

FOOD PROCUREMENT STRATEGY DURING THE LOW SEASON AT THE COMO UMA UBUD HOTEL

Ni Kadek Meira Yanti¹, I Dewa Ayu Rai Sumariati², Luh Nyoman Tri Lilasari³

^{1,2,3}Department of Hospitality Accounting Management, Politeknik Pariwisata Bali, Indonesia

Corresponding author: Ni Kadek Meira Yanti

E-mail: atikyanti127@gmail.com

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Abstract:

This study aims to analyze food procurement strategies during the low season at Hotel COMO Uma Ubud. The low season is a period of low occupancy rates, which leads to a decrease in food demand, thereby increasing the risk of stockpiling and spoilage in the warehouse. This study uses a qualitative descriptive method with data collection techniques including interviews, observation, and documentation. The results of the study indicate that the FIFO method applied has not been effective during the low season because it causes food ingredients to be left unused, leading to spoilage and waste. As a solution, the hotel has begun to implement the Just in Time (JIT) method, which involves procuring food ingredients in small quantities and according to need, to avoid excess stock. This strategy has proven effective in reducing the risk that occurs, improving cost efficiency, and maintaining the food procurement. The Strategy of JIT also reflects coordination between internal departments and collaboration with local suppliers. Thus, the JIT-based procurement strategy is an appropriate solution for efficiently managing food supplies during the low season, while supporting sustainability and customer satisfaction.

Keywords: FIFO, Hotel, Just in Time (JIT), Low Season, Strategy Procurement

INTRODUCTION

The hospitality industry plays a vital role in Indonesia's economic development, contributing significantly to employment and regional income. Within this sector, hotels depend heavily on operational efficiency to maintain profitability and service quality. Seasonal fluctuations, particularly between high and low seasons, remain one of the biggest challenges in hotel management (Suciadi, 2024). During the low season, when guest occupancy rates decline, the demand for food supplies decreases, often resulting in overstock, product spoilage, and increased operational costs.

Food procurement management therefore becomes a crucial aspect of hotel operations. Effective procurement ensures that purchasing, receiving, storage, and issuing processes align with actual demand and minimize waste (Angelica & Pradnyani, 2023; Fitriannisa et al., 2023). In practice, many hotels including Hotel COMO Uma Ubud apply the First In, First Out (FIFO) system. However, during low season periods, this method often results in inventory buildup and material spoilage (Syahputra & Rahim Matondang, 2015).

Table 1 below presents the room occupancy rate of Hotel COMO Uma Ubud in 2024, illustrating the seasonal fluctuations that directly affect procurement activities and food supply management.



Table 1. Room Occupancy Rate at Hotel COMO Uma Ubud, 2024

Month	Occupancy Rate
January	45.65%
February	52.17%
March	47.82%
April	50.00%
May	58.69%
June	52.17%
July	65.22%
August	82.60%
September	73.91%
October	78.26%
November	76.08%
December	89.13%

Source: Accounting Department, Hotel COMO Uma Ubud (2024, processed data)

As shown, the occupancy rate drops below 50% during January, March, and April, marking the low season period. During this time, decreased demand leads to stock accumulation in storage areas, which increases the likelihood of food spoilage and financial losses.

To overcome these inefficiencies, hotels need to adopt a procurement strategy that adjusts purchasing volume to fluctuating demand. The Just in Time (JIT) method emphasizing timely purchasing and minimal inventory is considered an effective alternative to reduce costs and maintain food freshness (Suprpto et al., 2019; Susanti & Arief, 2021). Previous research Wiryanata (2022) and Widyanthi et al. (2023) has shown that JIT can enhance efficiency in hospitality operations, but limited studies have explored its application during low season periods in luxury hotels. Therefore, this study aims to analyze the implementation of the JIT procurement strategy at Hotel COMO Uma Ubud and evaluate its effectiveness in managing food supplies during low season conditions.

METHODS

This study employed a qualitative descriptive approach to analyze food procurement strategies during the low season at Hotel COMO Uma Ubud. The research was conducted at COMO Uma Ubud, located on Jalan Raya Sanggingan, Banjar Lungsiakan, Kedewatan, Ubud, Gianyar, from February to June 2025. The primary data was obtained through in-depth interviews, direct observation, and documentation involving key personnel from the purchasing, receiving, and storekeeping departments. Secondary data was collected from internal documents such as purchase orders, market lists, and occupancy reports provided by the Accounting Department. The analysis technique used was descriptive qualitative analysis, in which collected data were interpreted and compared with the procurement procedures outlined in Wiyasha's *Hotel Accounting* (2011). This method allowed the researcher to evaluate how the Just in Time (JIT) system improves food procurement efficiency compared to the traditional First In, First Out (FIFO) approach during the low season.

RESULT AND DISCUSSION

Hotel COMO Uma Ubud, established in July 2004, is a luxury resort occupying 2.3 hectares on the outskirts of Ubud, overlooking the Tjampuhan Valley. Its tranquil location away from urban traffic offers guests a peaceful and relaxing atmosphere. Surrounded by gardens designed by



Trevor Hillier, the property reflects the harmony of traditional Balinese village landscapes. The main facilities including the open-air lobby, a 25-meter pool, and a minimalist bar were designed by Koichiro Ikebuchi, featuring traditional materials such as teak wood, along-alang thatch, and wooden shingles to create an elegant rural impression. The resort has 46 rooms of varying sizes and layouts, with additional facilities such as private pools, outdoor showers, and living rooms depending on category. Each room is equipped with amenities such as complimentary Wi-Fi, air conditioning, fine cotton linen, flat-screen TVs, BOSE docking stations, and COMO Shambhala bathroom amenities.

Operationally, each department at COMO Uma Ubud is led by a department head responsible for overseeing staff performance to ensure smooth hotel operations. The Finance Department plays a crucial role in procurement, budgeting, and cost control. Within this department, purchasing, receiving, and storekeeping functions coordinate to maintain efficiency and transparency in food procurement processes.

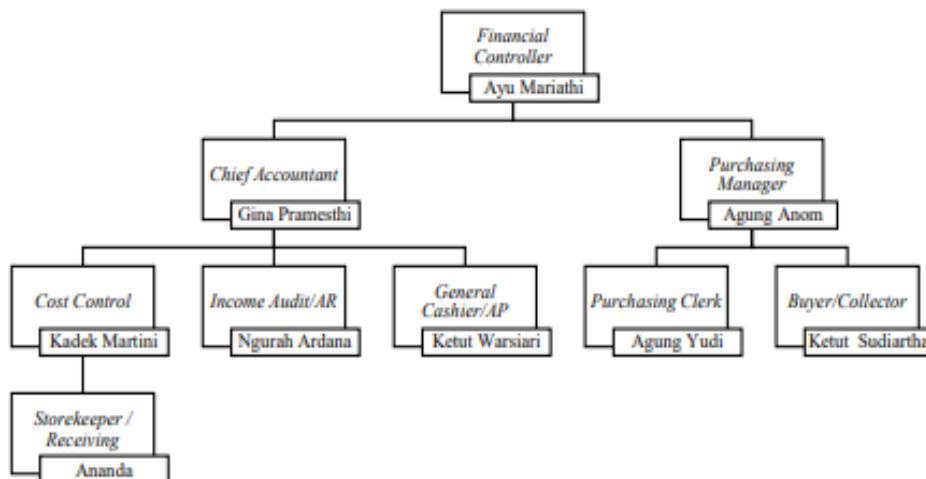


Figure 1. Organizational Structure of the Finance Department, Hotel COMO Uma Ubud

Source: Accounting Department, Hotel COMO Uma Ubud (2024)

The structure illustrates that the Financial Controller holds the highest authority within the Finance Department and is responsible for overseeing both accounting and purchasing divisions through the Chief Accountant and Purchasing Manager. This hierarchical arrangement ensures that every financial and operational activity is properly authorized and monitored. The Chief Accountant focuses on maintaining the accuracy of financial reports, monitoring expenses, and ensuring that all procurement-related transactions comply with the hotel's accounting policies. Meanwhile, the Purchasing Manager coordinates directly with suppliers to guarantee the availability and quality of materials according to operational requirements. Supporting divisions such as Cost Control, Receiving, and Buyer/Collector play crucial roles in maintaining the integrity of the procurement cycle. The Cost Control unit is responsible for comparing the budgeted and actual costs of materials, analyzing any variances that occur, and providing early warnings to management regarding inefficiencies. The Receiving Section ensures that every item arriving at the hotel matches the quantity and quality stated in the purchase order, while the Buyer/Collector acts as the operational link between suppliers and internal departments, handling purchase documentation and payment follow-ups.

According to Wiyasha (2011), such a division of responsibilities in the finance structure is essential to maintain accountability and transparency in hotel operations. This structure ensures that each transaction is traceable and can be verified both administratively and financially. Furthermore, Susanti & Arief (2021) emphasize that coordination among departments particularly between Cost Control and Purchasing is a determining factor in achieving procurement efficiency, as it prevents duplication of work and minimizes errors. Similarly, Widyanthi et al. (2023) note that effective departmental integration supports the successful implementation of the Just in Time (JIT) procurement system, where interdepartmental communication and supplier synchronization are key to maintaining material freshness and reducing storage costs.

The results of interviews with COMO Uma Ubud's finance team indicate that this integrated structure supports both operational stability and budget efficiency. Each sub-division's clear duties and reporting lines make it easier to control procurement timing, supplier selection, and cost monitoring

Food Purchasing Analysis The purchasing process is the first stage in food procurement and plays a vital role in ensuring the continuity of hotel operations. According to Wiyasha (2011), food purchasing must be based on competitive pricing, adequate quantity, proper timing, and standard quality. However, field observations at Hotel COMO Uma Ubud reveal several deviations from these principles. Purchasing decisions are sometimes made without accurate demand estimation or clear quality control, resulting in inefficiencies during the low season.

Table 2. Procurement Analysis between Hotel Accounting Theory and Actual Purchasing Practice at Hotel COMO Uma Ubud and the Impacts Encountered with the Required Strategies

Based on Hotel Accounting Theory	Actual Practice at Hotel COMO Uma Ubud	Impacts Encountered	Required Strategies
According to Wiyasha (2011:40), purchasing food ingredients should be based on:	<ol style="list-style-type: none"> 1. Purchasing not based on actual needs 2. Quality standards not consistently applied 3. Purchasing decisions rely mainly on price 	<ol style="list-style-type: none"> 1. Overstock in the store 2. Decline in product quality 	Purchasing should follow kitchen requisitions precisely to avoid stock accumulation in the store and maintain freshness of ingredients

Source: Research Findings at Hotel COMO Uma Ubud (2025)

The table shows that the purchasing system at COMO Uma Ubud does not always follow the quantity and quality requirements stated in Wiyasha (2011) hotel accounting principles. During the low season, purchasing staff tend to focus on obtaining lower prices rather than aligning orders with consumption forecasts. This practice results in excessive inventory and a higher risk of spoilage.

Adopting the Just in Time (JIT) method helps mitigate these issues. Under JIT, purchasing is synchronized with production schedules and kitchen requests, minimizing waste and reducing storage costs. This finding aligns with Susanti & Arief (2021), who state that precise demand-based purchasing contributes significantly to inventory efficiency in hospitality operations. Moreover, Wiryanata (2022) emphasizes that effective communication between purchasing and kitchen departments enhances accuracy in supply planning and prevents unnecessary expenditure.

By applying the JIT system, Hotel COMO Uma Ubud can shift its procurement approach from price-oriented to demand-driven purchasing, ensuring that every material ordered



corresponds directly to current operational needs. This adjustment is expected to optimize cost control, maintain product quality, and support the sustainability of hotel operations during fluctuating demand periods.

Food Receiving Analysis

The receiving process serves as the checkpoint to verify the quality and quantity of food items purchased. According to Wiyasha (2011), all goods received should match the purchase order, delivery note, and established quality standards. However, the results show that in practice, several procedures at Hotel COMO Uma Ubud are not fully consistent with these standards.

Table 3. Procurement Analysis between Hotel Accounting Theory and Actual Receiving Practice at Hotel COMO Uma Ubud and the Impacts Encountered with the Required Strategies

Based on Hotel Accounting Theory	Actual Practice at Hotel COMO Uma Ubud	Impacts Encountered	Required Strategies
<p>According to Wiyasha (2011:55), the receiving process includes:</p> <ol style="list-style-type: none"> 1. Check-in and weighing of goods 2. Quality inspection of goods 3. Price matching with purchase notes 4. Verification according to purchase specifications 	<ol style="list-style-type: none"> 1. Only looking at the outside of the item, not checking it thoroughly 2. Not checking the expiration date 	<ol style="list-style-type: none"> 1. Unusable items made it to the store 2. Items are close to their expiration date 3. Damage to items 	<ol style="list-style-type: none"> 1. Receiving must check thoroughly and completely 2. Goods that arrive are used immediately 3. Establish a just-in-time method

Source: Research Findings at Hotel COMO Uma Ubud (2025)

The analysis reveals that the receiving process tends to be procedural rather than preventive. Goods are sometimes accepted without proper verification, causing substandard materials to reach the kitchen. This issue reflects weak interdepartmental communication between Purchasing and Receiving sections.

To address this, regular quality checks and proper documentation must be enforced before materials are stored or issued. According to Widyanthi et al. (2023), consistent inspection reduces waste and maintains food safety standards. Moreover, the application of the JIT system enhances coordination by allowing only necessary quantities to be received at precise times, minimizing the chance of spoilage or mismanagement (Susanti & Arief, 2021).

Food Storage Analysis

The storage process ensures that food ingredients remain in optimal condition until they are used. In hotel operations, effective storage management is essential for maintaining freshness and controlling costs. According to Wiyasha (2011), proper storage follows the First In, First Out (FIFO) principle, involves temperature control, and requires accurate stock records. However, findings at Hotel COMO Uma Ubud show several deviations from these standards.



Table 4. Procurement Analysis between Hotel Accounting Theory and Actual Storage Practice at Hotel COMO Uma Ubud and the Impacts Encountered with the Required Strategies

Based on Hotel Accounting Theory	Actual Practice at Hotel COMO Uma Ubud	Impacts Encountered	Required Strategies
<p>According to Wiyasha (2011:61), goods storage is based on: The following is a list without explanation:</p> <ol style="list-style-type: none"> 1. Maintaining product quality 2. Keeping records 3. Organizing stock systematically (old in front, new in back) 4. Conducting routine checks 5. Preventing the accumulation of old stock 	<ol style="list-style-type: none"> 1. Storing food items not based on the correct FIFO method 2. Storing food items for too long. 	<ol style="list-style-type: none"> 1. Expired food items 2. Losses to the Company 	<ol style="list-style-type: none"> 1. Always check expiration dates 2. Food items that arrive are used immediately 3. Implement the just-in-time method to reduce stockpiling

Source: Research Findings at Hotel COMO Uma Ubud (2025)

The table indicates that weak inventory rotation and insufficient monitoring contribute to reduced ingredient quality and increased waste, particularly during periods of low occupancy. This condition reflects poor alignment between storage capacity and actual consumption needs. During the low season, when the number of guests decreases significantly, food ingredients that have been purchased in bulk are not used immediately, resulting in accumulation inside the store. Perishable items such as vegetables, fruits, and meat are the most affected, as prolonged storage leads to deterioration in freshness and, ultimately, waste.

Observation results also revealed that temperature and humidity inside the storage room were not always monitored according to the recommended standards. While the hotel has separate dry and cold storage areas, limited supervision and maintenance during low activity periods often result in fluctuating conditions that can compromise product quality. This aligns with the findings of Wiyasha (2011), who emphasize that consistent temperature and cleanliness control are essential to preserve the quality and safety of stored ingredients.

In addition, labeling and product rotation were not performed consistently. Some items lacked clear identification dates, making it difficult for staff to apply the First In, First Out (FIFO) principle accurately. As a result, older products sometimes remain unused while newer items were issued first. This practice directly increases the risk of expired or spoiled goods and undermines effective inventory control. Similar issues were reported by Wiryanata (2022), who noted that in many hotel operations, noncompliance with FIFO procedures leads to inventory buildup and unnecessary procurement costs.

Applying Just in Time (JIT) principles helps optimize storage management by reducing excessive stock and emphasizing timely delivery. Under JIT, food supplies are ordered in smaller quantities and delivered more frequently, minimizing the need for prolonged storage. This adjustment aligns with Susanti & Arief (2021), who argue that demand-driven procurement and efficient stock control enhance cost-effectiveness while reducing spoilage risks. In addition, continuous coordination between storekeepers, purchasing officers, and kitchen staff, as



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recommended by Widyanthi et al. (2023), ensures that every item stored corresponds directly to daily or weekly consumption requirements.

Based on interviews conducted with the storekeeper and purchasing staff at Hotel COMO Uma Ubud, the JIT system has gradually been adopted, particularly for perishable goods. The storekeeper now communicates daily with the kitchen to forecast the quantity of ingredients required, allowing suppliers to deliver smaller but more frequent orders. Although this approach demands closer coordination, it effectively reduces waste and maintains product freshness. Furthermore, the implementation of proper labeling, scheduled inspections, and routine documentation updates by the Cost Control Department strengthens accountability and transparency in stock handling.

Therefore, maintaining proper storage discipline and reinforcing communication between departments are crucial to ensure that food ingredients remain fresh, minimize waste, and uphold the hotel's quality standards. The adoption of the JIT concept not only addresses inefficiencies identified during the low season but also supports sustainable practices through better resource utilization and waste reduction outcomes that are vital for enhancing operational performance in the hospitality industry.

Food Issuing Analysis

The issuing process involves transferring food ingredients from storage to the kitchen according to the daily requisition. This stage ensures that the right items, in the right quantities, are distributed to support food preparation. According to Wiyasha (2011), the issuing procedure should be based on written requisitions approved by authorized personnel and recorded accurately in the stock card to maintain cost control and accountability.

Table 5. Procurement Analysis between Hotel Accounting Theory and Actual Issuing Practice at Hotel COMO Uma Ubud and the Impacts Encountered with the Required Strategies

Based on Hotel Accounting Theory	Actual Practice at Hotel COMO Uma Ubud	Impacts Encountered	Required Strategies
According to Wiyasha's concept (2011:61), food ingredient expenditure must be based on: 1. Requisition forms 2. Records in bincards 3. Scheduled expenditure	1. Failure to record bincards correctly 2. Issuing new food items first	1. The quantity of items in the store does not match the system 2. Settling on food items that arrive earlier	1. Implementing a double-check system 2. Issuing items that arrive earlier

Source: Research Findings at Hotel COMO Uma Ubud (2025)

The findings show that issuing activities in the store section of Hotel COMO Uma Ubud are not always performed according to the established procedures. In several cases, kitchen staff collect ingredients directly from storage without submitting a written requisition form. This practice disrupts documentation flow and creates inconsistencies between recorded and actual stock. The issue tends to worsen during busy operational days, when staff prioritize service speed over administrative compliance.

Such documentation gaps also hinder cost-tracking accuracy in the hotel's accounting system. As noted by Wiyasha (2011), food cost control depends heavily on timely recording and approval verification. When materials are issued without authorization, it becomes difficult for the Cost Control division to calculate actual consumption and detect deviations between theoretical



and actual costs. This misalignment affects not only budget efficiency but also internal audit reliability.

To address these problems, a shift toward a Just in Time (JIT) inventory system can help synchronize requisition timing with actual production schedules. By ordering and issuing only when needed, stock movement becomes leaner and easier to trace. This adjustment is consistent with Susanti & Arief (2021), who emphasize that real-time coordination between departments increases transparency and accountability in food procurement. Likewise, Widyanti et al. (2023) found that structured issuing documentation reduces material waste and supports sustainable operations.

Moreover, based on interviews conducted during the research, employees from both the kitchen and store departments acknowledged the need for clearer communication channels and improved training. Strengthening Standard Operating Procedures (SOPs), supported by digital recording systems, would ensure that all food issues are documented accurately. The hotel could also conduct routine audits by the Cost Control team to reconcile physical stock against system data, preventing misstatements and maintaining consistency in reporting.

By reinforcing supervision, documentation discipline, and JIT-based synchronization, the issuing process can effectively support procurement efficiency at Hotel COMO Uma Ubud. This not only minimizes material losses but also ensures that food cost reports reflect actual consumption, thereby improving the accuracy of financial performance evaluation during both high and low season periods.

CONCLUSION

During the low season, COMO Uma Ubud hotel faced the problem of food ingredients accumulating in the store, causing them to pile up, spoil, and expire. The initial strategy implemented, the FIFO method, was not effective in solving this problem. This was due to a lack of consistency in implementing stock rotation and a mismatch between supply volume and actual demand from the production kitchen. As a result of this system weakness, food ingredients piled up until they were no longer usable, and operational inefficiencies arose, which were detrimental to hotel management.

In response to these challenges, the hotel began to implement a Just in Time (JIT) procurement strategy, which involves procuring food ingredients in small quantities but more frequently, and adjusting directly to daily demand from departments. The Just in Time (JIT) strategy also involves synergy between various stakeholders, including the kitchen, purchasing, store, and local supplier departments. With good communication and coordination, the hotel is able to meet food ingredient needs in a timely and efficient manner. The Just in Time-based procurement strategy is considered a relevant and effective solution to address the challenges during the low season at Hotel COMO Uma Ubud.

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