIST OF IMAGES</td>
<td>x</td>
</tr>
<tr>
<td>LIST OF TABLES</td>
<td>xi</td>
</tr>
<tr>
<td>LIST OF ATTACHMENTS</td>
<td>xii</td>
</tr>
<tr>
<td>CHAPTER I INTRODUCTION</td>
<td></td>
</tr>
<tr>
<td>1.1. Topic Background</td>
<td>1</td>
</tr>
<tr>
<td>1.2. Scope</td>
<td>2</td>
</tr>
<tr>
<td>1.3. General Information of the Internship Place and Internship Activity</td>
<td>3</td>
</tr>
<tr>
<td>CHAPTER II COMPANY BACKGROUND</td>
<td></td>
</tr>
<tr>
<td>2.1 ABC Hotel overview</td>
<td>6</td>
</tr>
<tr>
<td>2.2 Vision and Mission From ABC Hotel</td>
<td>6</td>
</tr>
<tr>
<td>2.3 Value of ABC Hotel</td>
<td>8</td>
</tr>
<tr>
<td>2.4 ABC Hotel Strategy</td>
<td>9</td>
</tr>
<tr>
<td>2.5 ABC Hotel Competitors</td>
<td>12</td>
</tr>
<tr>
<td>2.6 ABC Hotel History</td>
<td>12</td>
</tr>
<tr>
<td>2.7 Product from ABC Hotel</td>
<td>13</td>
</tr>
<tr>
<td>2.8 Hotel ABC Organization Chart</td>
<td>17</td>
</tr>
<tr>
<td>2.9 Number of Employee fo July 2011</td>
<td>18</td>
</tr>
</tbody>
</table>
CHAPTER III JOB DETAILS DURING THE INTERNSHIP PROGRAM

3.1 The Writer activities at ABC Hotel........................................... 19
  3.1.1 Review/ Checking the daily receiving report....................... 20
  3.1.2 Verify the duties performed by the Purchasing Department.. 22
  3.1.3 Computer daily requisition and material transferred......... 22
  3.1.4 Assist in supervising the monthly physical inventory....... 23
  3.1.5 Assist in preparing the monthly cost control report......... 24
  3.1.6 Review The Job of Purchasing/ Receiving/ Storing Dept... 26

3.2 Internship at PT XYZ........................................................... 27
  3.2.1 Make Voucher ............................................................... 27
  3.2.2 Make Recapitulation For Payable/ ABC 7th Floor Project.. 27
  3.2.3 Make Recapitulation For Transport Fee and Medical Fee.. 28
  3.2.4 Make Monthly SSP and The Attachment For Report...... 29
  3.2.5 Make Recap for Depreciation Expense ......................... 30
  3.2.6 Make Adjustment For Petty Cash................................. 30

CHAPTER IV EXPERIENCE EVALUATION DURING INTERNSHIP

4.1 Learning during the Internship at ABC Hotel ...................... 31
4.2 Learning during the Internship at PT XYZ......................... 33
4.3 ABC Hotel................................................................. 35
4.4 PT XYZ................................................................. 36

CHAPTER V DISCUSSION

5.1 Thory................................................................. 37
  5.1.1 Cost................................................................. 37
    5.1.1.1 Monthly Food Cost Determination......................... 37
    5.1.1.2 Cost Control.................................................. 40
    5.1.1.3 Expenses.................................................... 42
  5.1.2 Revenue........................................................... 43
  5.1.3 Budgeting........................................................ 43
LIST OF IMAGES

Images 2.1 ABC Hotel Organization Chart……………………………………………… 17
LIST OF TABLES

Table 2.1 Headcount July 2011 ................................................................. 18
Table 5.1 Year To Date January-June 2011 Cost Of Sales Data ABC Hotel ..... 55
Table 5.2 Year To Date January-June 2011 Revenue Data ABC Hotel .......... 56
Table 5.3 F&B Revenue in Each Outlet ....................................................... 57
Table 5.4 F&B Cost Of Sales in Each Outlet ................................................. 57
Table 5.5 Summary of F&B Data ............................................................... 60
Table 5.6 Food Analysis ........................................................................... 61
Table 5.7 Beverage Analysis ................................................................. 62
Table 5.8 Monthly Revenue Table ............................................................ 63
Table 5.9 Monthly Food Cost Of Sales Percentage .................................... 63
Table 5.10 Monthly Beverage Cost Of Sales Percentage ......................... 64
LIST OF ATTACHMENTS

Attachment A
Income Statement In Rupiah: July 2011 ............................................. A-1
Income Statement In Rupiah: July 2011 ............................................. A-2
Income Statement In Rupiah: July 2011 ............................................. A-3

Attachment B
Key Performance Indicators In Rupiah: Current month ..................... B-1
Key Performance Indicators In Rupiah: Current month ..................... B-2
Key Performance Indicators In Rupiah: YTD ..................................... B-3

Attachment C
FB Department In Rupiah: July 2011 ............................................. C-1
FB Department In Rupiah: July 2011 ............................................. C-2
FB Department In Rupiah: July 2011 ............................................. C-3

Attachment D
Logbook ................................................................. D-1 – D-42