

Cost Control Function in Operational Cost Efficiency at Squid Restaurant By Grandin Hotel Grand Dafam Ancol Jakarta

Ani Sopianah¹, Sukarni Novita Sari², Juardi³

STIAMI Institute of Social Sciences and Management, Indonesia¹²³

Correspondent: novitasarisukarni@gmail.com²

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ABSTRACT: The Cost Control function focuses on analyzing and evaluating all costs to avoid possible deviations in operational activities. This study aims to find out the efforts, obstacles and solutions in the function of a Cost Control in operational cost efficiency, as well as to find out the causes of the difference in actual costs and standard costs. The data collection technique in this study uses observation, interview, and documentation techniques. The results of this study show that: 1) food cost control at the Grand Dafam Ancol Jakarta Hotel is not efficient because there is a difference between the actual food cost and the standard food cost, 2) the adverse difference is caused by the lack of monitoring in making food menus in accordance with the recipe standards and also less than optimal in the comparison of vendors during big days when prices rise. With the results obtained in this study, it is hoped that the Grand Dafam Ancol Jakarta Hotel will be an input into operational cost efficiency.

Keywords: Cost Control, Efficiency, Operational Costs



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INTRODUCTION

In the initial observation made by the researcher at the Squid by Grandin Restaurant at the Grand Dafam Ancol Hotel, Jakarta, the policy for the Standard Food Cost was set at 33% and the Standard Beverage cost at 23% of the basic food cost.

Company costs sometimes don't match the management budget, so hotels have to set standard food costs or budget food costs. This can be used as a basis for controlling hotel costs well. Cost control must be carried out thoroughly, starting from purchases, store and kitchen receipts. The cost control section (cost contro) is an important part of a hotel, as it is responsible for controlling the cost of food and beverages on a daily basis, as shown in table 1.

Table 1. Hotel Grand Dafam Ancol Jakarta

Food Cost Percentage January-August 2023

<i>Standard Actual Food Cost January-August 2023</i>		
<i>Month</i>	<i>Standard Food Percentage</i>	<i>Actual Food Percentage</i>
January	33%	35,41%
February	33%	34,47%
March	33%	33,52%
April	33%	38,31%
May	33%	34,94%
June	33%	35,60%
July	33%	34,81%
August	33%	34,60%
<i>Average</i>	33 %	35%

Table 1. shows that the average standard food cost in 2023 is set at 33% while the average actual food cost in 2023 is 35%. From these differences, there are the difference is 2% which means that there has been a difference in the cost of food that has been determined by the management.

After conducting an interview with the cost control department, it was found that there was a problem with the food cost that occurred, namely over cost (Artajaya et al., 2022). This is because the price of basic commodities has increased due to purchasing not doing price comparison. The standard price carried out by purchasing is to conduct a survey from 3 different Vendors/Suppliers in order to determine for better quality goods at affordable prices. It is also possible that the price of staples increases due to big days such as Eid al-Fitr, Christmas, and New Year which makes the price of staples rise 2 times more than usual. In addition, there is a management of foodstuffs that is not in accordance with the hotel management receipt standards. The management of foodstuffs

that are not in accordance with the recipe will cause inconsistency with the budgeting at the beginning and will cause spoilage. Spoilage here is materials that are damaged due to not being in accordance with management because the use of materials is not in accordance with recipe standards which results in the rest of the food ingredients and eventually wasted.

There are problems at Resto Cumi-squid by Grandin in cost control due to the absence of price comparisons with other markets and over costs caused by spoilage (damage raw materials) then conducted a study entitled "Cost Control Function in Operational Cost Efficiency at Squid Restaurant by Grandin Case Study Hotel Grand Dafam Ancol Jakarta"(Cao et al., 2025; Wang, Zhang, et al., 2025).

The scope of research

This study only discusses the Function of Cost Control in Operational Cost Efficiency which is carried out at Cumi - cumi by Grandin Restaurant at Grand Dafam Ancol Hotel Jakarta.

Research purposes

1. Analyzing the function of cost control in the process of operational cost efficiency at Squid Restaurant by Grandin Hotel Grand Dafam Ancol Jakarta.
2. Analyzing the factors causing the difference between actual food cost and standard food cost in operational cost efficiency at Squid Restaurant by Grandin Hotel Grand Dafam Ancol Jakarta.
3. Analyzing efforts to Efficiency of food costs in operational costs at Squid Restaurant by Grandin Hotel Grand Dafam Ancol Jakarta.

Tourism

(Butarbutar et al., 2021:68) say tourism (Tour) is defined as a trip to places that have aesthetic, historical, entertainment and other values that can meet the expectations of travelers (tourists/Tourist). Tourism is based on Sanskrit, from the two words "pari" and "tourism". "Pari" means many, round, many times or around, and "tourism" means travel from one place to another, which means the experience of traveling (Renanita, 2017).

Several experts put forward the opinion of tourism, according to experts:

According to Mason (Pradana, 2019:3) said that tourism is a temporary move to several destinations other than work and residence. The tour is carried out for a minimum of 24 hours and a maximum of 6 months with an orientation for pleasure, health, recreation, education, rewards, prestige and relaxation in tourist destinations.

According to Yoeti (Riana Putri, 2020:1-7) tourism is a trip carried out by individuals or groups for a while, there is a move from one place to another, with the intention of enjoying travel for recreational purposes not to earn income in the place visited or to meet the needs of various individuals or groups.

According to Suwanto (Rusadi et al., 2019), in essence, tourism is the process of temporarily leaving a person or more to another place outside their place of residence, with the encouragement of their departure due to various interests, both because of economic, social, cultural, political, religious, health, or other interests such as just curiosity, gaining experience or learning.

According to Hans Buchli (Purwaningrum & Syamsu, 2021:4) tourism is a temporary transfer of place from one or more people with the intention of obtaining services intended for that person by institutions used for a specific purpose.

Hospitality

According to Harrison et al (Kennedy et al., 2024) by broadening the definition of hospitality/hospitality the industry "mainly consists of businesses that provide accommodation, food and beverages, or a combination of these activities".

In an extensive review of hospitality/hospitality, according to Ottenbacher et al (Sariguna Johnson Kennedy and Lumbantoruan 2024:83-90) suggest that there is still no consensus on coverage field.

This is the overall among academics and professionals in the hospitality/hospitality industry. However, in general use, the hospitality industry is often associated with the tourism industry, where Most people associate it with hotels and restaurants. (Solihin et al., 2021:1) Hospitality Industry is a Group of Companies that provide accommodation and/or food and beverages to people who leave their homes.

Hotel

The word hotel comes from the French word *hostel* which means a lodging house for people who are traveling or traveling. Hotels are a service business and its main focus is to provide quality service to its guests (Focus, 2021). Hotels must have the best type of service to make their guests satisfied with their services. To provide the best service, every hotel will definitely do new and innovative things to attract more guests. So competence, which offers the best service and affordable prices, will be seen in the ease of getting information (Saputra & Yulistianis, 2019).

According to Hurdawaty & Parantika a hotel is a place of stay consisting of several or many rooms that are rented to the general public for certain times and provide food and drinks for its guests (Rizal et al., 2024). So it can be concluded that a hotel is a means of accommodation that provides services such as room and food provision services and other commercial services. Meanwhile, the definition of a hotel according to experts is as follows:

- a. According to Andriasan (Ramadhani et al., 2024:64-87) a hotel is a type of accommodation that uses part or all of the existing building by providing hospitality services, food and beverages and other supporting services, functions as a temporary place and is provided to the public, is managed commercially by taking into account the profit or loss, and aims to obtain profits in the form of a benchmark.

- b. According to Widanaputra it is stated that the definition of a hotel is a type of accommodation that is commercially operated using part or all of the existing building and provides accommodation, food and beverage facilities, and other services, and these facilities and services are either for guests or provided to the public (Hanifah et al., 2022).
- c. According to I Gusti Bagus (Herlina & Muliani, 2020) a hotel is an accommodation business by providing hospitality services, food, beverages and other facilities, which are managed professionally to make a profit.

Restaurant

According to Arief (Solihin et al., 2021:59) Restaurants are an unlimited industry, which is an industry that serves food and beverages to everyone who is far from their homes, as well as those close to their homes. Restaurant comes from the Latin word *restaurare*, in English it means a public eating place, which is a restaurant or public eating place. The definition of a restaurant is different from popular catering (such as: café, steak house, coffee shop). Judging from the management of the serving system according to Marsum (Pedestal 2021:60), it is explained that restaurants can be divided into several types, namely:

- a. A la Carte restaurant is a restaurant that has been fully licensed to sell a full meal with many variations, guests are free to choose their own food they want. Each meal in this restaurant has its own rate.
- b. Table D'hote restaurant is a restaurant that specializes in selling a complete and specific menu (appetizer to dessert), at a predetermined price.
- c. Coffee shop or Brasseur is a restaurant that is generally related to a hotel, guests can get breakfast, lunch and dinner quickly at a reasonable price.
- d. Café is a small restaurant that puts sales first
- e. cakes, sandwiches, coffee and tea.
- f. Canteen is a restaurant associated with an office, factory or school, where workers and students can get lunch and coffee breaks, i.e. drinking coffee with snacks for interludes during working hours, study hours or in meetings and seminars.

Cost Controller Function

Cost Controller in Indonesian is cost control. The cost controller is responsible for analyzing the costs incurred (actual) compared to the budget that has been set by the previous management (Trindade et al., 2025; Wang, Raftery, et al., 2025). Companies need a supervisor who can plan, design, supervise, coordinate, and provide reports and provide advice that helps decision-making. The controller must understand the company's situation, have sufficient accounting knowledge, and have a broad view.

In sales control, they can provide analysis and influence wise decision-making that is in line with the company's long-term goals. Widagdo said that the cost controller has the responsibility to supervise the entry and exit of all goods, storekeepers and receiving, collaborate with the purchasing department related to the purchase of goods to the receipt of goods, check purchase orders (PO) and market lists, compile daily flash cost report, and conducting inventory or checking

and calculating inventory every month as well as compiling monthly reports (cost of product) (Wijaya I Made Kerta & Widhiastuty Ni Luh Putu Sri, 2021).

The basic functions of the controller according to (Uhise et al., 2018) are as follows:

Planning establishes and maintains an integrated operating plan in line with the company's goals and objectives, both short and long term, analyzing, revising, and communicating to all levels of management and using appropriate systems and procedures.

Control develops and revises satisfactory norms as a measure of implementation and provides guidelines and assistance to other management members in ensuring that there is an adjustment of the actual implementation results to the standard norms.

Reporting: Compiling, analysing and interpreting financial results for use by management in the decision-making process, evaluating data in relation to the company's objectives and the objectives of its organizational unit.

Accounting designs, establishes and maintains a financial and expense accounting system at all levels of the Company, including for the Company as a whole, per division, per factory and unit, in order to be able to reasonably record all financial transactions in the books in accordance with sound accounting principles, accompanied by adequate internal control.

Cost Control

According to Siregar (Uhise et al., 2018:27) cost is the sacrifice of economic resources to obtain goods or services that are expected to provide benefits now or in the future. Cost control, also known as "Cost Control" is an effort to maintain rules and regulations that have been established to prevent errors that may occur in business operations (Zhu et al., 2025).

According to Halim and Supomo (Putri, 2016:12) stated that "control is one of the main guarantees in addition to the planning and coordination function, which means a process that ensures that activities have been carried out in accordance with the expected results".

Ahmad Kamaruddin cost control is a method or method that will be used in achieving goals, in order to control costs (Trivena & Pradyani, 2022).

According to Imam Soeharto (Gultom et al., 2019) cost control can be grouped into costs per area, such as head office and field costs or costs of similar work, such as purchasing, engineering, and construction costs.

METHOD

Research Approaches and Types

In preparing this thesis the author used a qualitative research approach. Research methods are basically a scientific way to obtain data with specific purposes and uses (Sugiyono, 2015). According to Moleong (2017), qualitative research is a type of research that aims to understand phenomena about what research subjects experience, such as behavior, perceptions, motivations, actions and other things holistically. This research was carried out by describing this phenomenon in the form of words and language, in a special natural context, using various natural methods. Qualitative research aims to be research that can be understood flexibly and dynamically so that it is not fixated on statistics on a phenomenon that is used as a research subject (Fadli, 2021). This approach can be used to research matters related to the perceptions and actions of research subjects.

Technical Data Collection

The data collection techniques in this study, according to the way of obtaining it, are primary data and secondary data.

Primary data is data collected by researchers directly from the first source at the research site. Primary data is data obtained directly from the research location, namely the Grand Dafam Ancol Jakarta Hotel to find the phenomenon at the first source through informants.

Primary data collection techniques are in the form of observation, interviews and documentation:

Observation

Observation is the process of systematic observation of human activity and the continuous physical regulation of the location of natural activity to produce information. According to Morris (Hasanah, 2017), observation is defined as the activity of recording a phenomenon with the help of instruments and recording it for scientific purposes or other purposes. It is further said that observation is a collection of impressions about the surrounding world based on all the abilities of human sensory grasp. Observation will be carried out directly at the Grand Dafam Ancol Jakarta hotel by observing directly the accounting department and the squid restaurant by grandin to find out the function and role of cost control. This observation is carried out by controlled observation, namely making observations by asking the Cost Controller for permission to view data in a closed and confidential manner in order to maintain the security of the Company's document archives.

Interview

The interview technique is a systematic method of obtaining evidence through verbal statements about a current, present and future object or event. according to Sugiyono an interview is a meeting of two people to exchange information and ideas through questions and responses, resulting in meaningful communication and mutual development on a specific topic (Nugroho et al., 2019). In in-depth interviews, the researcher directed the discussion with mature statements to the source,

and the source provided data systematically. However, each interview will be different because the questions are open-ended and allow the interviewee to choose how much data they want to share.

Documentation

The data collected in this study is scaled from print data, which serves as evidence of research conducted through interviews and observations, as well as as a tool to validate the research being conducted.

According to sugiyono, documentation is a method used to obtain data and information in the form of books, archives, documents, writing, numbers and images in the form of reports and information that can support research (Lutfia et al., 2019).

Secondary data in this study was obtained through research studies and analysis of literature, journals, websites, and previous research with the problem being investigated. The data was then reprocessed with the aim of supporting this research.

RESULT AND DISCUSSION

1. The *Function of Cost Control* in Operational Cost Efficiency at Squid Restaurant *by* Grandin at Grand Dafam Hotel Ancol Jakarta

The *cost control* function in the context of operational costs in restaurants refers to analyzing all expenses incurred for needs at the squid *restaurant by* Grandin. *Cost control* has a function as a controller of all operational costs, in this case the *cost control function* in the efficiency of operational costs at Squid Restaurant *by* Grandin. By definition, *cost control* is cost control, so every activity has cost consequences, so the value needs to be controlled because the source of costs is limited.

At Hotel Grand Dafam Ancol Jakarta, *the cost control* function is very important to analyze and evaluate all costs to avoid irregularities that may occur in operational activities. In the midst of many other hotel competitors, management has the challenge of being able to make efforts to maximize profits while considering selling prices without having to sacrifice product quality.

Talking about the *cost control* function, we will also talk about how the efficiency of existing operational costs, which according to the informants in general to maximize expenses is with good and correct supervision. This is in line with the theory of the concept of the *Cost Control* Function in James D Wilson which explains that there are 4 functions of *cost control*, namely Planning, Supervision, Reporting and Calculation.

The third informant is Dr. Daryanto Hesti Wibowo., S.E., M.A., Ak, mentioned that the function of *cost control* itself is to control every cost has consequences, so it needs to be controlled because the source of costs is limited. Meanwhile, the first informant (Lutfi) and the second (Kurnady) revealed that in hotels, generally the function of *cost control* itself is *to control* costs so that expenses that are not in accordance with the predetermined budget do not occur.

From interviews with the three informants, it can be concluded that *the function of cost control* is supervision in controlling operational costs because all activities have costs that must be supervised in accordance with the budget. The efficient use of operational costs can optimize the *profits* obtained by hotels.

2. What are the factors that cause the difference between *actual food cost* and *standard food cost* in Operational Cost Efficiency at Squid Restaurant by Grandin at Grand Dafam Hotel Ancol Jakarta

In operational cost efficiency, problems were found that occurred in the cost expenditure of the Resto section, namely *the Actual Food Cost* which was not in accordance with the standard cost (budget that had been determined by the management). The function of *cost control* in operational cost efficiency is to analyze what happens to costs that are not in accordance with *the budget*. However, in the midst of its implementation. There are a number of causes that are being faced, which can cause the difference between *the actual food cost* and *the standard cost*. In this study, researchers found several factors that occurred:

Increase in raw materials on big days First, the increase in food raw materials that occurs during big days is also one of the factors causing the difference between *actual food cost* and *standard food cost*. The increase in the price of raw bahan increased due to holidays such as Eid, New Year and Christmas. The increase in raw materials also occurs when the country's economic situation is experiencing inflation such as fuel prices and others, it is also justified by infroman 1, Mr. Lutfi:

"Yes, during the holiday season such as Eid and Christmas New Year, the price of raw materials usually rises, such as staples such as rice, eggs, oil and other *groceries*. Moreover, the increase in fuel that occurs sometimes the price increase occurs because the delivery of goods is the reason." (Lutfi, 03 April 2024, 14.00)

This is the main factor that affects new raw materials that are higher than the old purchase price goods. So there is a difference between the *actual food cost* and *the standard food cost* that has been budgeted by the hotel management. Not following *recipe* standards in making food menus

Another obstacle that arises in the cause of the difference in *actual food cost* that exceeds *the standard cost* is not according to *the standard recipe*. In food manufacturing that will cause *spoilage* (food spoilage) that occurs if it is not in accordance with what has been budgeted. Creating a menu that does not follow *the recipe* usually results in a buildup of food ingredients or vice versa. If the use of too many materials will result in *cost overs* or also the use of materials that are less than *the standard recipe*, it will result in the accumulation of materials and decay.

3. How to Reduce *Food Cost* Efficiency in Operational Costs at Squid by Grandin Restaurant at Grand Dafam Hotel Ancol Jakarta

Based on the results of the interview with infroman, there are several solutions that can be applied in overcoming the factors that occur in the Operational Cost Efficiency Effort at the Squid by Grandin Restaurant at the Grand Dafam Ancol Hotel Jakarta.

a. Doing a *Daily Controlling Breakfast* at Squid Restaurant by Grandin

First, one of the suggested solutions is to check the food for *breakfast* at the Resto. This includes monitoring all the food that is served according to the number of *pax breakfasts* that day. If by the time *breakfast is over*, there are still many food menus that will be wasted, this needs to be considered more in the calculation of *Forecase* in serving the *Breakfast* menu. In calculating *the Forecase*, you will see guests who will have breakfast on that day, *the Forecase* calculation is one of the efforts to reduce the disposal of food waste after *Breakfast*. This is one of the *cost control* efforts in Operational Cost Efficiency in Restaurants.

b. Making Daily Flash Cost Food

Second, one of the *cost control* efforts in operational cost efficiency is to make *Daily Flash Cost Food* every day. Making a *daily flash cost food* report to see every day so that the *cost* remains stable. If a *cost over* occurs, *cost control* will analyze what happens and what causes it by making efforts to keep the *cost* stable. The preparation of *daily flash cost food reports* will be *reported* at the end of each month, and will be submitted by the hotel management for future evaluation.

c. Conducting a Market Survey

The third is to conduct a *Market Survey*. *The market survey* here is to conduct a survey of the price of raw materials in the market directly. This is done to anticipate price fraud carried out by vendors. So one effort made by *cost control* in operational cost efficiency is to conduct a *market survey* to find out the price comparison with vendors who have collaborated with the hotel.

CONCLUSION

Based on the description and analysis of the research results presented above, the conclusions drawn by the author are as follows:

1. The Function of Cost Control in Operational Cost Efficiency at Squid Restaurant by Grandin at Grand Dafam Hotel Ancol Jakarta

The Cost Control function is very important in managing operational costs in the restaurant and hotel industry. It involves the analysis, evaluation and control of all costs incurred in operational activities with the aim of optimizing profits and maintaining the quality of the product or service.

In the context of Squid Restaurant by Grandin, the cost control function focuses on assessing operational costs for efficiency and in the Grand Dafam Ancol Jakarta Hotel, cost control is used to analyze and evaluate all costs to avoid deviations that may occur in operational activities. Cost control is a vital aspect of business management, with functions such as planning, supervision, reporting and calculation being key to efficient operational cost management (Lucky, 2020).

2. What factors cause the difference in actual food cost and standard food cost in the Operational Cost Efficiency at Squid by Grandin Restaurant at the Grand Dafam Hotel Ancol Jakarta In this study, the researcher found several factors that occurred, namely:

Increase in Raw Materials on the Holidays First, the increase in food raw materials that occurs during the holidays is also one of the factors causing the difference between actual food cost and Standard Food Cost. Material rise reciprocally also happen São Paulo economic conditions of countries that are experiencing inflation such as Increase Fuel and others. So There is a difference between the actual food cost and the standard food cost that has been budgeted by the hotel management. Not following recipe standards in the preparation of food menus (Situ, 2024; Sumakul & Ruata, 2020).

Another obstacle that arises in the cause of the difference in actual food costs that exceed the standard cost is not following the recipe standard. In food manufacturing that will cause spoilage (food spoilage) that occurs if it is not in accordance with what has been budgeted. If the use of too many materials will result in cost overs or also the use of materials that are less than the standard recipe, it will lead to the accumulation of materials and decay (Rachmawati, 2011; Rahadian & Pratomo, 2013).

3. How to Reduce Food Cost Efficiency in Operational Costs at Squid by Grandin Restaurant at Grand Dafam Hotel Ancol Jakarta
 - a. Doing a Daily Controlling Breakfast at Squid Restaurant by Grandin.
 - b. Creating a Daily Flash Cost Food, one of the cost control efforts in operational cost efficiency.
 - c. Conducting a Market Survey, one of the efforts that cost control for operational cost efficiency

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