DEVELOPING MARKETING STRATEGY BASED ON ENGINEERING MENU AT AGENG RESTAURANT, TEBET DISTRICT, SOUTH JAKARTA

Meri Safarwati PUTRI [1], and Siti Chairiyah BATUBARA[2*]
[1]Communications Science Department, Sahid University, Indonesia
[2]Food Technology Department, Sahid University, Indonesia
*siti.chairiyah.batubara@gmail.com

ABSTRACT

Ageng Restaurant is one of the restaurant in Tebet district of South Jakarta that serves many varian menus. A good menu can be seen from the level of sales and ability to provide benefits or the level of popularity and profitability. Therefore, it is necessary to analyze the engineering menu to obtain the right marketing strategy. The method of this research was a case study. The data was analyzed by descriptive analysis which includes analysis of contribution margin and analysis of popularity index, menu classification and SWOT analysis. The Analysis on 53 menu items for 6 months show that in menu's divided into stars' category (13 menu's), plowhorses category (22 menu's), puzzles category (7 menu's) and dog category (11 menu's). Based on category, Ageng's Restaurant develop Marketing strategy. Menu with star classification is a good featured menu. For this group, Ageng Restaurant needs to maintain the quality of the menu, so that it remains an idol for customers. Menus classified as plowhorses can be improved by increasing the selling price. It can be done by innovating so that it can increase the selling price. But do not increase the selling price too high, because it can affect popularity. Menus with puzzles classification can be improved by doing more promotions and give discounts or making it as a recommended menu for customers. Menu with dogs' classification the management needs to improve the menu again in terms of taste, appearance, portion, price, quality and can innovate the menu using the same basic ingredients. The last step that can be done is to delete the menu in this category and replace it with a new menu.

Keywords: Popularity Index, Profitability, Menu's Classification, Contribution Margin

1. BACKGROUND

Today's tourism industry is an industry that is being promoted by the government in addition to the natural products industry which has an important role in the Indonesian economy. The development paradigm of several countries is now more oriented towards the development of the service and industrial sectors, including the tourism industry. One of the facilities that support tourism activities is a service business that provides food and drinks or commonly referred to as a restaurant. The definition of a restaurant according to Ninemeier and Hayes (2006) is "A food service operation that brings profit whose main basis includes the sale of food and beverages to consumers. individuals and guests in small groups".

One of the factors that become the main strength for the business in this restaurant sector is the menu, even the menu can be also the identity of the restaurant. A good menu can be the main source of income for a restaurant and can be capital for a restaurant to last long enough even for years. Therefore, the ability to determine the menu will determine the success of the culinary business, as stated by Ninemeir (1990), namely "There is a belief in the food service industry that everything starts with the menu". Which means that there is a belief in the food service industry that it all starts with the menu. Even before the kitchen or restaurant was built, a menu list had to be made or thought out in advance.

As an important factor in supporting the success of a restaurant business to sell food and drinks, a menu must be chosen properly, in terms of taste, appearance and attractive prices for consumers and also of course must provide benefits for the restaurant. Apart from being a tool for offering products, in a restaurant business a menu also need to be evaluated. This aims to assist the management in planning the next menu. In addition, with the menu evaluation process, management can find out if there are menus that are less popular, so that management can immediately take action on problems.

A product has a period called the Life Cycle, where a product will experience a period of product development, introduction, growth, maturity which finally cannot develop again and can be forgotten or decline. Based on the graph, then, efforts are needed to maintain the menu so that it does not experience a decline. By monitoring the menu offered, it is hoped that the restaurant business will not be forgotten by customers because it has anticipated the problems of the Life Cycle menu offered. A good menu can be seen from the level of sales and its ability to provide profits or the level of popularity and profitability. As stated by Ninemeir in his book entitled Planning and Control for the Food and Beverage Operation (2009) "There are two factors measure of how to good menu is: its popularity and its profitability". The statement shows that there are 2 (two) benchmarks for a menu that can be said to be good, namely in terms of popularity and in terms of benefits. To see the relationship between the two parameters, it is necessary to make a comparison that can provide conclusions about the position of each type of food in the menu mix offered. So that a category will be obtained about the ability of the food menu item. As stated by Ninemeir (1991:106) that, "with these tools of menu engineering manager can evaluate profitability of menu items and classify them as either stars, plowhorse, puzzles or dogs". Which can be interpreted by menu engineering a manager can evaluate the benefits and classify the menu into groups of stars, plowhorses, puzzles or dogs. This study aims to obtain Marketing Strategy at Ageng Restaurant based on Menu Engineering.

2. METHODS

The research method used in this research is descriptive method that it is not intended to test certain hypotheses, but only describes "what is about something (Sugiyono, 2009). Interviews were conducted with the Manager of Rumah Makan Ageng to obtain information in the form of the history of the establishment of Rumah Makan Ageng, organizational structure, number of employees, seating capacity, facilities, as well as variable ways, symptoms and how Rumah Makan Ageng evaluates the menu. the documentation data collected was data in the form of photographs of activities at RM Ageng. There are several steps in determining the analysis into the engineering menu-based marketing development strategy at Rumah Makan Ageng as follows:

1. Determination of Menu Popularity Index

   Menu evaluation can be done by analyzing the level of popularity and the level of profit obtained by the company from each product sold. The popularity index can be calculated by dividing the number of servings sold from one type of menu by the total servings sold from all menus.

$$Popularity\ Index = \frac{100\%}{Number\ of\ menu\ item} \times 70\%$$

2. Determination of The Mix Percentage Menu

   Menu mix percentage is the percentage of total sales from each menu, which is obtained by dividing the number of servings sold from each menu by the total of all menus sold and then multiplied by 100.

$$Menu\ Mix\ \% = \frac{Number\ of\ item\ Sold}{Total\ Number\ item\ sold} \times 100\%$$

3. Etermination of Contribution Margin

   Contribution margin is the data used to determine the level of profitability of a menu. Which can be interpreted CM is calculated by subtracting the cost of food from the total income.

$$Contribution\ margin = selling\ price - food\ cost\ per\ portion$$

4. Etermination of Average Contribution Margin

   The average contribution margin is obtained by dividing the total contribution margin by the total menu sold. Thus, it can be formulated as follows: The result of the Item Contribution Margin will be compared with the Average Contribution Margin to see how high or low the contribution level of a menu item is.

$$Average\ contribution\ margin = \frac{Total\ contribution\ margin}{Total\ number\ of\ item\ sold}$$

5. Determination of Menu Classification

   The menu can be evaluated by analyzing the popularity and ability of each type of food and drink on a menu in contributing to profits. Each menu is classified into four categories, namely Stars, Plowhorses, Puzzles, and Dogs.

3. RESULTS AND DISCUSSION

Menu Popularity Index

The popularity of a menu can be known based on its popularity index. This can be analyzed based on the number of sales from the menu offered. Sales history is a format for recapitulating sales over a period. The Sales History of Food Products at Ageng Restaurant for the September 2019 – February 2020 period can be seen in Table 1.

Tabel 1. Sales History of Food Products at Ageng Restaurant for the September 2019 Period – February 2020

No	Food Type	Sales Amount, Year 2019				Sales Amount, Year 2020		
		Sept	Oct	Nop	Des	Jan	Feb	Total
1.	Main Course							
	White rice	1250	1248	1249	1239	1245	1249	7480
	White rice1/2 portion	500	425	438	413	450	467	2693
	Fried Chicken	125	123	125	124	123	125	745
	Grilled Chicken	124	125	124	125	123	124	745
	Penyet Chicken	123	125	123	125	124	123	743
	Javanese Noodles / Nyemek Noodles	100	95	93	89	90	94	561
	Sub-Total							12967
2.	Yellow Soto and Gurame Soup							
	Chicken Soto	350	363	361	365	370	373	2182
	Meat Soto	475	489	488	485	500	497	2934
	Soup and Sour Gurame Spicy	147	145	148	146	149	147	882
	Sub Total							5998
3.	Fried noodles							
	Special fried noodle	375	369	373	368	372	369	2226
	Chicken Fried Noodles	245	249	247	244	250	247	1482
	Egg Fried Noodles	371	369	373	368	371	358	2210
	Sub Total							5918
4.	Fried rice							
	Special fried rice	250	245	250	247	242	245	1479
	Chicken fried rice	73	73	72	75	70	72	435
	Fried rice with egg	372	369	373	368	369	373	2224
	Thai Fried Rice	49	42	46	43	47	44	271

No	Food Type	Sales Amount, Year 2019				Sales Amount, Year 2020		
		Sept	Oct	Nop	Des	Jan	Feb	Total
	Ageng Fried Rice	75	72	74	71	70	73	435
	Sub Total							4844
5.	Complementary Menu							
	Lalap + Sambel	49	48	43	41	42	38	261
	Sayur Asem	100	95	85	90	98	101	569
	Urap	72	75	73	73	74	71	438
	Egg Tofu	369	373	368	371	369	375	2225
	Tempe penyet	250	247	242	245	249	247	1480
	Tahu/Tempe Goreng	245	249	247	244	242	245	1472
	Sub Total							6445
6.	Oriental Food							
	Capcay	95	85	90	98	101	89	558
	Capcay Rice	75	72	75	73	74	71	440
	Sub Total							998
7.	Fried vermicelli							
	Special Fried Vermicelli	125	123	125	123	125	124	745
	Chicken Fried Vermicelli	70	72	75	73	74	71	435
	Egg Fried Vermicelli	247	250	245	249	247	244	1482
	Sub Total							2662
8.	Fried Kwetiau							
	Special Fried Kwetiau	123	118	124	122	123	121	731
	Chicken Fried Kwetiau	49	55	50	48	51	45	298
	Egg Fried Kwetiau	247	242	245	249	247	244	1474
	Sub Total							2503
9.	Drink							
	Fresh Tea	124	123	125	123	125	124	744
	Sweet Tea	371	369	373	368	370	369	2220
	Fresh Ice Tea	488	473	475	478	490	491	2895
	Sweet Ice Tea	492	455	473	475	478	490	2863
	Orenge Juice	366	370	372	369	373	368	2218
	Lime Ice	75	72	74	71	70	73	435
	Dark Coffee	250	242	245	250	247	244	1478
	Mix Coffee	124	117	124	122	123	121	731
	Milk Kpoi	72	74	71	70	73	75	435
	Aqua 600 ml	247	244	242	245	250	247	1475
	Sub Total							15494
10.	Saving package							
	Package 1 (Rice, Fr. Chicken, Aqua Cup)	123	120	117	124	121	124	729
	Package 2 Rice, Fr.Chicken,S.Asem, Aqua Cup)	124	121	124	118	121	123	731
	Package 3 (Rice, Fr. Chicken,Urap, Aqua Cup)	125	121	120	122	119	124	731
	Package 4 (Rice, Tofu, Tempe, S. Asem, Aqua Cup)	121	125	121	123	119	120	729
	Package 5 (Rice, Tofu, Tempe,Urap, Aqua Cup)	125	121	120	118	121	123	728
	Package 6 (Rice, Grilled Chick,S. Asem, Aqua Cup)	123	117	124	122	123	121	730
	Package 7 (Rice, Grilled Chick, Urap, Aqua Cup)	125	123	119	120	124	125	736
	Sub Total							5114
11.	Serbu Pack							
	Serbu 1 (Fried Rice, Aqua Cup)	123	121	120	118	121	123	726
	Serbu 2 (Fried Noodles, Aqua Cup)	244	242	245	250	247	246	1474
	Serbu 3 (Fried Kwetiau, Aqua Cup)	123	123	117	124	122	123	732
	Serbu 4 (Fried Vermicelli, Aqua Cup)	125	121	124	118	121	123	732
	Sub Total							3664
	Total Sales Amount							66607

The popularity level can be found by dividing 100% by the total calculation menu in each category, then the result of the calculation is multiplied by 70%, which will get the category popularity index. This popularity index is the limit to determine whether the menu in that category is popular or less popular. If the calculation result of menu mix % of a menu in that category exceeds its popularity index, the menu can be classified as popular, but if it is lower then the menu is categorized as less popular. Based on the data obtained, it is known that the Menu Popularity Index at Rumah Makan Ageng for the September 2019 – February 2020 period can be seen in Table 2.

Menu Popularity Index
After Popularity Index was found, then its need to determined the Mix menu category of each menu. Menu Category can devided into high and low category.

Tabel 2. Menu Popularity Index at Ageng Restaurant Period September 2019 – February 2020

No	Menu Category	Number of Items	Popularity Index
1	Main course	6	12%
2.	Yellow Soto and Gurame Soup	3	23%
3.	Fried Noodles	3	23%
4.	Fried Rice	6	12%
5.	Complementary Menu	6	12%
6.	Oriental Food	2	35%
7.	Fried vermicelli	3	23%
8.	Fried Kwetiau	3	23%
9.	Drink	10	7%
10.	Saving Packet	7	10%
11	Serbu Packet	4	18%
	Total Menu	53	

Contribution Margin at Ageng Restaurant

Contribution margin is the data used to determine the level of profitability of a menu. There are two determining factors in the contribution margin, namely food cost and selling price. After calculating the contribution margin of each menu, the next step is to calculate the average contribution margin of each menu category. If the contribution margin of an item is lower than the average contribution margin, it can be recorded or marked as low, otherwise if the contribution margin of an item is higher than the average contribution margin, it can be marked as high (high).

Menu Classification at Ageng Restaurant

The menu can be evaluated by analyzing the popularity and ability of each type of food and drink on a menu in contributing to profits. After a menu has been known the level of popularity and profitability, then a menu can be entered into a worksheet called a menu engineering worksheet. The example of calculation to classify menu at Ageng Restaurant can be seen in Table 3. The complete data of menu classification shown at Table 4.

Tabel 3. The Example of calculation to Classification Menu at Ageng Restaurant

No	A Menu Item Name	B Number Sold	C Menu Mix %	D Food Cost	E Sell Price	F Item CM	G Menu Cost	H Menu Revenue	I Total Profit	J CM Category	K M.M Category	L Menu Item Class
	Rice					(E-D)	(D*B)	(E*B)	(H-G)			
1	White Rice	7480	58%	2000	5000	3000	14960000	37400000	22440000	Low	High	**Plowhorse**
2	White Rice 1/2 portion	2693	21%	1500	3000	1500	4039500	8079000	4039500	Low	High	**Plowhorse**
3	Fried Chicken	745	6%	11000	17000	6000	8195000	12665000	4470000	High	Low	**Puzzle**
4	Grilled Chicken	745	6%	12000	18000	6000	8940000	13410000	4470000	High	Low	**Puzzle**
5	Penyet Chicken	743	6%	12000	18000	6000	8916000	13374000	4458000	High	Low	**Puzzle**
6	Javanese noodles/ Nyemek noodles	561	4%	12000	21000	9000	6732000	11781000	5049000	High	Low	**Puzzle**
	Totals	12967					51782500	96709000	44926500			
	Totals Menu item	6										
	Percentage Menu Mix	12%										
	Menu Food Cost						54%					
	Average CM								5250			

Tabel 4. Classification Menu

No	A Menu Item Name	B Number Sold	C Menu Mix %	D Food Cost	E Sell Price	F Item CM	G Menu Cost	H Menu Revenue	I Total Profit	J CM Category	K M.M Category	L Menu Item Class
						(E-D)	(D*B)	(E*B)	(H-G)			
1	White Rice	7480	58%	2000	5000	3000	14960000	37400000	22440000	Low	High	**Plowhorse**
2	White Rice 1/2 portion	2693	21%	1500	3000	1500	4039500	8079000	4039500	Low	High	**Plowhorse**
3	Fried Chicken	745	6%	11000	17000	6000	8195000	12665000	4470000	High	Low	**Puzzle**
4	Grilled Chicken	745	6%	12000	18000	6000	8940000	13410000	4470000	High	Low	**Puzzle**
5	Penyet Chicken	743	6%	12000	18000	6000	8916000	13374000	4458000	High	Low	**Puzzle**
6	Javanese noodles/ Nyemek noodles	561	4%	12000	21000	9000	6732000	11781000	5049000	High	Low	**Puzzle**

No	A Menu Item Name	B Number Sold	C Menu Mix %	D Food Cost	E Sell Price	F Item CM (E-D)	G Menu Cost (D*B)	H Menu Revenue (E*B)	I Total Profit (H-G)	J CM Category	K M.M Category	L Menu Item Class
7	Chicken Soto	2182	36%	8000	16000	8000	17456000	34912000	17456000	High	High	Star
8	Meat Soto	2934	49%	12000	19000	7000	35208000	55746000	20538000	Low	High	Plowhorse
9	Spicy and Sour Gurame Soup	882	15%	10000	17000	7000	8820000	14994000	6174000	Low	Low	Dog
10	Special Fried Noodles	2226	38%	17000	30000	13000	37842000	66780000	28938000	High	High	Star
11	Chicken Fried Noodles	1482	25%	12000	21000	9000	17784000	31122000	13338000	Low	High	Plowhorse
12	Thai Fried Rice	271	6%	12000	21000	9000	3252000	5691000	2439000	Low	Low	Dog
13	Egg Fried Noodles	2210	37%	11000	20000	9000	24310000	44200000	19890000	Low	High	Plowhorse
14	Special Fried Rice	1479	31%	16000	30000	14000	23664000	44370000	20706000	High	High	Star
15	Chicken Fried Rice	435	9%	10000	22000	12000	4350000	9570000	5220000	High	Low	Puzzle
16	Egg Fried Rice	2224	46%	9000	20000	11000	20016000	44480000	24464000	Low	High	Plowhorse
17	Thai Fried Rice	271	6%	12000	21000	9000	3252000	5691000	2439000	Low	Low	Dog
18	Ageng Fried Rice	435	9%	13000	23000	10000	5655000	10005000	4350000	Low	Low	Dog
19	Lalap + Sambel	261	4%	4000	7000	3000	1044000	1827000	783000	Low	Low	Dog
20	Sayur Asem	569	9%	3000	7000	4000	1707000	3983000	2276000	Low	Low	Dog
21	Urap	438	7%	3000	7000	4000	1314000	3066000	1752000	Low	Low	Dog
22	Tofu egg	2225	35%	6500	15000	8500	14462500	33375000	18912500	High	High	Star
23	Tempe penyet	1480	23%	5000	10000	5000	7400000	14800000	7400000	High	High	Star
24	Tofu/Tempe	1472	23%	1500	3000	1500	2208000	4416000	2208000	Low	High	Plowhorse
25	Capcay	558	56%	15000	25000	10000	8370000	13950000	5580000	Low	High	Plowhorse
26	Capcay Rice	440	44%	11000	22000	11000	4840000	9680000	4840000	High	High	Star
27	Special Fried vermicelli	745	28%	16000	30000	14000	11920000	22350000	10430000	High	High	Star
28	Chicken Fried vermicelli	435	16%	11000	22000	11000	4785000	9570000	4785000	Low	Low	Dog
29	Egg Fried vermicelli	1482	56%	10000	20000	10000	14820000	29640000	14820000	Low	High	Plowhorse
30	Special Fried Kwetiau	731	29%	16000	30000	14000	11696000	21930000	10234000	High	High	Star
31	Chicken Fried Kwetiau	298	12%	11000	22000	11000	3278000	6556000	3278000	Low	Low	Dog
32	Egg Fried Kwetiau	1474	59%	10000	22000	12000	14740000	32428000	17688000	Low	High	Plowhorse
33	Fresh Tea	744	5%	1000	2000	1000	744000	1488000	744000	Low	Low	Dog
34	Sweet Tea	2220	16%	2000	4000	2000	4440000	8880000	4440000	Low	High	Plowhorse
35	Fresh Ice Tea	2895	21%	1500	3000	1500	4342500	8685000	4342500	Low	High	Plowhorse
36	Sweet Ice Tea	2863	20%	2500	5000	2500	7157500	14315000	7157500	Low	High	Plowhorse
37	Orange Juice	2218	16%	6000	10000	4000	13308000	22180000	8872000	High	High	Star
38	Lime Ice	435	3%	6000	10000	4000	2610000	4350000	1740000	High	Low	Puzzle
39	Dark Coffee	1478	11%	2500	5000	2500	3695000	7390000	3695000	Low	High	Plowhorse
40	Mix Coffee	731	5%	3000	5000	2000	2193000	3655000	1462000	Low	Low	Dog
41	Milk Coffee	435	3%	3000	6000	3000	1305000	2610000	1305000	High	Low	Puzzle
42	Aqua 600 ml	1475	11%	2500	5000	2500	3687500	7375000	3687500	Low	High	Plowhorse
43	Package 1	729	14%	13000	22000	9000	9477000	16038000	6561000	Low	High	Plowhorse
44	Package 2	731	14%	15000	27000	12000	10965000	19737000	8772000	High	High	Star
45	Package 3	731	14%	15000	27000	12000	10965000	19737000	8772000	High	High	Star

46	Package 4	729	14%	9000	17000	8000	6561000	12393000	5832000	Low	High	Plowhorse
47	Package 5	728	14%	9000	17000	8000	6552000	12376000	5824000	Low	High	Plowhorse
48	Package 6	730	14%	16000	28000	12000	11680000	20440000	8760000	High	High	Star
49	Package 7	736	14%	16000	28000	12000	11776000	20608000	8832000	High	High	Star
50	Serbu 1	726	20%	10000	18000	8000	7260000	13068000	5808000	Low	High	Plowhorse
51	Serbu 2	1474	40%	10000	18000	8000	14740000	26532000	11792000	Low	High	Plowhorse
52	Serbu 3	732	20%	10000	18000	8000	7320000	13176000	5856000	Low	High	Plowhorse
53	Serbu 4	732	20%	10000	18000	8000	7320000	13176000	5856000	Low	High	Plowhorse

CONCLUSIONS

Based on the results of this study concluded the following conclusions:

1. A total of 32 menu items or 60.38% are included into the category that has a high popularity index. As many as 21 items (39.62%) fall into the category that has a low popularity index.

2. A total of 20 menus (38%) are included into the category with high contribution margin. The other 33 menus (62%) fall into the category with low contribution margin.

3. Classification of 53 Menu shows:

   a. as many as 32 menus (24,5%) included into the star category, namely: Chicken soto , Special Fried Noodle, Special Fried vermicelli, Egg tofu, Capcay rice, Special Fried Kwetiau, orange juice, saving packages 2, 3, 6 and 7,

   b. as many as 22 menus (41,5%) included into the plowhorses category, namely rice , meat soto, MG chicken, Egg Fried Noodle, Egg Fried Rice, Tofu/tempe, Capcay, Egg Fried vermicelli, Eggs Fried Kwetiau, Ice tea, Sweet tea,Sweet tea ice, Black coffee, Aqua 600 ml, packages 1, 4, and 5, Serbu 1, 2, 3 and 4.

   c. as many as 7 menus (13,2%) are included into the puzzles category, namely: fried chicken, grilled chicken, chicken penyet, javanese noodles, chicken fried rice, lime ice, coffee milk.

   d. as many as 11 menus (20,8%) include into the dogs category, namely spicy sour gurame soup, Thai fried rice, Ageng fried rice, urap, chicken fried vermicelli, chicken kwetiau, unsalted tea and mixed coffee.

4. Based on Engineering Menu, Ageng Restaurant can be developing the following marketing strategy:

   a. Menus with star classification (high popularity and high profitability) is a good featured menu. For this group, Ageng's Restaurant needs to maintain the quality of the menu, so that it remains an idol for customers.

   b. Menus with plowhorses classification (high popularity but low profitability) can be improved by increasing the selling price. It can be done by innovating so that it can increase the selling price. But do not increase the selling price too high, because it can affect popularity.

   c. Menus with puzzles classification (low popularity but high profitability) can be improved by doing more promotions for this menu group and discounts or making it as a recommended menu for customers.

   d. Menu with dogs classification (low popularity and profitability) the management needs to improve the menu again in terms of taste, appearance, portion, price and quality and can innovate the menu using the same basic ingredients. The last step that can be done is to delete the menu in this category and replace it with a new menu.

This study suggest that the Ageng's restaurant management should evaluate the menu regularlyby using menu engineering, which is every 6 months, so that it can improve its sales performance. Thus, it can be seen to what extent the menu is still desired by customer.

REFERENCES

Coltman, Michael M dan Martin G. Jagels. 2001. Hospitality Management Accounting, seventh edition . New York.

Dittmer, Paul R. 2003. Principles of Food, Beverage, and Labor Cost Control 7th ed. New York : John Wiley & Sons.

Dittmer, Paul R, J. Desmond Keefe. 2009. Principle of Food, Beverage, and Labor Cost Control. Hoboken New Jersey: Jhon Wiley & Sons.

Jagles, Martin G. Ralston, Catherine E. 2007. Hospitality Management Accounting. New Jersey : John Wiley & Sons.

Miller, Jack E, David R. Hayes dan Lea R. Dopson. 2002. Food and BeverageCost Control. New York, John Wiley & Sons.

Nawawi, Hadari. 2005. Social Field Research Method. Gadjah Mada University Press.

Ninemeir, Jack D. 1990. Management of Food and Beverage Operation. Michigan. The Educational Intitute of AHMA.

Ninemeier, Jack D. 2009. Planning and Control for Food and Beverage Operation. Michigan : The Educational Institute of AHMA.

Scanlon, Nancy L. 1992. Catering Menu Management. New York. Van Nostand Reinhold.

Scanlon, Nancy Loman. 2000. Catering Management. USA : John Wiley & Sons

Schmidgall, Raymond S. 1997. Managerial Accounting. Michigan. The Educational Institute of American Hotel and Motel Association (AHMA).

Siagian, Sondang P. 1992. Managerial Functions. Jakarta: Bina Aksara.

Spears, Gregoire Marry B. 2004. Food Service Organizations 5th ed. New Jersey: Pearson Education.

Sugiyono. 2013. Administration Research Method. Jakarta: Alfabeta.

Sulaiman, Samsudin. 2013. Research Methodology. Bandung : Enhai Press.