

Sustainable Procurement Strategies in Food and Beverage Cost Control: A Case Study of a Five-Star Hotel

I Gede Yoga Dana Saputra^{1*}, Ni Made Sri Rukmiyati², Christina Susanti³
Bali Tourism Polytechnic, Indonesia

Corresponding Author: I Gede Yoga Dana Saputra yogasptr2809@mail.com

ARTICLE INFO

Keywords: Cost Control,
Food And Beverage,
Sustainable Procurement

Received : 23, August

Revised : 10, September

Accepted: 15, September

©2025 Saputra, Rukmiyati, Susanti :
This is an open-access article
distributed under the terms of the
[Creative Commons Atribusi 4.0
Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This study aims to explore how five-star hotels implement sustainable procurement and its relationship to controlling food and beverage costs. In light of global demands for both cost efficiency and sustainability in operations, the adoption of sustainable procurement has gained significant relevance in the hospitality sector. The research applies a descriptive qualitative approach, gathering information through observation, interviews, and documentation. Data were processed using the interactive analysis model introduced by Miles and Huberman. Findings indicate that sustainable procurement initiatives in five-star hotels are successfully implemented by prioritizing local products, applying stringent supplier selection criteria, and minimizing the use of single-use plastics. Such measures have been effective in keeping food and beverage expenses within an acceptable deviation threshold ($\leq 1\%$). These results suggest that the hospitality industry could benefit from integrating sustainable procurement practices as a practical approach to promoting both economic viability and environmental stewardship. Additionally, reinforcing collaborations with local suppliers is recommended to develop a more ethical and sustainable supply chain.

INTRODUCTION

The advancement of globalization has introduced complex challenges, especially regarding its environmental and social consequences. Critical issues such as climate change, excessive exploitation of natural resources, and pollution have become increasingly pressing, requiring serious attention from industry stakeholders (Abdoellah, 2016; Embang, 2025). Globalization facilitates the spread of impacts across national borders, influencing various domains from culture and science to the understanding and management of environmental concerns, such as sustainable development, in multiple regions (Ramadhan et al., 2022).

The hospitality industry stands among the most dynamic sectors of the global economy and plays a pivotal role in shaping the course of globalization (Cahyono, 2024). With the expansion of international tourism, the sector significantly contributes to economic growth, while also stimulating related industries such as transportation, food and beverage services, and leisure activities (Zainurossalamia et al., 2016). Over the past decade, awareness of sustainability within the global arena has grown substantially. Within this context, sustainability introduces strategies aimed at mitigating long-term risks linked to globalization, including resource depletion, price volatility, pollution, and waste management (Soegieharto, 2025).

In hospitality operations, sustainability represents an integrated approach that weaves environmental, social, and economic considerations into all facets of hotel management, with the objective of balancing profitability, social well-being, and environmental preservation (Maharani, 2024). Since 2015, sustainability has been identified as a decisive factor for long-term business resilience (Hayati et al., 2020). Population growth and resource scarcity further intensify the need to incorporate sustainability as a core business principle rather than treating it as a separate initiative. A comprehensive understanding of environmental and social challenges such as climate change, global warming, pollution, ozone layer depletion, deforestation, biodiversity loss, and poverty has therefore become essential for hospitality enterprises (Isrososiawan et al., 2021).

Sustainability is increasingly recognized as both a viable solution and an ultimate goal of sustainable development (Mensah, 2019). On the corporate level, many international hotel chains have embedded sustainability within their business strategies, pursuing growth while addressing demands on natural resources (Meeroff et al., 2020). This global awareness influences consumer preferences, prompting companies to align their offerings with rising environmental concerns (Beerannavar, 2020; Soegieharto, 2025).

From a theoretical perspective, sustainability in hospitality aligns with Freeman's Stakeholder Theory (1984), which highlights a company's responsibility not only to shareholders but also to a broader range of stakeholders including employees, customers, local communities, governments, and the environment (Julythiawati & Ardiana, 2023). Businesses adopting sustainability strategies thus demonstrate a commitment to safeguarding stakeholders' long-term interests (Mensah, 2019).

In this industry, procurement has evolved into a strategic function within corporate planning given its influence on operational performance (Andriana, 2019). To deliver optimal customer service, robust procurement performance is essential. Sustainable procurement involves sourcing goods, services, and utilities in ways that generate long-term economic value, create benefits for society, and minimize environmental harm (WWF Indonesia, 2020). This process evaluates economic, environmental, and social impacts, considering cost, quality, and availability, while adhering to life-cycle and social responsibility principles (ISO, 2017).

Five-star hotels have implemented sustainability commitments within their procurement activities. Motivated by the need to enhance efficiency, reduce waste, manage supply chain risks, and remain competitive, these hotels approach environmental considerations as strategic business opportunities (Pratama, 2022). Examples include eliminating plastic water bottles and replacing petroleum-based plastics with alternatives in food service operations. Such initiatives have resulted in the removal of approximately 1,000 kg of plastic bags and over 864,000 single-use plastic items such as straws, cups, gloves, and aprons from their operations.

Reducing single-use plastics and adopting sustainable alternatives are directly connected to food and beverage cost management. Sustainable ingredients such as organic and locally sourced products often have higher market values than conventional options due to stricter production methods, reduced pesticide usage, plastic-free packaging, and smaller-scale supply chains (Mayrowani, 2016). Reliance on local producers or small-scale farmers can also expose hotels to price and supply fluctuations caused by seasonal changes, weather conditions, or infrastructure limitations, potentially creating instability in food and beverage costs (Lianto & Astra, 2022).

To address these challenges, hotels must develop effective cost control measures. Limited availability of sustainable raw materials necessitates cost management strategies that safeguard financial stability. Cost control, as an internal operational measure, improves efficiency and supports sustainable procurement goals while maintaining cost competitiveness (Prakoso, 2024). Striking a balance between sustainability commitments and cost efficiency requires careful planning. Consequently, five-star hotels integrate procurement policies with targeted cost strategies, especially in food sourcing.

Evidence from this study shows that five-star hotels can maintain cost efficiency while upholding sustainability in their procurement practices, particularly for food and beverage operations. Supporting data include a 2024 comparison between standard and actual food and beverage cost percentages at a five-star hotel, demonstrating cost stability following the adoption of sustainable procurement practices.

Table 1. Variance of Food Cost Percentage (2024)

Month	Standard Food Cost (%)	Actual Food Cost (%)	Variance (%)
January	32.00%	35.08%	3.08%
February	32.00%	32.11%	0.11%
March	32.00%	32.34%	0.34%
April	32.00%	38.77%	6.77%
May	32.00%	31.86%	-0.14%
June	32.00%	38.46%	6.46%
July	32.00%	32.88%	0.88%
August	32.00%	32.61%	0.61%
September	32.00%	30.84%	-1.16%
October	32.00%	30.48%	-1.52%
November	32.00%	35.12%	3.12%
December	32.00%	28.34%	-3.66%
Total	384.00%	398.90%	14.90%
Average	32.00%	33.24%	1.24%

Source: Data were obtained from a five-star hotel

Table 2. Variance of Beverage Cost Percentage (2024)

Month	Standard Beverage Cost (%)	Actual Beverage Cost (%)	Variance (%)
January	26.00%	26.68%	0.68%
February	26.00%	28.10%	2.10%
March	26.00%	26.33%	0.33%
April	26.00%	24.92%	-1.08%
May	26.00%	28.90%	2.90%
June	26.00%	26.41%	0.41%
July	26.00%	26.81%	0.81%
August	26.00%	26.46%	0.46%
September	26.00%	28.15%	2.15%
October	26.00%	26.97%	0.97%
November	26.00%	26.62%	0.62%
December	26.00%	27.24%	1.24%
Total	312.00%	323.59%	11.59%
Average	26.00%	26.97%	0.97%

Source: Data were obtained from a five-star hotel

Based on information from an informant in the Cost Control Finance Department, the management of the five-star hotel has established a tolerance limit of 1% for the deviation between standard and actual food and beverage costs. Therefore, based on the available data, the recorded deviation remains within the specified tolerance and is considered to be in a safe range. It can be concluded that the five-star hotel is still able to control food and beverage costs

within an acceptable range while implementing sustainable procurement practices.

This research highlights the importance of sustainable procurement strategies in the hospitality industry, as they can serve as a guide to addressing challenges in cost control, particularly in food and beverage operations. Previous studies on sustainability, such as *Green Purchasing Implement in Procurement Process of Kitchen's Goods in Improving Environmental Awareness*, revealed that companies often face obstacles, including higher prices of eco-friendly packaging, limited availability, and lack of suppliers. Nevertheless, gradual progress has been made, such as shifting from conventional to recyclable packaging materials (Andyani et al., 2023).

THEORETICAL REVIEW

Literature on sustainable procurement emphasizes the importance of integrating economic, social, and environmental aspects into the procurement process. The most relevant framework is Stakeholder Theory (Freeman et al., 2010), which explains that companies are responsible not only to shareholders but also to employees, customers, local communities, governments, and the environment. In the hospitality industry, this implies that procurement practices must consider sustainability to meet stakeholder expectations.

Previous studies reveal that the implementation of green purchasing or sustainable procurement still faces various challenges. Andyani (2023) found that the higher price of eco-friendly materials and the limited number of suppliers are major obstacles (Andyani et al., 2023). Berlian (2024) highlighted that limited sustainable local suppliers, low operational demand, and the absence of storage facilities are barriers for international hotel chains (Berlian et al., 2024). Meanwhile, Illahi (2024) emphasized that environmentally friendly facilities, renewable energy use, and strong CSR programs are significant factors in building sustainable hotel positioning (Illahi, 2024).

From a financial perspective, Garzón-Jiménez (2022) found that sustainability practices in the food and beverage sector tend to increase cost structures, although they enhance the company's reputation (Garzón-Jiménez & Zorio-Grima, 2022). Similarly, Kanca (2024) showed that implementing up to 90% of green practices in food and beverage departments strengthens sustainability positioning but may lead to higher costs compared to non-local suppliers (Kanca, 2024).

The literature also indicates that food and beverage cost efficiency can be achieved through standard recipes, portion control, supplier selection, and strict inventory systems (Darmita et al., 2024). The role of the Cost Controller is essential in monitoring variances between standard and actual costs to ensure they remain within acceptable tolerance limits.

Based on the synthesis of previous studies, there is a research gap in explaining how sustainable procurement strategies can be aligned with cost control, particularly in five-star hotels with high service standards. This study contributes by examining how sustainable procurement can maintain cost

efficiency within tolerance levels while supporting sustainability through collaboration with local suppliers and reducing single-use materials.

Thus, the novelty of this research lies in integrating sustainability strategies with food and beverage cost control, offering a model for the hospitality industry to balance profitability with environmental and social responsibility.

METHODOLOGY

The research process in this study involved several stages, beginning with the collection of responses obtained through interviews. This was followed by data gathering using observation techniques, and complemented by documentation to reinforce the evidence supporting the research findings. To acquire the necessary data, the study employed three primary methods: interviews, observations, and document analysis.

1. Interviews

Interviews are a method of gathering information for research purposes through direct question-and-answer sessions between the interviewer and the respondent, guided by a structured interview protocol (Guswandi, 2017). In this study, a semi-structured interview format was used. The researcher began with a predetermined set of structured questions, which were then expanded upon to allow for deeper exploration. The aim was to collect more comprehensive and relevant information from the study participants.

2. Observations

Observation refers to the systematic process of collecting data directly from the research setting to gain a clear understanding of the object of study (Guswandi, 2017). In this research, the observations involved direct monitoring of activities related to the implementation of sustainable procurement strategies in managing food and beverage costs at a five-star hotel.

3. Document Analysis

Document analysis involves reviewing and interpreting records of past events relevant to the research objectives (Guswandi, 2017). In this study, the documentation process focused on materials related to sustainable procurement strategies in controlling food and beverage expenses. The reviewed documents included written policies on sustainable procurement, sustainability certification records, and supplier selection requirements aligned with sustainability principles.

RESULTS AND DISCUSSION

A five-star hotel offers an interesting case for examining the practical implementation of sustainable procurement strategies, as it operates on a large scale and demonstrates a strong commitment to sustainability policies. Analysis indicates that the adoption of sustainable purchasing practices has contributed to improved efficiency in managing food and beverage costs.

The hotel currently employs a mixed sourcing model, combining both sustainable and conventional suppliers, while progressively increasing its reliance on sustainable sources. Priority is given to procuring food and beverage ingredients from sustainable suppliers when these items are readily available

and significantly influence the hotel's sustainability objectives. Conventional suppliers are retained for products that cannot be sustainably sourced or where operational requirements necessitate their use. This hybrid approach provides the flexibility to address sustainability goals without compromising cost control or operational efficiency.

To ensure effective collaboration with sustainable suppliers, the hotel engages in price negotiations and establishes long-term contracts. This strategy aims to secure price stability and create opportunities for ongoing cost savings. Such agreements also provide suppliers with greater certainty in production planning, while guaranteeing the hotel a consistent supply of high-quality sustainable materials at competitive prices. These arrangements reinforce a dependable and accountable supply chain that balances economic efficiency with sustainability outcomes.

In addition, the hotel exercises strict control over purchasing volumes through an accurate demand forecasting system. Forecasting is supported by real-time monitoring, enabling the assessment of raw material usage and adjustments to purchasing in line with actual needs. This approach helps prevent over-purchasing, thereby reducing waste, which is often a major contributor to rising costs.

The hotel is also committed to reducing single-use plastics in its operations by replacing them with glass bottles and reusable containers. This initiative not only decreases plastic waste but also lowers long-term packaging costs. Bulk purchasing further reduces per-unit prices, contributing to additional savings. Through these combined strategies, the five-star hotel has developed an effective sustainable procurement system that successfully integrates cost efficiency with the principles of sustainability.

1) Putting the Sustainable Food and Drink Concept into Practice. As stated by Akoglu and Ozturk

According to Ozturk and Akoglu, the sustainable food and beverage concept stresses the integration of social, economic, and environmental factors at every stage of the food and beverage supply chain, from production and distribution to final consumption. Supporting sustainable practices in the hospitality sector requires choosing commodities with recognized origins, making sure production is done responsibly, and obtaining from nearby producers. Several operational solutions that demonstrate a dedication to these sustainability principles are used to implement this idea.

a. Using sustainable ingredients and local suppliers

Working with local suppliers is a top priority for the five-star hotel as a way to implement the sustainability ideas recommended by Ozturk and Akoglu. Purchasing from local vendors not only boosts the local economy but also lessens the carbon footprint caused by the distribution of raw materials for food and drink.

b. A decrease in single-use polymers

The five-star hotel has taken steps to get rid of single-use plastics from its food and beverage operations as a concrete example of the sustainable

food and beverage philosophy. The elimination of non-biodegradable food packaging materials is part of this procedure.

c. Problems and Their Effect on Expenses

There are difficulties in implementing the sustainable food and beverage strategy at the five-star hotel, especially when it comes to adjustments in operating expenses. Although it stays below the 1% tolerance limit, there is a discrepancy between the standard cost and the actual cost for the food and beverage category, as seen in the variance cost data for the 2024 period. The greater cost of sustainable raw resources is the cause of this increase.

Table 3. Elements of the Five-Star Hotel's Application of the Sustainable Food and Beverage Concept

Indicator	Reality	Consequence
Production	The five-star hotel is progressively identifying sustainable suppliers; nevertheless, because of the restricted availability and variety of materials, which are still very minimal, not all suppliers fully match the sustainability standards and principles.	The sustainability-related supplier selection process has grown more gradual and intricate. However, the hotel uses a blended procurement strategy that includes both sustainable and non-sustainable sources to keep costs down.
Processing	Processing in this sense refers to a notable decrease in single-use plastics in the food and beverage industry.	The five-star hotel has effectively reduced long-term cost implications through the reuse of packaging (such as the usage of glass beverage bottles), notwithstanding the initial cost rise associated with investments in sustainability technologies.
Consumption	Guests are now served food and beverages that are selectively prepared with organic and locally sourced products and have partially transitioned to ecologically friendly presentations.	Customers gain from a more ecologically friendly shopping experience. However, the hotel sustains profitability by striking a balance between consumption expenses and selling value.

Source: The five-star hotel's processed data

2) Putting Sustainable Procurement Guidelines into Practice The World Wide Fund for Nature (WWF) is cited.

The three primary indicators of the World Wide Fund for Nature's (WWF) sustainable procurement criteria are products, marketing and communication,

and strategy and governance. The analysis to assess the degree to which the five-star hotel uses sustainable methods in the purchase of food and beverages is based on these three variables.

Table 4. Elements of the World Wide Fund for Nature (WWF)-Based Sustainable Procurement Guidelines' Implementation at the Five-Star Hotel

Indicator	Reality	Consequence
Strategy and Governance	Through internal rules like filling out the Evaluation Vendor Form and Terms and Conditions Form, which are both required and contain sustainability elements, the five-star hotel has implemented procurement tactics within the context of sustainability concepts.	the creation of a transparent and cooperative procurement governance framework. A unified supplier approach helps reduce the risk of price volatility for sustainable raw materials. Operational efficiency is maintained despite adopting a sustainability approach.
Products	Local, organic, and environmentally approved raw resources are gradually given priority by the hotel. Single-use plastics have been being phased out and replaced with biodegradable materials and glass bottle refill systems.	decreased plastic waste and carbon emissions. The expense of sustainable manufacturing methods or organic products, however, may result in an initial cost increase. This is countered by keeping food and drink expenses within the 1% tolerance cap.
Marketing and Communication	The hotel uses signs, in-room pamphlets, and customer education to convey its environmental objectives. Its participation in the Sustainable Hospitality Alliance (SHA) further demonstrates its dedication.	Enhances customer trust and gives the property a favorable image. increases cooperation with sustainable suppliers and boosts competitiveness.

Source: The five-star hotel's processed data

The five-star hotel has created a collaborative procurement system that involves several integrated departments, including Purchasing, Cost Control, and Food and Beverage, in order to meet the strategy and governance indicators. A key pillar that guides the entire procurement process, especially in the direction of sustainability, is the creation of internal policies, such as the Evaluation Vendor Form and Terms and Conditions Form.

The hotel exhibits a significant dedication to choosing eco-friendly items, as seen by the product indicator, where cost considerations go beyond the initial investment price to incorporate the long-term advantages gained.

Through staff training, educational materials, and membership in the Sustainable Hospitality Alliance (SHA), the hotel has aggressively communicated its commitment to sustainability to both guests and the general public, as measured by the marketing and communication criteria. A long-term corporate strategy that combines social responsibility, cost effectiveness, and sustainability standards compliance is the adoption of sustainable buying rules.

3) The Five-Star Hotel's Use of ISO 20400 Indicators Associated with Sustainable Procurement Strategies

The five-star hotel's adoption of sustainable procurement practices incorporates a number of essential elements of ISO 20400, whose tenets stress the incorporation of social, economic, and environmental considerations throughout the procurement process. Additionally, ISO 20400 emphasizes the significance of risk management, leadership support, life cycle approaches, accountability, transparency, and supplier growth. The five-star hotel's implementation is described in detail below, based on the research findings:

Table 5. Components of Sustainable Procurement ISO 20400 Indicators Implementation in a Five-Star Hotel

Indicator	Reality	Consequence
Triple Bottom Line	The hotel incorporates social, environmental, and economic considerations by progressively selecting local and organic suppliers, using environmentally friendly materials, and maintaining cost efficiency.	Maintains food and beverage cost stability within a 1% tolerance, enhances the hotel's sustainability reputation, and generates economic benefits for the local community.
Risk Management	Risks related to the limited availability of sustainable materials are mitigated through a combined supplier strategy (local and non-local, sustainable and conventional), regular monitoring of prices and supply trends, and preparedness for price fluctuations.	Ensures operational continuity and cost efficiency despite supply challenges, while balancing and sustaining sustainable procurement practices.
Life Cycle Perspective	The hotel applies a life cycle approach by considering environmental impacts from procurement to disposal. The	Reduces long-term environmental impacts while achieving cost savings

	use of pesticide-free products, water refill systems, and biodegradable packaging reflects awareness of the ecological footprint of each product.	through packaging reuse and minimizing single-use plastics.
Leadership Commitment	Senior management fully supports the implementation of sustainable procurement through internal policies, cross-department training (Purchasing, Food and Beverage, and Finance), and membership in the Sustainable Hospitality Alliance as part of its global sustainability commitment.	Establishes a sustainability-oriented culture within the hotel, enhances employee capabilities in sustainability, and strengthens the hotel's global competitiveness in responsible procurement practices.

Source: The five-star hotel's processed data

- a. Procurement Process Accountability and Transparency
 The evaluation vendor form and terms and conditions form, which each supplier must fill out, are used at the five-star hotel to enforce accountability. Product specifications, payment requirements, delivery, quality checks, legal compliance, and delay compensation are all included in the Terms and Conditions Form. The Evaluation Vendor Form requires an evaluation and a verified certification that has been approved by the purchasing department. To enhance procurement accountability, all documents are audited and maintained in writing. This way, the hotel can make claims based on documented agreements in the event of quality discrepancies or product non-conformities.
- b. Sustainability Integration in Procurement
 By emphasizing the purchase of food and beverage ingredients from regional vendors and selecting suppliers who exhibit sustainability through certification, the five-star hotel incorporates sustainability principles into its operational procedures. This proves that sustainability is not only a formality but an essential component of procurement processes.
- c. Life Cycle Costing, or the Product Life Cycle Approach
 In order to lower carbon emissions from long-distance transportation, sustainable raw materials are purchased from nearby vendors. Products made using eco-friendly methods, like using raw materials free of pesticides, are preferred. Reusable or recyclable packaging is preferred over products that produce non-biodegradable trash, such plastic packaging.
- d. Management of Sustainable Risk
 The five-star hotel aims to increase the availability of organic and locally produced goods, which are more susceptible to seasonal price swings. The hotel must prepare alternate suppliers, whether local or non-local, sustainable

or non-sustainable, due to the small number of certified sustainable local suppliers.

e. Management Commitment and Leadership Support

The creation of sustainability-based procurement strategies clearly demonstrates the direct participation of upper management. The hotel supports sustainable practices globally by being a member of the Sustainable Hospitality Alliance. Internal goals have been established to decrease the carbon footprint, buy more locally produced goods, and use less plastic.

4) Implementation of Sustainable Procurement at the Five-Star Hotel in Relation to Stakeholder Theory

The implementation of sustainable procurement at the five-star hotel reflects the hospitality industry's paradigm shift toward more responsible and sustainable business practices. This approach aligns with Stakeholder Theory, introduced by Freeman (1984), which posits that companies are accountable not only to shareholders but also to all stakeholders who are involved in or affected by their operations. In the context of the five-star hotel, sustainable procurement practices engage several key stakeholders, including:

a. Local Suppliers

In its procurement process, the hotel progressively prioritizes sourcing food and beverage ingredients from local suppliers. This initiative strengthens the local economy, supports social sustainability, and fosters reciprocal relationships between the hotel and surrounding communities.

b. Employees

The successful implementation of sustainable procurement requires deep understanding across departments such as Purchasing, Finance, and Food and Beverage. By involving multiple departments within an integrated system, the hotel demonstrates that sustainability is embedded in its organizational culture. Employees, as internal stakeholders, play a critical role in ensuring the success of these strategies.

c. Customers

Contemporary consumers increasingly favor products and services that are ethical and environmentally friendly. By effectively communicating its sustainability values, the hotel not only meets customer expectations but also enhances customer loyalty, reinforcing their position as vital stakeholders in the business's continuity.

d. Shareholders and Corporate Management

The five-star hotel must balance profitability with social and environmental responsibility. By adopting sustainable procurement without significantly increasing food and beverage raw material costs, the hotel demonstrates that sustainability and cost efficiency can coexist, thereby fulfilling shareholder expectations and strengthening competitiveness.

Overall, the adoption of sustainable procurement at the five-star hotel is consistent with the normative, descriptive, and instrumental dimensions of Stakeholder Theory. By integrating sustainability principles into its goods and

services procurement policies, the hotel addresses the needs and interests of multiple stakeholders. This approach illustrates that sustainable procurement is not only environmentally impactful but also serves as a strategic effort to build long-term, mutually beneficial relationships with all stakeholders.

From a managerial perspective, several important implications emerge:

- a. **Supplier Relationship Management.** Building long-term partnerships with local suppliers is essential to ensure price stability and reliable access to sustainable raw materials. Managers should invest in collaborative arrangements, such as fixed contracts or joint planning, to reduce cost volatility.
- b. **Cost Control Systems.** The role of the Cost Control Department must be strengthened by adopting advanced forecasting and monitoring tools. Real-time monitoring of demand and consumption helps prevent over-purchasing and minimizes waste, which are key drivers of cost deviations.
- c. **Sustainability as Competitive Advantage.** Reducing single-use plastics and shifting toward recyclable or reusable packaging not only supports global sustainability goals but also provides cost benefits in the long run. These initiatives enhance brand reputation and customer loyalty, creating added value beyond direct financial outcomes.
- d. **Integrated Policy Framework.** Sustainability targets should be embedded in procurement policies across departments, ensuring that purchasing, finance, and operations work together toward aligned goals. This integration reduces conflicts between cost efficiency and environmental responsibility.

By addressing these implications, hotel management can move beyond compliance and use sustainable procurement as a strategic tool for both cost control and long-term competitiveness.

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings of this study, which examined the sustainable procurement strategy for controlling food and beverage costs in a five-star hotel, several key conclusions can be drawn. The hotel has progressively implemented sustainable procurement initiatives through various policies, such as prioritizing local suppliers, incorporating organic ingredients, and gradually increasing the use of environmentally friendly materials, including reducing plastic packaging.

This approach to sustainable procurement has proven to deliver positive impacts on food and beverage cost control. Through careful selection of raw materials and the establishment of long-term partnerships with suppliers, the hotel has been able to minimize waste and maintain cost stability. The current strategy involves combining both sustainable and conventional suppliers as part of a gradual adaptation toward full sustainability. However, not all raw materials can yet be sourced from sustainable suppliers, as certain ingredients still come from conventional sources. Therefore, the effectiveness of this supplier combination strategy needs to be further enhanced to ensure tighter control between standard and actual costs.

FURTHER STUDY

Despite the contributions of this research, several limitations provide opportunities for further study. Future research is recommended to: Conduct comparative studies across multiple hotels or hospitality organizations to evaluate the generalizability of sustainable procurement practices. Employ quantitative or mixed-methods approaches to measure the financial impacts of sustainable procurement, including cost-benefit and ROI analysis. Investigate customer perspectives on sustainability initiatives, linking procurement practices with consumer loyalty and satisfaction. Assess the long-term resilience of sustainable procurement strategies in the face of external shocks such as global inflation, supply chain disruptions, or climate change. In addition, the five-star hotel applies strict control over purchase volumes by adopting an accurate forecasting system for operational needs. This approach helps prevent excessive procurement of raw materials, ensuring both efficiency and sustainability in operations.

ACKNOWLEDGMENT

The researcher would like to express sincere gratitude to all parties who have contributed to the completion of this study entitled "*Sustainable Procurement Strategies in Food and Beverage Cost Control: A Case Study of a Five-Star Hotel.*" Special thanks are extended to the hotel management for their valuable support and data access, as well as to academic advisors and colleagues for their constructive guidance and encouragement throughout the research process.

REFERENCES

- Abdoellah, O. S. (2016). *Pembangunan Berkelanjutan di Indonesia: di Persimpangan Jalan*. Jakarta: PT. Gramedia Pustaka Utama.
- Andriana, C. (2019). *Analisis Efektivitas Kinerja Pembelian Barang (Purchasing) Antara Hotel dengan Vendor dalam Mengoperasikan Produk (Studi pada Hotel Wyndham Surabaya)* [Universitas Brawijaya]. <https://repository.ub.ac.id/id/eprint/172826/>
- Andyani, N. L. K. M., Triyuni, N. N., & Puspita, N. P. L. A. (2023). Green Purchasing Implementation in Procurement Process of Kitchen's Goods in Improving Environmental Awareness at Le Meridien Bali Jimbaran. *International Journal of Current Science Research and Review*, 06(07), 1–13. <https://doi.org/10.47191/ijcsrr/v6-i7-101>
- Beerannavar, C. (2020). *The Role of Corporations in Achieving Ecological Sustainability: Evaluating the Environmental Performance of Corporations*. Hershey, Pennsylvania: IGI Global. <https://doi.org/10.4018/978-1-7998-0315-7.ch011>.
- Berlian, I. A. N., Mareni, N. K., & Rukmiyati, N. M. S. (2024). Implementation of Sustainable Procurement: A Case Study of an International Chain Hotel. *Malang: Transekomonika: Akuntansi, Bisnis, Dan Keuangan*, 4(5), 777–793.
- Cahyono, J. P. (2024). *Dinamika Ekonomi Pariwisata: Transformasi Global dan Tantangan Lokal*. Bogor: E-Libs Economics Departement, 1-24. <https://ejournal.ecodepartment.org/index.php/library/issue/view/5>

- Darmita, M. Y., Nainggolan, P. P., Wisnawa, I. M. B., & Rusmiati, N. N. (2024). *Manajemen Pengendalian Biaya Makanan, Minuman, dan Tenaga Kerja*. Untrim Press.
- Embang, A. E. (2025). Pembangunan Berkelanjutan Perspektif Sosiologi dan Tantangan Global. In *ILPPM UPN VETERAN YOYAKARTA 951-952*. PT. Media Penerbit Indonesia.
- Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B., & de Colle, S. (2010). Stakeholder Theory: The State of the Art. In *Cambridge: Cambridge University Press*. <https://doi.org/10.1017/CBO9780511815768>
- Garzón-Jiménez, R., & Zorio-Grima, A. (2022). Sustainability in the Food and Beverage Sector and its Impact on the Cost of Equity. *United Kingdom: British Food Journal*, 124(8), 2497-2511. <https://doi.org/10.1108/BFJ-05-2021-0572>
- Guswandi. (2017). *Metodologi Penelitian untuk Sains dan Bisnis*. Yogyakarta: Penebar Media Pustaka.
- Hayati, N., Yulianto, E., & . S. (2020). Peranan Keuangan Berkelanjutan Pada Industri Perbankan dalam Mendukung Sustainable Development Goals. *Jurnal Akuntansi Bisnis Dan Ekonomi*, 6(1), 1633-1652. <https://doi.org/10.33197/jabe.vol6.iss1.2020.473>
- Illahi, F. W. (2024). Faktor-Faktor Pembentuk Positioning Sustainability Hotel di Saga Village Hotel. *Jurnal Ekonomi, Sosial, & Humaniora*, 6(2), 298-309.
- ISO. (2017). ISO 20400: Sustainable Procurement. *Paris: Sustainable Procurement Barometer*, 106(1), 1-5. <https://www.atkearney.at/documents/3709812/4309701/Sustainable+Procurement.pdf/4c075655-c851-4d8e-8db9-ab1c4f8a0f78%0Ahttp://dqs-cfs.com/2016/07/sustainable-procurement-need-know-new-iso-20400-standard/>
- Isrososiawan, S., Rahayu, A., Wibowo, L. A., & Dewatmoko, S. (2021). Green Human Resources Management Mendukung Kinerja Lingkungan Industri Perhotelan. *Jurnal Co Management*, 3(2), 457-470. <https://doi.org/10.32670/comanagement.v3i2.425>
- Julythiawati, N. P. M., & Ardiana, P. A. (2023). Pengaruh Pelibatan Pemangku Kepentingan dan Tanggung Jawab Sosial Pada Reputasi Perusahaan. *Public Service and Governance Journal*, 4(2), 239-246. <https://doi.org/10.56444/psgj.v4i2.1016>
- Kanca, I. N. (2024). Analysis of Green Practice at Food and Beverage Department of ML Hotel. *Denpasar: Journal of Commerce, Management, and Tourism Studies*, 3(1), 13-22. <https://doi.org/10.58881/jcmts.v3i1.138>
- Lianto, B., & Astra, I. M. R. (2022). *Esensi Perencanaan dan Manaiemen Industri Berkelaniutan*. Yogyakarta: Graha Ilmu.
- Maharani, I. (2024). Implementasi Keberlanjutan Cleanliness, Health, Safety, Environmental Sustainability (CHSE) Pada Villa Kemarang Banyuwangi. *Jurnal Hospitality Dan Pariwisata*, 10(1), 1-9. <https://doi.org/10.30813/jhp.v10i1.4902>
- Mayrowani, H. (2016). Pengembangan Pertanian Organik di Indonesia. *Bogor: Forum Penelitian Agro Ekonomi*, 30(2), 91. <https://doi.org/10.21082/fae.v30n2.2012.91-108>

- Meeroff, D. E., Scarlatos, P. D., Bloetscher, F., & Sobel, L. (2020). Implementation of Sustainability Practices in the Hospitality Industry. *China: Journal of Service Science and Management*, 13(02), 189–208. <https://doi.org/10.4236/jssm.2020.132013>
- Mensah, J. (2019). Sustainable Development: Meaning, History, Principles, Pillars, and Implications for Human Action: Literature Review. *Spain: Cogent Social Sciences*, 5(1). <https://doi.org/10.1080/23311886.2019.1653531>
- Prakoso, T. (2024). *Strategi Pengendalian Biaya dalam Pengelolaan Bisnis* (T. Prakoso (ed.); 1st ed.). Malang: CV. Literasi Nusantara Abadi.
- Pratama, A. K. (2022). International Journal of Economics and Management Research. *Uganda: The Effect of Operating Cash Flow and Net Profit on Share Return, 2022-2022*, 1(January 2022), 0–11. www.idx.co.id
- Ramadhan, M. A., Rajesh, S., Syaifi, A., Arsalan, F. N., & Fitriono, R. A. (2022). Peranan Pancasila Di Era Globalisasi. *Surakarta: Jurnal Intelektiva*, 4(3), 1–7.
- Soegieharto, D. H. (2025). Tren, Tantangan, dan Peluang Keberlanjutan Global Inovasi Hijau: Sebuah Analisis Bibliometrik. *J-Aksi : Jurnal Akuntansi Dan Sistem Informasi*, 6(1), 8–22. <https://doi.org/10.31949/j-aksi.v6i1.11805>
- WWF Indonesia. (2020). *Panduan Pengadaan Berkelanjutan* (Issue April). Indonesia: WWF. <https://www.ibcsd.or.id/wp-content/uploads/2020/05/Sustainable-Sourcing-Guideline-IND.pdf>
- Zainurossalamia, S., Hijrah, L., & Rahmawati, H. R. (2016). *Menuju Keunggulan Pariwisata*. Medan: PT Media Penerbit Indonesia. <http://repository.mediapenerbitindonesia.com/342/1/12>. T 237 - %28FINISH LAYOUT%29 Menuju Keunggulan Pariwisata %281%29.pdf