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IMPLEMENTATION OF FOOD PROCUREMENT WITH CLUSTER DISCOUNTS TO INCREASE FOOD COST EFFICIENCY IN HOTELS X

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Abstract:

This study examines the implementation of food procurement with cluster discounts as an effort to optimize food costs at Hotel X. The research aims to analyze the effectiveness of cluster discount systems, which are carried out through collaborative purchasing among hotels under Marriott International, in maintaining efficiency while ensuring the quality of ingredients. The study employs a qualitative descriptive approach with triangulation of data collection through observation, interviews, and documentation within the purchasing and cost control departments. The findings indicate that the application of cluster discounts contributes to lower actual food cost percentages compared to the standard set by the hotel, which reflects a consistent efficiency in food procurement. This efficiency demonstrates that the strategy not only reduces costs but also supports the sustainability of service quality in line with hotel operational standards. The research concludes that the cluster discount system is a relevant and effective method for food cost control in the hospitality industry, and it can serve as a model for other hotels seeking to improve procurement strategies and cost management practices.

Keywords: Cluster Discount, Food Cost, Procurement, Hotel Efficiency

INTRODUCTION

Tourism in Bali Province continues to show significant growth and is a leading sector in the regional economy. The increasing number of domestic and international tourist visits from year to year has also driven an increase in the demand for accommodation services, including food and beverages in star-rated hotels (Wati, 2022). Competition among hotels to provide quality culinary experiences is also increasingly fierce, making food cost management strategies a crucial factor in maintaining competitiveness and business sustainability (Putri et al., 2018). In this context, food cost control is seen as one of the key indicators influencing hotel profitability, given the relatively large proportion of food costs to revenue in the hospitality industry. One effort to control food costs undertaken by the Marriott International chain, including Hotel X, is the implementation of a cluster discount system. This strategy allows hotels under the same management to collectively procure food ingredients from the same supplier, thereby achieving more competitive prices.

The implementation of cluster discounts is expected to reduce food purchasing costs, maintain the quality of ingredients used, and ensure a smooth hotel supply chain. However, although this strategy is theoretically capable of reducing food costs, implementation results often show variation, particularly when there are increases in staple food prices, changes in guest consumption trends, or limitations in the types of ingredients included in the discount scheme. Studies on food cost efficiency through cluster discount strategies are still relatively limited in the academic literature (Subroto & Nirwana, 2021). Most previous studies have focused more on general procurement aspects or hotel financial reports without an in-depth exploration of the effectiveness of collective discount strategies. Research by Handoyo et al. (2024), for example, showed a 52.6% contribution of



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cluster discounts to food costs, but its impact was considered weak. Meanwhile, a study by Minarizki & Frimayasa (2023) found that the effectiveness of implementing this strategy reached 100% in terms of efficiency, but monitoring and evaluation only reached 50%.

This confirms a research gap, namely the need for further analysis regarding the implementation of cluster discounts with a focus on food procurement practices and food cost efficiency in the field (Parmiasih, 2023). Based on this research gap, this study focuses on the implementation of food procurement with cluster discounts at Hotel X throughout 2024. A descriptive qualitative approach was used to gain an in-depth understanding of how this strategy was implemented, as well as its effectiveness in reducing food costs without compromising service quality. This study integrates the results of observations, interviews, and documentation in the purchasing and cost control departments, thus providing a more comprehensive picture of the managerial practices taking place at the hotel.

This research is expected to provide both theoretical and practical contributions. Theoretically, this study enriches the literature on hospitality accounting management, particularly in the study of collective procurement and food cost efficiency strategies, which are still rarely studied. Practically, the research results can serve as a reference for star-rated hotel management in formulating more effective and sustainable procurement policies. Thus, this research offers not only academic value but also practical relevance in supporting operational efficiency, increasing competitiveness, and the sustainability of culinary services in the hospitality industry.

METHODS

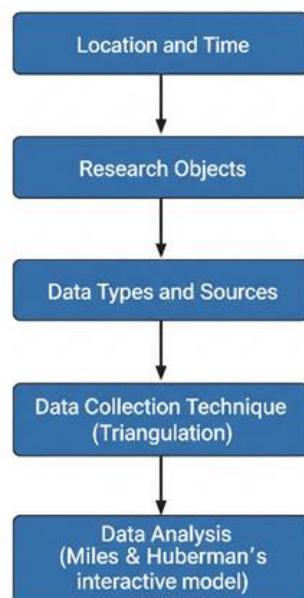


Figure 1. Research Method Flow

This study uses a qualitative descriptive approach that aims to deeply understand the implementation of food procurement with cluster discounts in food cost efficiency at Hotel X. The object of the study focused on procurement activities in the purchasing and cost control department, with the research location at Hotel X, located at Jl. Raya Nusa Dua Lot III, Swangan, Nusa Dua, Bali, was carried out from March to May 2025. The data collected consisted of primary data in the form

of in-depth interviews, direct observations, and documentation related to food procurement and food costs, while secondary data were obtained from internal company reports, publications from the Central Statistics Agency, academic literature, and other relevant sources. Data collection was carried out through triangulation techniques that combined interviews with related parties in the purchasing and cost control department, observations of procurement procedures, and documentation of company reports and records. All collected data were analyzed using the interactive model of Miles & Huberman (2009), which includes the stages of data collection, data reduction, data presentation, and concluding/verification, so that the research results obtained can be accounted for, valid, and represent the actual conditions in the field.

RESULT AND DISCUSSION

Implementasi Cluster Discount dalam Efisiensi Food Cost. The research results show that Hotel X has implemented a cluster discount system as its primary strategy in food procurement to reduce food costs. This scheme operates through collaboration with other hotels under the Marriott International umbrella that use the same suppliers, allowing for lower purchasing prices than if purchased individually. Field findings indicate that the most frequently used food ingredients, such as fruits and vegetables, are prioritized in this scheme due to their high volume and regular consumption in hotel kitchen operations. The procurement process is carried out while maintaining standard procedures, from ordering to receiving goods, differing only in the price aspects that receive discounts. Thus, this system provides room for efficiency without changing the existing workflow.

The efficiency resulting from the implementation of cluster discounts is evident in the difference between standard food costs and actual food costs throughout the study period. Hotel accounting data demonstrates consistent cost control, despite an increase in actual food costs in the initial months due to market price fluctuations and an increase in guest numbers. However, on average, this strategy still managed to reduce costs compared to management's established standards. This aligns with the concept of cost efficiency (Mulyadi, 2015), which emphasizes the need for a balance between ingredient quality, quantity used, and costs incurred. Collective strategies such as cluster discounts have been shown to support this principle by ensuring competitive prices without compromising food quality standards.

When compared to previous research, these findings provide important updates. Mulyanti (2020) found that the contribution of cluster discounts to food costs was still relatively low, while Handoyo et al. (2024) stated that their implementation effectiveness could reach 100%, but with weak monitoring. This study demonstrates that cluster discounts can be truly effective when supported by good coordination between purchasing, cost control, and vendors, as well as regular evaluation of materials included in the discount scheme. Therefore, this study confirms that cluster discounts are not simply a price negotiation strategy but also a procurement management system that requires ongoing monitoring to ensure optimal efficiency.

Furthermore, the results of this study provide practical implications for the management of five-star hotels in Indonesia. The implementation of cluster discounts has been proven not only to reduce operational costs but also to free up funds for other aspects, such as improving facilities and employee training, ultimately strengthening hotel competitiveness. These findings also enrich the literature in the field of hospitality accounting management, particularly on the topic of food procurement based on inter-hotel collaboration. In other words, this study fills a gap in the literature that previously lacked a practical discussion of cluster discount strategies and provides a significant contribution both theoretically and practically.



Analysis of the Procedure and Effectiveness of the Cluster Discount Program at Hotel X.

Based on the research results, the implementation of cluster discounts at Hotel X was carried out through a series of standard procedures that included determining the area and type of cluster, validation and negotiation with suppliers, the selection process through bidding, and price updates in the Birchstreet system (BSS). Field findings showed that these stages were not merely procedural but formed an integrated procurement management cycle between purchasing, cost control, and vendors. For example, in the cluster determination process, the purchasing team identified the types of materials that were repeatedly used based on historical data, thus prioritizing high-volume staples such as fruits and vegetables. This strategy demonstrated a close relationship with the principle of economies of scale, where clustering demand from several hotels within a network can reduce the price per unit of goods while maintaining consistent quality.

Negotiation and price validation are also crucial aspects of this program. Interviews indicate that the purchasing team compares prices using a summary comparison list before finalizing with suppliers. This process ensures not only that the best price is obtained but also maintains quality standards consistent with the Ritz-Carlton brand reputation. Once an agreement is reached, the new price is uploaded to the BSS system, automatically using the agreed-upon rate for all subsequent purchasing processes. Thus, the implementation of cluster discounts at this hotel has a strong internal control base, while also supporting the principles of transparency and accountability in procurement management. This aligns with Mulyadi's (2015) cost control theory, which emphasizes that successful efficiency is not only about low prices but also about the consistent integration of monitoring systems.

Field findings also revealed the importance of geographic factors and supplier availability in determining cluster areas in Bali. The distance between hotels and suppliers is a key consideration because it impacts logistics costs and distribution speed. Furthermore, the similarity of material requirements across hotels allows for uniform pricing and quality standards, strengthening bargaining power in negotiations. This suggests that the cluster discount strategy is not only about price discounts but also about supply chain efficiency. This concept aligns with research by Handoyo et al. (2024), which emphasizes that cluster discount effectiveness will be optimal when there is close coordination between purchasing and suppliers to ensure the availability of goods that meet established quality standards and delivery times.

In terms of supplier selection, Hotel X implements a monthly bidding procedure specifically for the fruit and vegetable category. This process involves price comparisons, quality testing, and evaluation of supplier service. The results show that the hotel prefers suppliers who not only offer competitive prices but also can maintain consistent quality and timely delivery. This demonstrates a shift from a price-based orientation to a value-for-money orientation, which is a combination of cost, quality, and service. This strategy aligns with the concept of total quality management (TQM), which emphasizes the importance of quality as a primary factor in all aspects of hotel operations, including food procurement. In other words, Hotel X's cluster discounts are not operated as a short-term savings strategy, but rather as a long-term investment in building partnerships with suppliers.

The final results of implementing this procedure indicate that the cluster discount program at Hotel X was effective in maintaining food cost efficiency throughout the study period. Although there were deviations in certain months due to market price fluctuations, overall, actual food costs remained under control and did not exceed the food cost standards set by management. This effectiveness is further clarified when compared with research by Mulyanti (2020), which found that the contribution of cluster discounts remains low without continuous monitoring. This study demonstrates that with structured procedures, routine monitoring, and strict supplier selection,



cluster discounts can have a significant impact on cost efficiency without sacrificing the quality of service at five-star hotels. These findings also enrich the literature on hotel accounting management, particularly in the aspect of cost control based on cross-hotel collaboration within an international network.

Cluster Discount. The cluster discount program implemented at Hotel X is part of Marriott International's global strategy to optimize food procurement costs. This scheme is implemented by combining requests from several Marriott hotels in Bali, increasing their bargaining power with suppliers and achieving more competitive prices. Through this approach, hotels not only obtain significant discounts but also maintain consistent quality standards in line with their international brand image. In Bali, cluster discounts are implemented in a single group involving all Marriott properties in the Nusa Dua area. This is due to the relatively small area covered and the small number of hotels, making coordination easier and ensuring a uniform supplier list and pricing across all properties. This centralized system allows each hotel to provide input on their needs and supplier lists, allowing the program to be more inclusive and meet the operational needs of each hotel.

The implementation of cluster discounts at Hotel X includes determining cluster areas, selecting suppliers through a bidding process, and regularly monitoring the program. Each stage is carried out under strict supervision from the purchasing and cost control teams to ensure that material quality is maintained despite price reductions. This program also represents an innovation in supply chain management in the hotel industry, as it combines the concept of cost efficiency with quality control based on international standards. Interviews with purchasing staff indicate that the hotel has felt the positive impact of this policy, particularly in terms of stabilizing staple food prices, which tend to fluctuate in the market. Thus, cluster discounts function not only as a savings strategy but also as an instrument for controlling price risk, maintaining the continuity of kitchen operations, and strengthening long-term partnerships with trusted suppliers.

Calculation of Food Cost Efficiency of Hotel X

Table 1. Food Cost Hotel X 2024

Month	Sales (Rp)	Standard Food Cost		Actual Food Cost		Variance	
		Total (Rp)	%	Total (Rp)	%	Total (Rp)	%
January	47.730.438.964	10.777.508.224	26.5	12.381.275.867	25.94	1.603.767.643	-0,56%
February	45.415.169.887	10.523.967.896	26.5	11.340.167.920	24.97	816.200.024	-1,53%
March	44.929.757.064	11.031.048.553	26.5	11.371.721.513	25.31	340.672.960	-1,19%
April	45.895.101.012	11.126.126.177	26.5	11.744.556.349	25.59	618.430.172	-0,91%
May	46.443.798.826	11.252.896.341	26.5	11.587.727.807	24.95	334.831.466	-1,55%
June	43.482.714.826	10.555.660.436	26.5	11.262.023.139	25.90	706.362.704	-0,60%
July	39.066.225.099	10.238.735.025	26.5	10.149.405.280	25.98	-89.329.745	-0,52%
August	41.462.395.061	10.768.975.683	26.5	10.444.377.315	25.19	-324.598.368	-1,31%
September	43.996.523.351	11.469.396.088	26.5	11.188.315.888	25.43	-281.080.200	-1,07%
October	50.615.250.170	12.990.638.062	26.5	12.633.566.442	24.96	-357.071.620	-1,54%
November	48.541.400.739	12.293.402.157	26.5	12.174.183.305	25.08	-119.218.852	-1,42%
December	44.738.003.657	11.862.383.598	26.5	11.640.828.551	26.02	-221.555.046	-0,48%
Total	550.581.270.814	134.890.738.240	26.5	138.908.149.381	25.44	4.017.411.141	-1,06%
Rata-rata	45.881.022.568	11.240.894.853	26.5	11.575.679.115	25.44	334.784.262	-1,06%

Source: Accounting Department, Hotel X (Data Processed 2024)

indicates significant cost savings with total efficiency reaching over IDR 4 billion per year. Furthermore, the consistent negative variance throughout the year confirms that this strategy is able to maintain food price stability amidst market fluctuations. These findings support the cost efficiency theory that emphasizes the importance of comparing standards and actuals, while also demonstrating that cluster discounts are a relevant managerial instrument in the modern hospitality industry.

Thus, cluster discounts are not only a short-term cost-saving strategy but also a sustainable approach that supports hotel profitability and maintains service quality. The effectiveness of this program opens up opportunities for broader implementation, both in the scope of food procurement and other operational needs in international hotel chains. For future research, it is recommended that studies not only focus on cost efficiency aspects but also include comparative analysis between regions or other hotels outside Bali to examine variations in the application of cluster discounts in different contexts. Furthermore, future research could expand the discussion to longer-term impacts, such as the impact on supplier relationships, supply chain stability, and the program's contribution to the overall sustainability of hotel operations.

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