

The Just in Time Procurement Strategy: An Analysis of the Role of the Purchasing Department and Its Effectiveness in Food Cost Control at Hilton Bali Resort

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ABSTRACT

This study aims to evaluate the effectiveness of the Just in Time (JIT) procurement method, identify the factors contributing to food cost variance, and formulate strategic improvements for its implementation at Hilton Bali Resort. Employing a qualitative descriptive approach, data were collected via interviews, observations, documentation, and analysis of food cost reports from 2021 to 2024. The findings reveal that the JIT procurement system remains suboptimal with an effectiveness rate of 72.9%, hindered by issues such as imprecise purchasing standards, supplier delays, and poor interdepartmental coordination. Strategic adjustments are recommended to optimize SOPs, implement accurate request systems, and ensure consistent supply quality, aiming to improve procurement efficiency and better control food cost.

INTRODUCTION

Tourism is one of the world's largest and fastest-growing industries, significantly contributing to national income, particularly in Bali where it is closely linked to the hospitality sector. Hotels play a central role by providing accommodation, food and beverage, and other guest services. In this competitive environment, hotels must continuously optimize their operations, one of which involves adopting the Just In Time (JIT) procurement method to reduce waste and improve efficiency.

JIT emphasizes ordering materials only when needed, reducing storage costs and minimizing excess inventory. For hotels, particularly in food and beverage operations, this method ensures that ingredients are procured based on actual demand, enhancing freshness and minimizing spoilage. The purchasing department holds a vital role in JIT implementation through timely procurement, supplier coordination, and adherence to quality standards.

Hilton Bali Resort, a five-star hotel in Nusa Dua, transitioned from the Economic Order Quantity (EOQ) method to JIT to enhance procurement efficiency. However, from 2021 to 2024, the resort experienced food cost variances exceeding its standard tolerance of 0.50%. These variances indicate inefficiencies in the JIT process, despite claims of compliance from the purchasing team.

This study investigates the effectiveness of JIT in controlling food cost at Hilton Bali Resort, explores contributing factors to cost variance, and recommends strategic improvements to enhance procurement performance.

LITERATURE REVIEW

Just In Time (JIT) Procurement

JIT is a supply chain strategy aimed at reducing waste and inventory by receiving goods only as they are needed in the production process. Key characteristics include minimal inventory, small-lot production, and high-quality inputs. In hospitality, JIT ensures timely delivery of fresh ingredients and reduces spoilage (Syamsudin & Hidayat, 2021, Gymnastiar et al., 2025).

Purchasing Department

The purchasing department is responsible for acquiring goods and services required for hotel operations. It must ensure the quality, quantity, and timeliness of supplies, negotiate with vendors, and coordinate with other departments. Effective purchasing directly affects food cost and service quality (Nurul et al., 2023, Prayoga, 2023).

Food Cost Control

Food cost represents the percentage of revenue spent on food purchases. Maintaining an optimal food cost ratio is crucial for profitability. Control measures include accurate forecasting, quality assurance, and efficient procurement (Saputra et al., 2024, Alvarez et al., 2021).

Procurement Effectiveness

Procurement effectiveness refers to achieving organizational procurement goals, including timely delivery, cost efficiency, and quality compliance. Indicators include variance analysis, vendor performance, and internal coordination (Chamsudi et al., 2021, Maysarah, 2023).

This study integrates the above theories to assess the effectiveness of JIT procurement in reducing food cost at Hilton Bali Resort.

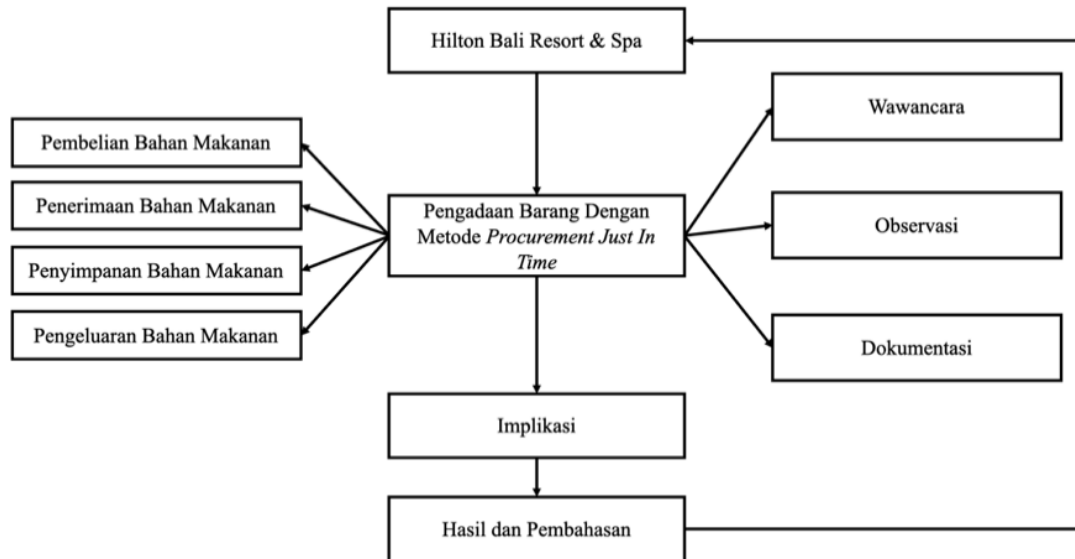


Figure 1. Conceptual Framework

METHODOLOGY

This research adopts a qualitative descriptive method to gain a comprehensive understanding of the JIT procurement strategy and its impact on food cost control. Data collection techniques include interviews with purchasing and kitchen staff, observations of procurement procedures, and analysis of actual versus budgeted food cost data from 2021 to 2024.

Primary data were obtained through semi-structured interviews with key personnel in the purchasing, receiving, and kitchen departments. Secondary data were gathered from Hilton Bali Resort's financial reports, specifically focusing on food cost history and standard operating procedures.

RESEARCH RESULT

Based on field observations and interviews, the JIT procurement process at Hilton Bali Resort is executed in four key stages: purchasing, receiving, storing, and issuing. Each stage exhibits various levels of effectiveness and compliance with the standard operating procedures.

An evaluation of the procurement process using 24 implementation indicators reveals an overall effectiveness rate of 72.9%, which is categorized as "less effective" according to Beni's (2016) classification. This indicates a need for significant improvements to achieve optimal food cost control. The detailed findings are presented in the following table:

Table 1. Summary of Procurement Process Effectiveness

Stage	Key Findings	Notes
Purchasing	Quality standards not consistently met; poor coordination with suppliers	SOP optimization required
Receiving	Inadequate verification of goods; checklist often incomplete or missing	Require standard checklist
Storing	Discontinuation of temporary storage due to limited space	Recommend reactivation
Issuing	Direct issuance without inventory buffer increases shortage risk	Basic stock policy needed

These inefficiencies have contributed to recurring food cost variances that exceeded the resort's maximum tolerance level of 0.50% from 2021 to 2024. The highest deviation occurred in 2021, reaching 6.89%, indicating a critical breakdown in procurement alignment with operational demand.

These findings were validated through interviews with the purchasing, receiving, and kitchen departments, where several informants acknowledged delays, unclear communication, and limited stock flexibility as ongoing issues.

DISCUSSION

The effectiveness of JIT procurement at Hilton Bali Resort is hindered by several key factors. First, inconsistent adherence to purchase specifications has led to discrepancies in ingredient quality and pricing. Second, supplier delays due to insufficient lead time planning have disrupted timely procurement. Third, poor coordination between purchasing, receiving, and kitchen departments has resulted in communication gaps and inefficiencies.

The calculated procurement effectiveness based on 24 implementation indicators was found to be 72.9%, classifying it as "less effective" according to Beni's (2016) effectiveness criteria. To address these issues, several strategic measures are proposed:

1. Strengthen supplier management and communication.
2. Re-implement temporary storage to handle unforeseen delays.
3. Improve standard purchase specifications and staff training.
4. Utilize digital request systems for better forecasting.

CONCLUSIONS AND RECOMMENDATIONS

JIT procurement at Hilton Bali Resort, while conceptually sound, requires strategic realignment to enhance its effectiveness. The consistent variance in food cost suggests the need for operational improvements, especially in supplier coordination and internal communication.

Recommendations include optimizing SOPs, reinforcing procurement planning, investing in digital systems for ordering and forecasting, and strengthening cross-department collaboration.

ADVANCED RESEARCH

Future research could explore the comparative analysis of JIT and EOQ in different hotel departments or investigate the impact of supplier performance metrics on procurement outcomes. The scope could also be expanded to other luxury hotels in Bali to generalize findings.

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