

# THE APPLICATION OF MENU ENGINEERING TECHNIQUE IN DETERMINING MARKETING STRATEGY AT THE DEN OF KALAH RESTAURANT JAKARTA

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## Abstract

This research was conducted to determine the classification of menu at The Den of Kalaha restaurant in Jakarta and evaluate the marketing strategies to increase the restaurant's profit using the menu engineering technique. The research approach is qualitative using descriptive analysis with menu engineering analysis methods. The object of this study is all food menus at The Den of Kalaha restaurant which were sold in between July and December 2019. The results of the research were obtained from food menu in all categories. Out of the 74 menu items, 14 falls into the *star* group (18.92%), 22 in the *plowhorse* group (29.73%), 22 in the *puzzle* group (29.73%), and 16 in the *dog* group (21.62%). Suggestions for management is to periodically implement the menu engineering technique, where the benefits are that management to be responsive and able to make the right decisions if profits having a decline.

**Keywords:** *menu engineering, popularity index, food menu, contribution margin*

## Abstrak

Tujuan penelitian ini adalah untuk menentukan klasifikasi menu di restoran The Den of Kalaha di Jakarta dan mengevaluasi strategi pemasaran untuk meningkatkan laba restoran menggunakan teknik *menu engineering*. Metode penelitian adalah kualitatif dengan menggunakan analisis deskriptif dengan analisis rekayasa menu. Objek penelitian ini adalah semua menu makanan di restoran The Den of Kalaha yang terjual antara bulan Juli dan Desember 2019. Hasil penelitian diperoleh dari menu makanan di semua kategori. Dari 74 item menu, 14 masuk ke dalam kelompok *star* (18,92%), 22 dalam kelompok *plowhorse* (29,73%), 22 dalam kelompok *puzzle* (29,73%), dan 16 dalam kelompok *dog* (21,62%). Saran bagi manajemen adalah menerapkan teknik *menu engineering* secara berkala yang manfaatnya menjadikan manajemen lebih responsif dan mampu membuat keputusan yang tepat jika laba mengalami penurunan.

**Kata Kunci:** *menu engineering, index popularitas, menu makanan, margin kontribusi*

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## **INTRODUCTION**

Today's tourism industry is being promoted by the government besides the natural products which has an important role in the Indonesian economy. The development paradigms of several countries are now more oriented towards the development of the service sector and industry, including tourism. Likewise, in Indonesia, tourism sector activities have been encouraged and responded positively by the government in the hope that this sector will help increase foreign exchange reserves and pragmatically will also be able to increase people's income.

One of the facilities that support tourism activities is the service business that provides food and drinks or commonly referred to as restaurants. The definition of restaurant according to Ninemeier and Hayes (2011) is a food service operation that brings profit where the main base includes selling food and drinks to individuals and guests in small groups. The factor that is the main strength for businesses in the restaurant sector is the menu, even the menu can also be the identity of the restaurant. A good menu can be a major source of income for restaurants and can be a capital for a restaurant to last long enough even for years. Therefore, the ability to provide the menu will determine the success of the culinary business. According to Ninemeier (2006), there is a belief in the food service industry that everything starts with the menu. Along with the development of the culinary world today, restaurants are also experiencing quite rapid development, especially in the variety of food and beverage menus.

According to Spears and Gregoire (2012), a menu is a list of food items available for selection by a customer, serves as the primary control of the food service operation and is the core common to all functions of the system. The menu has an important role in restaurant operations because it is a benchmark in starting a restaurant business. Restaurant themes, decor, layout and employee placement all depend on the menu offered. Therefore, the menu is very influential in the success of a restaurant business, especially when viewed from the function side of it, which is a marketing tool of food and beverages for selling and promotion (Suyono, 2004).

As an important factor in supporting the success of a restaurant business to sell food and drinks, a menu must be chosen well, in terms of taste, appearance and price that is attractive to consumers and provide benefits for restaurants. Aside from being a tool offering a product, in a restaurant business a menu also needs to be evaluated. This aims to help the management in planning

the next menu. In addition, with the menu evaluation process, management can find out if there are less popular menus, so that management can immediately take action on the problem.

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 Ninemeier and Hayes (2011), there are two factors measuring how good the menu is: its popularity and its profitability. The statement shows that those are the two benchmarks of a menu that can be said to be good in terms of popularity and in terms of profits.

The relationship between the two parameters need to be made a comparison that can provide conclusions about the position of each type of food in the offered menu mix so it will get a category about the ability of these food menu items. As expressed by Ninemeier (2006), with these tools from the menu engineering, a manager can evaluate the profitability of the menu items and classify them as either a star, plowhorse, puzzle or dog, so with this classification it will facilitate the marketing strategy related to food menus that will be sold in the restaurant.

Although, at first glance, the menu engineering looks very complex, but it apparently has been widely used in improving managerial effectiveness in manufacturing price, content, design and marketing strategy. As with other economic activities, pressure due to inflation is one of the most troubling obstacles restaurant entrepreneurs, especially the presentation.

To further clarify the point stated previously, the current research shows concerns related to the menu offered by The Den of Kalaha Restaurant Jakarta. The data in Table 1 displays the food sales from July to December in 2018 and 2019.

Table 1. Food Menu Sales Proceeds

| Category    | Jul  |      | Aug  |      | Sep  |      | Oct  |      | Nov  |      | Dec  |      | Total |      | Variance |
|-------------|------|------|------|------|------|------|------|------|------|------|------|------|-------|------|----------|
|             | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 | 2019 | 2018  | 2019 |          |
| Appetizer   | 1009 | 862  | 990  | 846  | 1064 | 950  | 1012 | 946  | 1110 | 941  | 1043 | 940  | 6228  | 5485 | -7.4336  |
| Salad       | 165  | 135  | 220  | 176  | 199  | 170  | 196  | 177  | 189  | 160  | 187  | 187  | 1156  | 1005 | -1.5087  |
| Main course | 2022 | 1631 | 2053 | 1604 | 1805 | 1612 | 1912 | 1677 | 1827 | 1617 | 1875 | 1786 | 11495 | 9927 | -15.6829 |
| Soup        | 577  | 465  | 537  | 459  | 461  | 412  | 527  | 443  | 535  | 453  | 574  | 517  | 3211  | 2749 | -4.6165  |
| Pasta       | 631  | 509  | 624  | 533  | 638  | 555  | 620  | 579  | 634  | 556  | 640  | 542  | 3786  | 3274 | -5.1195  |
| Asian       | 419  | 338  | 364  | 311  | 373  | 333  | 397  | 371  | 444  | 376  | 470  | 398  | 2466  | 2127 | -3.3924  |
| Kids Menu   | 268  | 216  | 233  | 199  | 254  | 235  | 236  | 221  | 296  | 251  | 284  | 241  | 1572  | 1363 | -2.085   |

Based on the data from each menu category offered for 6 months, the 2019 period has a declining trend compared to 2018 with a difference rate of 2% to 7% per year. From the sales data, the problem lies in the decreasing amount of sales. By this evaluation alone, the management needs to find creative solutions to survive the restaurant industry.

Based on the objectives of this research, the research problems are: (1) What is the classification of food menu of The Den of Kalaha using the technique of menu engineering? (2) What are the suggestions for the marketing strategy at The Den of Kalaha after the menu engineering analysis?

## **LITERATURE REVIEW**

### **Menu**

The menu is a list of food and drinks accompanied by prices and a brief explanation of the processing that is served to guests who come to the restaurant. According to Ninemeier (2006), the menu is the basis for controlling processes in food and beverage operations. As a basis, menu planning controls the core of the beginning of an activity process. A menu can affect the sales of food items, an attractive and appropriate menu arrangement can increase sales.

Kotschevar and Withrow (2008) mentioned that the menu is the central management document around which the whole food service operation revolves. A menu consisting of food and drinks is a product offered by a restaurant with the primary purpose of being sold. Thus, the menu is the basis for the establishment of a restaurant or other food service business which can affect the success or failure of operations.

### **Menu Engineering**

One of the purposes of menu engineering is to measure the ability of the menu to meet the desires of guests, as well as to determine the contribution of profits obtained by the hotel from the sale of food and beverages that can help increase sales targets. Based on Drydale and Aldrich's (2002) study, menu engineering is an approach to evaluating menu prices, design, and decision making for the present and future. According to Ninemeier (2006), menu engineering analysis is an approach used

to evaluate a menu item to determine whether items that have high profits have been sold namely four box analysis. Analysis in the form of four boxes illustrates the category of a menu that has been analyzed from the group rank found in the Mix Menu.

Menu engineering periodically is able to provide the decision to formulate a strategy based on the results of menu sales that have occurred within a certain period of time. Hence, to know the solutions and follow-up that must be done to increase the volume of sales for the next menu.

According to Kasavana and Donald (1982), there are several questions to answer before starting menu engineering: (1) What is the most favorable price for a menu; (2) What are the potential costs for the menu being sold; (3) At the level of prices and mixed models that a restaurant can increase its profits; (4) Which of the current menu materials needs to be rearranged, replaced or repositioned; and (5) How this change can be evaluated.

### **Popularity Index**

Menu evaluation can be done by analyzing the level of popularity and the level of profits obtained by the company from each product sold. Item sales are recorded over an establishment period of time and evaluated on the basis of two major factors: popularity and contribution to sales, to find out how far a menu is popular, which can be done by recording and analyzing the number of sales from the menu offered (Scanlon, 2000).

Sales history is a format for recapitulating sales during a period. A sales history is the systematic recording of all sales achieved during a predetermined time period (Miller et al., 2002). The above understanding can be interpreted that the sales history is a systematic record of all sales results obtained within a certain period.

After knowing the number of sales from the sales history, we will calculate the expected popularity index from each menu. Popularity index can be calculated by dividing the number of servings sold from one menu type by the total servings sold from all menus (Dittmer, 2003).

### **Menu Mix**

Next is to determine the menu mix percentage of each menu. The definition of a mix percentage menu according to Coltman and Jagels (2001) is a menu of mixed percentage is converts the number

sold of each menu item into a percentage of all items sold. The quantity sold of each item is divided by the total of all items sold then multiplied by 100. From this statement, it can be seen that the menu mix percentage is a percentage of the total sales of each menu, which is obtained by dividing the number of portions sold from each menu by the total of all menus sold then multiplied by 100.

According to Coltman and Jagel (2001), the categories of the Menu Mix % are to record either an H (for High) or L (for Low). These definitions are made by comparing each menu item's Menu Mix Percentage with the average popularity of all menu items. If the figure Mix % menu is higher than the average, an H is recorded; and if it is less than average, an L is recorded.

### **Contribution Margins**

Contribution margins are data used to determine the profitability of a menu. In the contribution margin, there are two determining factors, such as food cost and selling price. According to Ninemeier (2006), contribution margins are calculated by subtracting food costs from revenue which can be interpreted as CM which is calculated by subtracting food costs from total income. This is also supported by Suyono's (2004) study that the profitability of food is calculated using the parameters of gross profit (contribution margin) obtained by reducing the cost of ingredients per food (portion cost per portion) of the selling price. According to Dittmer and Keefe (2009), if contribution margin for a given menu item is lower than the average contribution margin, the entry for that item is L for low. If the contribution margin is higher than average, the entry is H for high.

### **Menu Classification**

The menu can be evaluated by analyzing the popularity and ability of each type of food and drink on a menu to contribute to the benefits (Ninemeier, 2006). The menu items can be evaluated in terms of both their popularity and profitability. After a menu has known the level of popularity and profitability, a menu can be entered into a worksheet called a menu engineering worksheet. Each menu is classified into four categories: Star, Plowhorse, Puzzle, and Dog (Jagles & Ralston, 2007). These categories are classified based on popularity level and contribution margin level of a menu.

Menus that have a contribution margin that is higher than the average contribution margin and a level of popularity that is higher than the average popularity are classified into the Star category.

The Plowhorse category is a menu that has a contribution margin lower than the average contribution margin and a level of popularity that is higher than the average popularity. While the Puzzle category is a menu that has a contribution margin that is higher than the average contribution margin and a level of popularity that is lower than the average popularity. The last category is the Dog category, which is included in that category is a menu that has a level of contribution margin that is lower than the average contribution margin and a level of popularity that is lower than the average popularity. Below is an image of the menu engineering classification matrix showing the relationship between index popularity and contribution margin based on the explanation above.

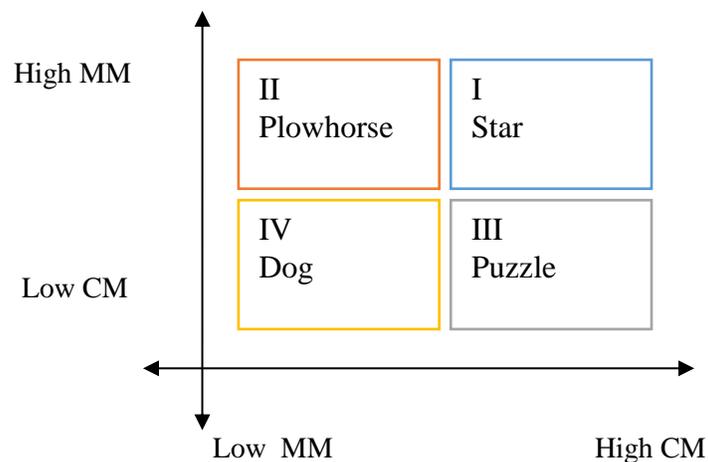


Figure 1. Menu Engineering Classification

Tom and Annaraud (2017) expanded the model into 9 quadrants while applying the fuzzy set theory to develop a multi-criteria decision-making model (MCDM). With the use of the fuzzy set theory, this model was able to accept both qualitative and quantitative data to evaluate menu items' position on the quadrants. While these methods do not report menu item of performance-based pure factual and numerical data, it is very practical because it considers a decision maker's intuition in evaluating menu item performance. The use of matrixes possesses high flexibility whereby these approaches are not dependent on the availability of accurate data.

Thinking frameworks are conceptual models of how theories relate to factors that have been identified as important problems. Hence, the framework of thought is described in Figure 2.

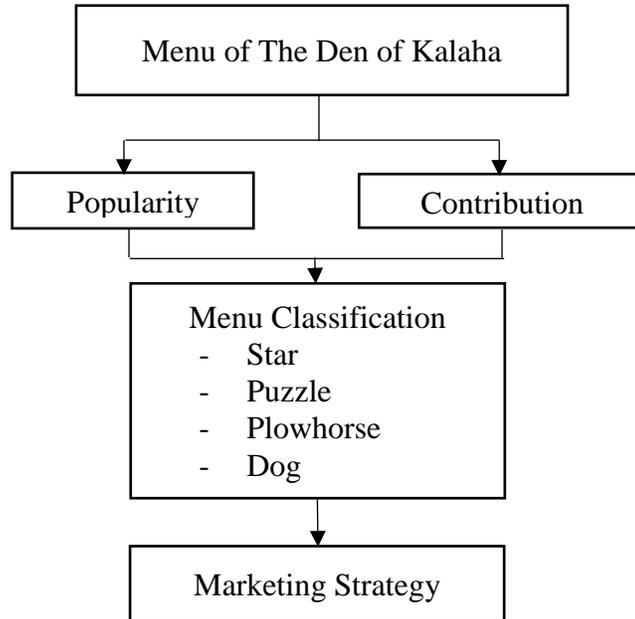


Figure 2. Framework Model

## RESEARCH METHODOLOGY

### Type of research

The type of current research is descriptive qualitative. According to Sugiyono (2013), qualitative research is a research method used to examine the condition of natural objects, where the researcher is the key instrument, data collection techniques are carried out by triangulation. Meanwhile, according to Kusmayadi and Sugiarto (2005), descriptive method is research that seeks to describe the phenomena studied systematically, factually and accurately. In other words the use of descriptive research methods, namely the depiction of the actual problems by searching, recording and analyzing based on the data obtained.

### Data Collection Techniques

Collecting data is an important step in research given the importance of the meaning of the data in the study, so in this study the data collection methods used are as follows:

a. Documentation

According to Sugiyono (2013), documents are records of events that have already passed, and they can be in the form of writings, drawings or monumental works of a person.

b. Literature Study

Literature study is a data collection technique that is carried out by searching, gathering, reading and studying and understanding reference literature sourced from books, journals, papers and other sources relevant to the problem being studied in order to get clarity of concepts and theoretical basis related to the discussion.

c. Interview

An interview is a meeting of two people to exchange information and ideas through questions and answers so that it can be constructed of meaning in a particular topic (Sugiyono, 2013). The purpose of an interview is to find problems openly, where the parties invited to the interview are asked for opinions.

### **Data Analysis Methods**

There are several steps in determining the analysis of marketing strategies by applying menu engineering technique in The Den of Kalaha:

1. Menu Items Analysis

This analysis is carried out to evaluate the entire menu by analyzing all items in the food menu. The data required is the sale of each menu, contribution margin, food cost, selling price and menu listing.

2. Menu Mix Analysis

The menu mix analysis functions to classify the menus based on popularity and contribution margin to the company by calculating the % Menu Mix Share and Average Contribution Margin. Menu evaluation can be obtained by analyzing the level of popularity and the level of profits obtained by the company from each product sold. After knowing the number of sales from the sales history, we will calculate the expected popularity index from each menu. Popularity index can be calculated by dividing the number of servings sold from one menu type by the total servings sold from all menus.

### 3. Menu Engineering Summary

The Menu Engineering Summary is the result of a total summary, average, low price and highest price of income, food cost, CM, and also the food cost percentage of the entire menu to be analyzed.

### 4. Four Box Analysis

After the data has been analyzed, the next step is to group the data into four box analysis. Each menu that has been analyzed is categorized according to their class. Its function is to make it easier to read the categories from each menu analyzed.

### 5. Graphic Menu Engineering

Making graphics in menu engineering menu serves to facilitate viewing the menus that have been analyzed in graphical form, see the menu in a clearer position and easily see trends from each menu that has been positioned in the graph.

## **RESULTS AND DISCUSSION**

### **Calculation of Menu Popularity Index**

To get menu evaluation is by analyzing the level of popularity and the level of profits obtained by the company from each product sold. To find out how far a menu is popular, it can be obtained by recording and analyzing the number of sales from the menu offered. Sales history is a format for recapitulating sales during a period. Appendix 1 shows the number of food sales in the period of July-December 2019.

The Den of Kalaha restaurant has 74 items on the menu consisting of 7 categories: Appetizer, Salad, Main course, Soup, Pasta, Asian, and Kids Menu. After knowing the number of sales from the sales history, we can calculate the expected popularity index from each of the menu. Popularity index can be calculated by dividing the number of servings sold from one menu type by the total servings sold from all menus (see Figure 3 for the formula). Table 3 shows the menu popularity index into 7 categories. Table 2 shows the menu popularity index into 7 categories.

$$\text{Popularity Index} = \frac{100\% \times 70\%}{\text{Number of Menu Items}}$$

Figure 3. Popularity Index Calculation

Next is to determine the menu mix percentage of each menu obtained by dividing the number of portions sold from each menu by the total of all menus sold then multiplied by 100. A menu can be classified in the High category if the mix % of a menu is greater than the average popularity of the entire menu, conversely a menu can be classified in the Low category if the mix % of a menu is lower than the average popularity of the entire menu. Appendix 2 shows the popularity level of each menu for the period of July-December 2019.

Table 2. Menu Popularity Index (July-December 2019)

| No | Menu Category      | Items | Popularity Index (%) |
|----|--------------------|-------|----------------------|
| 1  | <i>Appetizer</i>   | 17    | 4.12                 |
| 2  | <i>Salad</i>       | 4     | 17.5                 |
| 3  | <i>Main Course</i> | 26    | 2.70                 |
| 4  | <i>Soup</i>        | 9     | 7.77                 |
| 5  | <i>Pasta</i>       | 6     | 11.67                |
| 6  | <i>Asian</i>       | 6     | 11.67                |
| 7  | <i>Kids Menu</i>   | 6     | 11.67                |

### Calculation of Contribution Margin

Contribution margins are data used to determine the profitability of a menu. In the contribution margin there are two determining factors: food cost and selling price. Contribution margins are calculated by subtracting food costs from total revenue. From this understanding can be formulated into:

$$\text{Contribution Margin} = \text{Selling Price} - \text{Food Cost per portion}$$

Figure 4. Contribution Margin Calculation

After calculating the contribution margin of each menu, the next step is to calculate the average contribution margin for each menu category, the average contribution margin obtained by dividing the total contribution margin by the total menus sold. So, it can be formulated as follows:

$$\text{Avg. Contribution Margin} = \frac{\text{Total Contribution Margin}}{\text{Total Number of Items Sold}}$$

Figure 5. Average Contribution Margin Calculation

The results of the Item Contribution Margin will be compared with the Average Contribution Margin to see the high or low level of contribution of a menu item. Which can be interpreted, if the contribution margin of an item is lower than the average margin contribution, then it can be recorded or marked with L as low conversely if the margin contribution of an item is higher than the average margin contribution, then it can be indicated by H as high. Appendix 3 shows the contribution margins of the menu.

### **Menu Classification**

Following the level of popularity and profitability, a menu can be logged into the menu engineering worksheet. Each menu is classified into four categories, i.e. Star, Plowhorse, Puzzle, and Dog. These categories are classified based on popularity level and contribution margin level of a menu. Menus that have a contribution margin that is higher than the average contribution margin and a level of popularity that is higher than the average popularity are classified into the Star category. The Plowhorse category is a menu that has a contribution margin lower than the average contribution margin and a level of popularity that is higher than the average popularity. While the Puzzle category is a menu that has a contribution margin that is higher than the average contribution margin and a level of popularity that is lower than the average popularity. The last category is the Dog category, which is included in that category is a menu that has a level of contribution margin that is lower than the average contribution margin and a level of popularity that is lower than the average popularity.

Based on the calculated data analysis, it can be seen of the 74 menu items at The Den of Kalaha Restaurant Jakarta, 14 items fall into the Star group or 18.91%, 22 items in the Plowhorse group (29.72%), 22 in the Puzzle group (29.72%), and 16 in the Dog group (21.62%). Appendix 4 shows the summary of menu classification by category.

After evaluating with the engineering menu technique, it can be seen that the 14 items in the Star menu category (18.91%) boasts high profit level and high popularity level, followed by the 22 popular but less profitable items in the Plowhorse menu (29.72%), 16 unpopular and unprofitable items in the Dog menu (21.62%), and 22 low popularity yet high profit items in the Puzzle menu (29.72%).

## **CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

Based on the results of the analysis of the popularity index of the menu, it can be concluded that out of the 74 food items, 36 items (48.64%) are in the category that has a high popularity index, while 38 items (51.35%) are in the category that has a low popularity index. Based on the results of the analysis of the contribution margin of the menu, it can be concluded that out of the 74 food items, 36 items (48.64%) are in the category with high contribution margins, while 38 items (51.35%) fall into the category of low contribution margins. From the overall category, 14 items are included in the Star group (18.91%) 22 in the Plowhorse group (29.72%), 22 in the Puzzle group (29.72%), and 16 in the Dog group (21.62%).

### **Recommendations**

The research results provide restaurant managers with significant insights. The management is suggested to monitor the performance of the existing menus and pay attention to the main indicators of the relationship with the popularity index and contribution margin to ensure that the expectations to increase profits can be continuously achieved.

The management may also be well advised to consider evaluating the menus periodically by implementing menu engineering technique to improve better decision making in the event of

unintended consequences to happen, e.g. a low inventory turnover, decreasing profit margins in the restaurant.

The marketing strategies for the Star category shows that the management is able to maintain and improve the quality of the food and the appearance so that it remains accepted by consumers. By using the highest quality ingredients, the taste of the food will be maintained in accordance with existing standard recipe. The price of raw materials needs to be reviewed so that if there is an increase can be gradual without overly burdening consumers. The management is advised to conduct a comparative study to a competitor's restaurant to see a comparison of price, appearance and taste to be able to innovate the menus.

For the Plowhorse category shows that the management may want to evaluate the costs incurred because this menu is included in the menu which does not provide a maximum contribution margin for the company. The supervision needs to be extra strict in terms of ordering raw materials, processing and forms of food serving patterns so that the expected profit results can be realized. The management is advised to carry out a gradual process in an effort to increase selling prices so that if this happens there is slowly improvement and there is progress, then these menus will be a star menu category.

For the Puzzle category, it seems that there is a need for a management review by paying attention to the selling price by lowering it so that it can be well accepted by consumers. Providing discounted prices of the menu may increase sales while promoting them on all lines of marketing media. It is also advised to limit the quantity the menu items by removing or repositioning them to avoid overloading the restaurant cost.

For the Dog category, the management needs to review whether some of the menu items to be replaced with fresher and interesting ones. To change the names in the menu is also advised. To enhance the taste and appearance, the management needs to supervise the menu. The staff needs to be well educated by providing information for suggestive selling so the popularity level of the menu will increase. Substitution of food ingredients at lower prices without reducing the taste and appearance of the food is also advisable.

This research suffers from certain limitations that merit mention. The research did not analyze the entire restaurant menu, as beverages, desserts and promotions were excluded from the analysis. It means that it was not possible to evaluate the entire establishment, providing only a partial view of the restaurant. The suggestion for future research is to apply this menu engineering technique to

other restaurant types located in different geographical areas to validate the approach and evaluate the efficiency of this techniques over the time.

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**Appendix 1. Sales History of Food Products (July - December 2019)**

| No. | Appetizer            | Jul | Aug | Sep | Oct | Nov | Dec | Total        |
|-----|----------------------|-----|-----|-----|-----|-----|-----|--------------|
| 1   | Onion Rings          | 97  | 84  | 102 | 88  | 91  | 95  | 557          |
| 2   | French Fries         | 125 | 112 | 126 | 119 | 132 | 128 | 742          |
| 3   | Spring Rolls         | 62  | 75  | 52  | 72  | 75  | 64  | 400          |
| 4   | Chicken Wings        | 43  | 51  | 55  | 62  | 58  | 59  | 328          |
| 5   | Escargot             | 27  | 25  | 32  | 22  | 21  | 34  | 161          |
| 6   | Mozzarella Croquette | 45  | 51  | 63  | 54  | 44  | 60  | 317          |
| 7   | Beef Croquette       | 32  | 25  | 22  | 30  | 19  | 24  | 152          |
| 8   | Crab Croquette       | 15  | 17  | 18  | 21  | 22  | 25  | 118          |
| 9   | Fried Cheese         | 87  | 74  | 95  | 112 | 124 | 114 | 606          |
| 10  | Bitterbalen          | 30  | 24  | 66  | 25  | 21  | 28  | 194          |
| 11  | Quiche Lorraine      | 64  | 55  | 54  | 71  | 53  | 55  | 352          |
| 12  | Nachos               | 60  | 61  | 52  | 63  | 75  | 59  | 370          |
| 13  | Foie Gras            | 12  | 15  | 21  | 16  | 22  | 26  | 112          |
| 14  | Calamari             | 61  | 68  | 74  | 59  | 49  | 51  | 362          |
| 15  | Fish Fingers         | 31  | 41  | 45  | 55  | 57  | 49  | 278          |
| 16  | Seafood Platter      | 26  | 31  | 22  | 21  | 19  | 17  | 136          |
| 17  | Mixed Platter        | 45  | 37  | 51  | 56  | 59  | 52  | 300          |
|     | <b>Total</b>         |     |     |     |     |     |     | <b>5,485</b> |

| No. | Salad                | Jul | Aug | Sep | Oct | Nov | Dec | Total        |
|-----|----------------------|-----|-----|-----|-----|-----|-----|--------------|
| 18  | House Salad          | 13  | 15  | 10  | 17  | 21  | 25  | 101          |
| 19  | Vegetarian Salad     | 25  | 31  | 36  | 31  | 29  | 24  | 176          |
| 20  | Chicken Caesar Salad | 62  | 89  | 78  | 71  | 59  | 91  | 450          |
| 21  | Smoked Duck Salad    | 35  | 41  | 46  | 58  | 51  | 47  | 278          |
|     | <b>Total</b>         |     |     |     |     |     |     | <b>1,005</b> |

| No. | Main Course               | Jul | Aug | Sep | Oct | Nov | Dec | Total        |
|-----|---------------------------|-----|-----|-----|-----|-----|-----|--------------|
| 22  | Classic Burger            | 154 | 146 | 132 | 112 | 96  | 125 | 765          |
| 23  | Hot Dog                   | 125 | 112 | 126 | 120 | 132 | 128 | 743          |
| 24  | Sausage Curry Calzone     | 61  | 65  | 54  | 48  | 71  | 75  | 374          |
| 25  | Cheesy Meaty Pizza        | 62  | 75  | 52  | 72  | 75  | 64  | 400          |
| 26  | Hamburger Steak           | 64  | 55  | 54  | 71  | 53  | 55  | 352          |
| 27  | Bamboo Charcoal Pizza     | 81  | 85  | 90  | 78  | 91  | 75  | 500          |
| 28  | Tenderloin Steak          | 32  | 49  | 26  | 48  | 61  | 70  | 286          |
| 29  | Fish n Chips              | 30  | 24  | 66  | 25  | 21  | 28  | 194          |
| 30  | Pan Fried John Dory       | 35  | 25  | 19  | 33  | 35  | 42  | 189          |
| 31  | Pan Seared Salmon         | 32  | 19  | 20  | 15  | 17  | 19  | 122          |
| 32  | Seafood Paella            | 12  | 15  | 21  | 16  | 22  | 26  | 112          |
| 33  | Teriyaki Burger           | 27  | 25  | 32  | 32  | 25  | 22  | 163          |
| 34  | Oz Burger                 | 43  | 51  | 55  | 62  | 58  | 59  | 328          |
| 35  | Valencian Paella          | 15  | 17  | 18  | 21  | 22  | 25  | 118          |
| 36  | Mixed Paella              | 34  | 35  | 41  | 42  | 39  | 40  | 231          |
| 37  | Volcano Shrimps           | 24  | 25  | 31  | 40  | 33  | 32  | 185          |
| 38  | Chicken Diablo            | 75  | 74  | 80  | 79  | 69  | 88  | 465          |
| 39  | Chicken Roll              | 62  | 89  | 78  | 71  | 59  | 91  | 450          |
| 40  | Croque - Monsieur         | 19  | 18  | 22  | 30  | 12  | 14  | 115          |
| 41  | Croque - Madame           | 17  | 14  | 21  | 22  | 26  | 29  | 129          |
| 42  | Pork and Mushroom Risotto | 22  | 23  | 24  | 26  | 35  | 29  | 159          |
| 43  | Smoked Pork Loin          | 33  | 20  | 15  | 19  | 29  | 33  | 149          |
| 44  | Pan Fried Pork Medallions | 26  | 31  | 32  | 41  | 20  | 23  | 173          |
| 45  | BBQ Pork Ribs             | 41  | 20  | 33  | 35  | 26  | 31  | 186          |
| 46  | Riso Con Carne            | 19  | 21  | 35  | 51  | 20  | 31  | 177          |
| 47  | Vegetable Paella          | 21  | 12  | 23  | 25  | 17  | 15  | 113          |
|     | <b>Total</b>              |     |     |     |     |     |     | <b>7,178</b> |

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| <b>No.</b> | <b>Soup</b>     | <b>Jul</b> | <b>Aug</b> | <b>Sep</b> | <b>Oct</b> | <b>Nov</b> | <b>Dec</b>   | <b>Total</b> |
|------------|-----------------|------------|------------|------------|------------|------------|--------------|--------------|
| 48         | Green Peas Soup | 17         | 14         | 21         | 22         | 26         | 29           | 129          |
| 49         | Consomme Soup   | 33         | 20         | 15         | 19         | 29         | 33           | 149          |
| 50         | Minestrone Soup | 12         | 15         | 21         | 16         | 22         | 26           | 112          |
| 51         | Claim Cowder    | 15         | 17         | 18         | 21         | 22         | 25           | 118          |
| 52         | Mushroom Soup   | 120        | 119        | 105        | 139        | 130        | 125          | 738          |
| 53         | Seafood Soup    | 80         | 79         | 65         | 71         | 76         | 89           | 460          |
| 54         | Lobster Bisque  | 26         | 18         | 17         | 11         | 22         | 14           | 108          |
| 55         | Oxtail Soup     | 131        | 145        | 132        | 121        | 110        | 151          | 790          |
| 56         | Irish Stew      | 31         | 32         | 18         | 23         | 16         | 25           | 145          |
|            |                 |            |            |            |            |            | <b>Total</b> | <b>2,749</b> |

| <b>No.</b> | <b>Pasta</b>              | <b>Jul</b> | <b>Aug</b> | <b>Sep</b> | <b>Oct</b> | <b>Nov</b> | <b>Dec</b>   | <b>Total</b> |
|------------|---------------------------|------------|------------|------------|------------|------------|--------------|--------------|
| 57         | Spaghetti Aglio Olio      | 142        | 134        | 122        | 158        | 162        | 144          | 862          |
| 58         | Spaghetti Bolognaese      | 122        | 131        | 145        | 149        | 112        | 135          | 794          |
| 59         | Spaghetti Carbonara       | 80         | 110        | 115        | 109        | 95         | 97           | 606          |
| 60         | Spaghetti Chicken Alfredo | 81         | 84         | 89         | 80         | 94         | 79           | 507          |
| 61         | Farfalle Tuna             | 62         | 53         | 64         | 55         | 61         | 58           | 353          |
| 62         | Fetuccine Salmon          | 22         | 21         | 20         | 28         | 32         | 29           | 152          |
|            |                           |            |            |            |            |            | <b>Total</b> | <b>3274</b>  |

| <b>No.</b> | <b>Asian</b>             | <b>Jul</b> | <b>Aug</b> | <b>Sep</b> | <b>Oct</b> | <b>Nov</b> | <b>Dec</b>   | <b>Total</b> |
|------------|--------------------------|------------|------------|------------|------------|------------|--------------|--------------|
| 63         | Wok Roasted Rice         | 120        | 119        | 105        | 120        | 132        | 128          | 724          |
| 64         | Beef Cubes in Black Soup | 17         | 14         | 21         | 22         | 26         | 29           | 129          |
| 65         | Ox Tounge Stew           | 24         | 25         | 31         | 40         | 33         | 32           | 185          |
| 66         | Fried Rice               | 125        | 112        | 126        | 119        | 136        | 145          | 763          |
| 67         | Curry Rice               | 33         | 20         | 15         | 19         | 29         | 33           | 149          |
| 68         | Cutlet Curry Rice        | 19         | 21         | 35         | 51         | 20         | 31           | 177          |
|            |                          |            |            |            |            |            | <b>Total</b> | <b>2,127</b> |

| <b>No.</b> | <b>Kid's Menu</b>  | <b>Jul</b> | <b>Aug</b> | <b>Sep</b> | <b>Oct</b> | <b>Nov</b> | <b>Dec</b>   | <b>Total</b> |
|------------|--------------------|------------|------------|------------|------------|------------|--------------|--------------|
| 69         | Chicken Finger     | 26         | 31         | 22         | 21         | 22         | 29           | 151          |
| 70         | Kids Burger        | 60         | 47         | 55         | 63         | 75         | 59           | 359          |
| 71         | Kids Corndog       | 17         | 14         | 21         | 22         | 26         | 17           | 117          |
| 72         | Chicken Nugget     | 74         | 65         | 84         | 77         | 82         | 76           | 458          |
| 73         | Kids Pasta         | 27         | 25         | 32         | 22         | 21         | 34           | 161          |
| 74         | Fish in the Basket | 12         | 17         | 21         | 16         | 25         | 26           | 117          |
|            |                    |            |            |            |            |            | <b>Total</b> | <b>1,363</b> |

**Grand Total** **23,181**

**Appendix 2. The Menu Mix Category (July-December 2019)**

| No | Appetizer            | Unit Sold | Menu Mix (%) | MM Category |
|----|----------------------|-----------|--------------|-------------|
| 1  | Onion Rings          | 557       | 10.15        | High        |
| 2  | French Fries         | 742       | 13.53        | High        |
| 3  | Spring Rolls         | 400       | 7.29         | High        |
| 4  | Chicken Wings        | 328       | 5.98         | High        |
| 5  | Escargot             | 161       | 2.94         | Low         |
| 6  | Mozzarella Croquette | 317       | 5.78         | High        |
| 7  | Beef Croquette       | 152       | 2.77         | Low         |
| 8  | Crab Croquette       | 118       | 2.15         | Low         |
| 9  | Fried Cheese         | 606       | 11.05        | High        |
| 10 | Bitterbalen          | 194       | 3.54         | Low         |
| 11 | Quiche Lorraine      | 352       | 6.42         | High        |
| 12 | Nachos               | 370       | 6.75         | High        |
| 13 | Foie Gras            | 112       | 2.04         | Low         |
| 14 | Calamari             | 362       | 6.60         | High        |
| 15 | Fish Fingers         | 278       | 5.07         | High        |
| 16 | Seafood Platter      | 136       | 2.48         | Low         |
| 17 | Mixed Platter        | 300       | 5.47         | High        |
|    | Total                | 5485      |              |             |
|    | Popularity Index     | 4.12      |              |             |

| No | Salad                | Unit Sold | Menu Mix (%) | MM Category |
|----|----------------------|-----------|--------------|-------------|
| 1  | House Salad          | 101       | 10.05        | Low         |
| 2  | Vegetarian Salad     | 176       | 17.51        | High        |
| 3  | Chicken Caesar Salad | 450       | 44.78        | High        |
| 4  | Smoked Duck Salad    | 278       | 27.66        | High        |
|    | Total                | 1005      |              |             |
|    | Popularity Index     | 17.50     |              |             |

| No | Main Course               | Unit Sold | Menu Mix (%) | MM Category |
|----|---------------------------|-----------|--------------|-------------|
| 1  | Classic Burger            | 765       | 10.66        | High        |
| 2  | Hot Dog                   | 743       | 10.35        | High        |
| 3  | Sausage Curry Calzone     | 374       | 5.21         | High        |
| 4  | Cheesy Meaty Pizza        | 400       | 5.57         | High        |
| 5  | Hamburger Steak           | 352       | 4.90         | High        |
| 6  | Bamboo Charcoal Pizza     | 500       | 6.97         | High        |
| 7  | Tenderloin Steak          | 286       | 3.98         | High        |
| 8  | Fish n Chips              | 194       | 2.70         | Low         |
| 9  | Pan Fried John Dory       | 189       | 2.63         | Low         |
| 10 | Pan Seared Salmon         | 122       | 1.70         | Low         |
| 11 | Seafood Paella            | 112       | 1.56         | Low         |
| 12 | Teriyaki Burger           | 163       | 2.27         | Low         |
| 13 | Oz Burger                 | 328       | 4.57         | High        |
| 14 | Valencian Paella          | 118       | 1.64         | Low         |
| 15 | Mixed Paella              | 231       | 3.22         | High        |
| 16 | Volcano Shrimps           | 185       | 2.58         | Low         |
| 17 | Chicken Diablo            | 465       | 6.48         | High        |
| 18 | Chicken Roll              | 450       | 6.27         | High        |
| 19 | Croque - Monsieur         | 115       | 1.60         | Low         |
| 20 | Croque - Madame           | 129       | 1.80         | Low         |
| 21 | Pork and Mushroom Risotto | 159       | 2.22         | Low         |
| 22 | Smoked Pork Loin          | 149       | 2.08         | Low         |
| 23 | Pan Fried Pork Medallions | 173       | 2.41         | Low         |
| 24 | BBQ Pork Ribs             | 186       | 2.59         | Low         |
| 25 | Riso Con Carne            | 177       | 2.47         | Low         |
| 26 | Vegetable Paella          | 113       | 1.57         | Low         |
|    | Total                     | 7178      |              |             |
|    | Popularity Index          | 2.70      |              |             |

| No | Soup             | Unit Sold | Menu Mix (%) | MM Category |
|----|------------------|-----------|--------------|-------------|
| 1  | Green Peas Soup  | 129       | 4.69         | Low         |
| 2  | Consome Soup     | 149       | 5.42         | Low         |
| 3  | Minestrone Soup  | 112       | 4.07         | Low         |
| 4  | Claim Cowder     | 118       | 4.29         | Low         |
| 5  | Mushroom Soup    | 738       | 26.85        | High        |
| 6  | Seafood Soup     | 460       | 16.73        | High        |
| 7  | Lobster Bisque   | 108       | 3.93         | Low         |
| 8  | Oxtail Soup      | 790       | 28.74        | High        |
| 9  | Irish Stew       | 145       | 5.27         | Low         |
|    | Total            | 2749      |              |             |
|    | Popularity Index | 7.77      |              |             |

| No | Pasta                     | Unit Sold | Menu Mix (%) | MM Category |
|----|---------------------------|-----------|--------------|-------------|
| 1  | Spaghetti Aglio Olio      | 862       | 26.33        | High        |
| 2  | Spaghetti Bolognaese      | 794       | 24.25        | High        |
| 3  | Spaghetti Carbonara       | 606       | 18.51        | High        |
| 4  | Spaghetti Chicken Alfredo | 507       | 15.49        | High        |
| 5  | Farfalle Tuna             | 353       | 10.78        | Low         |
| 6  | Fetuccine Salmon          | 152       | 4.64         | Low         |
|    | Total                     | 3274      |              |             |
|    | Popularity Index          | 11.67     |              |             |

| No. | Asian                    | Unit Sold | Menu Mix (%) | MM Category |
|-----|--------------------------|-----------|--------------|-------------|
| 1   | Wok Roasted Rice         | 724       | 34.04        | High        |
| 2   | Beef Cubes in Black Soup | 129       | 6.06         | Low         |
| 3   | Ox Tongue Stew           | 185       | 8.70         | Low         |
| 4   | Fried Rice               | 763       | 35.87        | High        |
| 5   | Curry Rice               | 149       | 7.01         | Low         |
| 6   | Cutlet Curry Rice        | 177       | 8.32         | Low         |
|     | Total                    | 2127      |              |             |
|     | Popularit Index          | 11.67     |              |             |

| No. | Kids Menu          | Unit Sold | Menu Mix (%) | MM Category |
|-----|--------------------|-----------|--------------|-------------|
| 1   | Chicken Finger     | 151       | 11.08        | Low         |
| 2   | Kids Burger        | 359       | 26.34        | High        |
| 3   | Kids Corndog       | 117       | 8.58         | Low         |
| 4   | Chicken Nugget     | 458       | 33.60        | High        |
| 5   | Kids Pasta         | 161       | 11.81        | Low         |
| 6   | Fish in the Basket | 117       | 8.58         | Low         |
|     | Total              | 1363      |              |             |
|     | Popularity Index   | 11.67     |              |             |

Appendix 3. Contribution Margins (July-December 2019)

| No. | Appetizer            | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|----------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 1   | Onion Rings          | 557            | 16,800          | 42,000              | 25,200        | 9,357,600       | 23,394,000    | 14,036,400    | Low         |
| 2   | French Fries         | 742            | 22,800          | 57,000              | 34,200        | 16,917,600      | 42,294,000    | 25,376,400    | Low         |
| 3   | Spring Rolls         | 400            | 20,800          | 52,000              | 31,200        | 8,320,000       | 20,800,000    | 12,480,000    | Low         |
| 4   | Chicken Wings        | 328            | 25,200          | 63,000              | 37,800        | 8,265,600       | 20,664,000    | 12,398,400    | Low         |
| 5   | Escargot             | 161            | 37,600          | 94,000              | 56,400        | 6,053,600       | 15,134,000    | 9,080,400     | Hi          |
| 6   | Mozzarella Croquette | 317            | 22,800          | 57,000              | 34,200        | 7,227,600       | 18,069,000    | 10,841,400    | Low         |
| 7   | Beef Croquette       | 152            | 25,200          | 63,000              | 37,800        | 3,830,400       | 9,576,000     | 5,745,600     | Low         |
| 8   | Crab Croquette       | 118            | 25,200          | 63,000              | 37,800        | 2,973,600       | 7,434,000     | 4,460,400     | Low         |
| 9   | Fried Cheese         | 606            | 16,800          | 42,000              | 25,200        | 10,180,800      | 25,452,000    | 15,271,200    | Low         |
| 10  | Bitterbalen          | 194            | 25,200          | 63,000              | 37,800        | 4,888,800       | 12,222,000    | 7,333,200     | Low         |
| 11  | Quiche Lorraine      | 352            | 27,200          | 68,000              | 40,800        | 9,574,400       | 23,936,000    | 14,361,600    | High        |
| 12  | Nachos               | 370            | 29,200          | 73,000              | 43,800        | 10,804,000      | 27,010,000    | 16,206,000    | High        |
| 13  | Foie Gras            | 112            | 104,800         | 262,000             | 157,200       | 11,737,600      | 29,344,000    | 17,606,400    | High        |
| 14  | Calamari             | 362            | 25,200          | 63,000              | 37,800        | 9,122,400       | 22,806,000    | 13,683,600    | Low         |
| 15  | Fish Fingers         | 278            | 27,200          | 68,000              | 40,800        | 7,561,600       | 18,904,000    | 11,342,400    | High        |
| 16  | Seafood Platter      | 136            | 75,600          | 189,000             | 113,400       | 10,281,600      | 25,704,000    | 15,422,400    | High        |
| 17  | Mixed Platter        | 300            | 35,600          | 89,000              | 53,400        | 10,680,000      | 26,700,000    | 16,020,000    | High        |
|     | Total                | 5,485          |                 |                     |               | 147,777,200     | 369,443,000   | 221,665,800   |             |
|     | Average CM           |                |                 |                     |               |                 |               | 40,413        |             |

| No. | Salad                | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|----------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 18  | House Salad          | 101            | 16,800          | 42,000              | 25,200        | 1,696,800       | 4,242,000     | 2,545,200     | Low         |
| 19  | Vegetarian Salad     | 176            | 18,800          | 47,000              | 28,200        | 3,308,800       | 8,272,000     | 4,963,200     | Low         |
| 20  | Chicken Caesar Salad | 450            | 22,800          | 57,000              | 34,200        | 10,260,000      | 25,650,000    | 15,390,000    | Low         |
| 21  | Smoked Duck Salad    | 278            | 31,200          | 78,000              | 46,800        | 8,673,600       | 21,684,000    | 13,010,400    | High        |
|     | Total                | 1,005          |                 |                     |               | 23,939,200      | 59,848,000    | 35,908,800    |             |
|     | Average CM           |                |                 |                     |               |                 |               | 35,730        |             |

| No. | Main Course               | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|---------------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 22  | Classic Burger            | 765            | 27,200          | 68,000              | 40,800        | 20,808,000      | 52,020,000    | 31,212,000    | Low         |
| 23  | Hot Dog                   | 743            | 27,200          | 68,000              | 40,800        | 20,209,600      | 50,524,000    | 30,314,400    | Low         |
| 24  | Sausage Curry Calzone     | 374            | 29,200          | 73,000              | 43,800        | 10,920,800      | 27,302,000    | 16,381,200    | Low         |
| 25  | Cheesy Meaty Pizza        | 400            | 35,600          | 89,000              | 53,400        | 14,240,000      | 35,600,000    | 21,360,000    | Low         |
| 26  | Hamburger Steak           | 352            | 35,600          | 89,000              | 53,400        | 12,531,200      | 31,328,000    | 18,796,800    | Low         |
| 27  | Bamboo Charcoal Pizza     | 500            | 42,000          | 105,000             | 63,000        | 21,000,000      | 52,500,000    | 31,500,000    | High        |
| 28  | Tenderloin Steak          | 286            | 67,200          | 168,000             | 100,800       | 19,219,200      | 48,048,000    | 28,828,800    | High        |
| 29  | Fish n Chips              | 194            | 39,600          | 99,000              | 59,400        | 7,682,400       | 19,206,000    | 11,523,600    | High        |
| 30  | Pan Fried John Dory       | 189            | 33,600          | 84,000              | 50,400        | 6,350,400       | 15,876,000    | 9,525,600     | Low         |
| 31  | Pan Seared Salmon         | 122            | 48,000          | 120,000             | 72,000        | 5,856,000       | 14,640,000    | 8,784,000     | High        |
| 32  | Seafood Paella            | 112            | 62,800          | 157,000             | 94,200        | 7,033,600       | 17,584,000    | 10,550,400    | High        |
| 33  | Teriyaki Burger           | 163            | 27,200          | 68,000              | 40,800        | 4,433,600       | 11,084,000    | 6,650,400     | Low         |
| 34  | Oz Burger                 | 328            | 37,600          | 94,000              | 56,400        | 12,332,800      | 30,832,000    | 18,499,200    | Low         |
| 35  | Valencian Paella          | 118            | 54,400          | 136,000             | 81,600        | 6,419,200       | 16,048,000    | 9,628,800     | High        |
| 36  | Mixed Paella              | 231            | 62,800          | 157,000             | 94,200        | 14,506,800      | 36,267,000    | 21,760,200    | High        |
| 37  | Volcano Shrimps           | 185            | 46,000          | 115,000             | 69,000        | 8,510,000       | 21,275,000    | 12,765,000    | High        |
| 38  | Chicken Diablo            | 465            | 31,200          | 78,000              | 46,800        | 14,508,000      | 36,270,000    | 21,762,000    | Low         |
| 39  | Chicken Roll              | 450            | 35,600          | 89,000              | 53,400        | 16,020,000      | 40,050,000    | 24,030,000    | High        |
| 40  | Croque - Monsieur         | 115            | 29,200          | 73,000              | 43,800        | 3,358,000       | 8,395,000     | 5,037,000     | Low         |
| 41  | Croque - Madame           | 129            | 31,200          | 78,000              | 46,800        | 4,024,800       | 10,062,000    | 6,037,200     | Low         |
| 42  | Pork and Mushroom Risotto | 159            | 33,600          | 84,000              | 50,400        | 5,342,400       | 13,356,000    | 8,013,600     | High        |
| 43  | Smoked Pork Loin          | 149            | 54,400          | 136,000             | 81,600        | 8,105,600       | 20,264,000    | 12,158,400    | High        |
| 44  | Pan Fried Pork Medallions | 173            | 60,800          | 152,000             | 91,200        | 10,518,400      | 26,296,000    | 15,777,600    | High        |
| 45  | BBQ Pork Ribs             | 186            | 67,200          | 168,000             | 100,800       | 12,499,200      | 31,248,000    | 18,748,800    | High        |
| 46  | Riso Con Carne            | 177            | 27,200          | 68,000              | 40,800        | 4,814,400       | 12,036,000    | 7,221,600     | Low         |

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|    |                  |       |        |         |        |             |             |             |      |
|----|------------------|-------|--------|---------|--------|-------------|-------------|-------------|------|
| 47 | Vegetable Paella | 113   | 46,000 | 115,000 | 69,000 | 5,198,000   | 12,995,000  | 7,797,000   | High |
|    | Total            | 7,178 |        |         |        | 276,442,400 | 691,106,000 | 414,663,600 |      |
|    | Average CM       |       |        |         |        |             |             | 57,769      |      |

| No. | Soup            | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|-----------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 48  | Green Peas Soup | 129            | 16,800          | 42,000              | 25,200        | 2,167,200       | 5,418,000     | 3,250,800     | Low         |
| 49  | Consome Soup    | 149            | 18,800          | 47,000              | 28,200        | 2,801,200       | 7,003,000     | 4,201,800     | Low         |
| 50  | Minestrone Soup | 112            | 18,800          | 47,000              | 28,200        | 2,105,600       | 5,264,000     | 3,158,400     | Low         |
| 51  | Claim Cowder    | 118            | 46,000          | 115,000             | 69,000        | 5,428,000       | 13,570,000    | 8,142,000     | High        |
| 52  | Mushroom Soup   | 738            | 20,800          | 52,000              | 31,200        | 15,350,400      | 38,376,000    | 23,025,600    | Low         |
| 53  | Seafood Soup    | 460            | 33,600          | 84,000              | 50,400        | 15,456,000      | 38,640,000    | 23,184,000    | High        |
| 54  | Lobster Bisque  | 108            | 39,600          | 99,000              | 59,400        | 4,276,800       | 10,692,000    | 6,415,200     | High        |
| 55  | Oxtail Soup     | 790            | 46,000          | 115,000             | 69,000        | 36,340,000      | 90,850,000    | 54,510,000    | High        |
| 56  | Irish Stew      | 145            | 40,000          | 100,000             | 60,000        | 5,800,000       | 14,500,000    | 8,700,000     | High        |
|     | Total           | 2,749          |                 |                     |               | 89,725,200      | 224,313,000   | 134,587,800   |             |
|     | Average CM      |                |                 |                     |               |                 |               | 48,959        |             |

| No. | Pasta                     | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|---------------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 57  | Spaghetti Aglio Olio      | 862            | 25,200          | 63,000              | 37,800        | 21,722,400      | 54,306,000    | 32,583,600    | Low         |
| 58  | Spaghetti Bolognaese      | 794            | 25,200          | 63,000              | 37,800        | 20,008,800      | 50,022,000    | 30,013,200    | Low         |
| 59  | Spaghetti Carbonara       | 606            | 29,200          | 73,000              | 43,800        | 17,695,200      | 44,238,000    | 26,542,800    | High        |
| 60  | Spaghetti Chicken Alfredo | 507            | 29,200          | 73,000              | 43,800        | 14,804,400      | 37,011,000    | 22,206,600    | High        |
| 61  | Farfalle Tuna             | 353            | 29,200          | 73,000              | 43,800        | 10,307,600      | 25,769,000    | 15,461,400    | High        |
| 62  | Fetuccine Salmon          | 152            | 31,200          | 78,000              | 46,800        | 4,742,400       | 11,856,000    | 7,113,600     | High        |
|     | Total                     | 3,274          |                 |                     |               | 89,280,800      | 223,202,000   | 133,921,200   |             |
|     | Average CM                |                |                 |                     |               |                 |               | 40,904        |             |

| No. | Asian                    | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|--------------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 63  | Wok Roasted Rice         | 724            | 18,800          | 47,000              | 28,200        | 13,611,200      | 34,028,000    | 20,416,800    | Low         |
| 64  | Beef Cubes in Black Soup | 129            | 22,800          | 57,000              | 34,200        | 2,941,200       | 7,353,000     | 4,411,800     | Low         |
| 65  | Ox Tounge Stew           | 185            | 31,200          | 78,000              | 46,800        | 5,772,000       | 14,430,000    | 8,658,000     | High        |
| 66  | Fried Rice               | 763            | 27,200          | 68,000              | 40,800        | 20,753,600      | 51,884,000    | 31,130,400    | High        |
| 67  | Curry Rice               | 149            | 29,200          | 73,000              | 43,800        | 4,350,800       | 10,877,000    | 6,526,200     | High        |
| 68  | Cutlet Curry Rice        | 177            | 29,200          | 73,000              | 43,800        | 5,168,400       | 12,921,000    | 7,752,600     | High        |
|     | Total                    | 2,127          |                 |                     |               | 52,597,200      | 131,493,000   | 78,895,800    |             |
|     | Average CM               |                |                 |                     |               |                 |               | 37,093        |             |

| No. | Kid's Menu         | Unit Sold (MM) | Item Cost (IDR) | Selling Price (IDR) | Item CM (IDR) | Menu Cost (IDR) | Revenue (IDR) | Menu CM (IDR) | CM Category |
|-----|--------------------|----------------|-----------------|---------------------|---------------|-----------------|---------------|---------------|-------------|
| 69  | Chicken Finger     | 151            | 16,800          | 42,000              | 25,200        | 2,536,800       | 6,342,000     | 3,805,200     | Low         |
| 70  | Kids Burger        | 359            | 16,800          | 42,000              | 25,200        | 6,031,200       | 15,078,000    | 9,046,800     | Low         |
| 71  | Kids Corndog       | 117            | 16,800          | 42,000              | 25,200        | 1,965,600       | 4,914,000     | 2,948,400     | Low         |
| 72  | Chicken Nugget     | 458            | 16,800          | 42,000              | 25,200        | 7,694,400       | 19,236,000    | 11,541,600    | Low         |
| 73  | Kids Pasta         | 161            | 16,800          | 42,000              | 25,200        | 2,704,800       | 6,762,000     | 4,057,200     | Low         |
| 74  | Fish in the Basket | 117            | 18,800          | 47,000              | 28,200        | 2,199,600       | 5,499,000     | 3,299,400     | High        |
|     | Total              | 1,363          |                 |                     |               | 23,132,400      | 57,831,000    | 34,698,600    |             |
|     | Average CM         |                |                 |                     |               |                 |               | 25,458        |             |

**Appendix 4. Menu Classification Summary (July-December 2019)**

| <b>Star (14 items)</b>    | <b>Plowhorses (22 items)</b> |                      |
|---------------------------|------------------------------|----------------------|
| Quiche Lorraine           | Onion Rings                  | Hamburger Steak      |
| Nachos                    | French Fries                 | Oz Burger            |
| Fish Fingers              | Spring Rolls                 | Chicken Diablo       |
| Mixed Platter             | Chicken Wings                | Mushroom Soup        |
| Smoked Duck Salad         | Mozzarella Croquette         | Spaghetti Aglio Olio |
| Bamboo Charcoal Pizza     | Fried Cheese                 | Spaghetti Bolognaese |
| Tenderloin Steak          | Calamari                     | Wok Roasted Rice     |
| Mixed Paella              | Vegetarian Salad             | Kids Burger          |
| Chicken Roll              | Chicken Caesar Salad         | Chicken Nugget       |
| Seafood Soup              | Classic Burger               | Oz Burger            |
| Oxtail Soup               | Hot Dog                      | Chicken Diablo       |
| Spaghetti Carbonara       | Sausage Curry Calzone        | Mushroom Soup        |
| Spaghetti Chicken Alfredo | Cheesy Meaty Pizza           | Spaghetti Aglio Olio |
| Fried Rice                | Hamburger Steak              | Spaghetti Bolognaese |
|                           | Kids Burger                  | Wok Roasted Rice     |
|                           | Chicken Nugget               |                      |
| <b>Puzzles (22 items)</b> | <b>Dogs (16 items)</b>       |                      |
| Escargot                  | Beef Croquette               |                      |
| Foie Gras                 | Crab Croquette               |                      |
| Seafood Platter           | Bitterbalen                  |                      |
| Fish n Chips              | House Salad                  |                      |
| Pan Seared Salmon         | Pan Fried John Dory          |                      |
| Seafood Paella            | Teriyaki Burger              |                      |
| Valencian Paella          | Croque - Monsieur            |                      |
| Volcano Shrimps           | Croque - Madame              |                      |
| Pork and Mushroom Risotto | Riso Con Carne               |                      |
| Smoked Pork Loin          | Green Peas Soup              |                      |
| Pan Fried Pork Medallions | Consome Soup                 |                      |
| BBQ Pork Ribs             | Minestrone Soup              |                      |
| Vegetable Paella          | Beef Cubes in Black          |                      |
| Claim Cowder              | Soup                         |                      |
| Lobster Bisque            | Chicken Finger               |                      |
| Irish Stew                | Kids Corndog                 |                      |
| Farfalle Tuna             | Kids Pasta                   |                      |
| Fetuccine Salmon          |                              |                      |
| Ox Tounge Stew            |                              |                      |
| Curry Rice                |                              |                      |
| Cutlet Curry Rice         |                              |                      |
| Fish in the Basket        |                              |                      |