
ACCOUNTING SYSTEMS AND PROCEDURES FOR CASH RECEIVING AT SPI HOTEL

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Abstract: *Cash Receipt Accounting System and Procedures at SPI Hotel. The purpose of this study is to find out how the accounting system and procedures for cash receipts at the SPI hotel are. Based on research conducted by Hotel SPI on the cash receipts accounting system, it can be concluded that there are obstacles that can harm the hotel, including: Decreased cash receipts due to the Covid 19 pandemic which makes employees nervous and commits fraud. Controlling functions related to the hotel are somewhat lacking well, even though the schedule of the employees at the reception has been divided based on the shifts, there are still carelessness that causes losses to the hotel. Regarding the documents used in the company, it is based on existing theory, but so that the evidence owned by the company can be used properly for each function, it is necessary to add documents that are more accurate and more effective when using technology. The accounting used in the cash receipts system at the SPI Hotel is not in accordance with the theory that underlies it. The accounting records used are only revenue recapitulation, the company should be able to record in the form of cash receipts journals. The receptionist took inappropriate actions when recording room reservation data that had been registered on a special online application for users. When the receptionist checks the incoming booking, the reservation should be reported directly to a third party. But the reporting procedure is not carried out by the receptionist. So that it becomes a problem that is very influential for the hotel, if it continues to be left without good control it will have a very bad impact.*

INTRODUCTION

Cash is an object that has a high risk of misuse because it is a very liquid asset from other assets, and also because it is small, unknown to the owner, and can be transferred quickly by anyone. In addition to the misappropriation of cash, losses often arise due to the ineffective use of cash and unnecessary expenditures that must be issued so as to make the use of the money ineffective. According to Sutanto in Djahir and Pratita (2015: 6) states that

"a system is a collection/group of any subsystems/parts/components, either physical or non-physical that are interconnected with each other and work together in harmony to achieve a certain goal". In a company, accounting is a system that is very influential on the ongoing activities within the company because accounting can provide information about the finances of a company. Accounting is part of the information system that will produce accurate financial information. A few mistakes can be bad for the survival of the company.

If the accounting information system is not good, it is feared that it will produce inaccurate information, causing losses to the company. Besides being useful for producing financial information, accounting information systems are also useful for supervision. Every company in running its business requires cash and determines all costs incurred for the ongoing operation of the company. Cash is directly involved in transactions and operating activities of the company. Most of the company's transactions involve the receipt and disbursement of cash. For this reason, it is necessary to have an accounting information system that regulates the cash receipts accounting cycle which is designed in such a way that any changes in transactions related to cash can be properly recorded and monitored. In this case, it is necessary to have a good administrative supervision to avoid this risk.

Such supervision can be in the form of an internal company arrangement which includes the implementation of a good accounting information system, creating accounting procedures that can prevent fraud, fraud, embezzlement, waste of company assets, or other practices that can harm the company. Based on the above background, the author wants to conduct a discussion through this final project by examining "ACCOUNTING SYSTEMS AND PROCEDURES FOR CASH RECEIVING IN SPI HOTELS " Research purposes The purpose of this study is to find out how the accounting system and procedures for cash receipts at the SPI hotel are.

LITERATURE REVIEW

1. Understanding the System

The system is basically made to deal with what happens repeatedly / which regularly occurs, which consists of a group of elements that have close relationships with each other working together to achieve certain goals. Many experts define the system but basically have the same meaning. According to Mulyani (2016: 2) states that "a system can be interpreted as a collection of sub-systems, components that work together with the same goal to produce predetermined outputs". In addition, according to Hutahaeen (2015: 2) argues that "the system is a network of procedures that are interconnected, gathered together to carry out activities or to carry out certain goals".

2. Understanding

Accounting and Accounting Systems In a company, the accounting system plays an important role in regulating the flow of accounting data processing to produce precise and accurate accounting information. An accounting system is structured to meet the information needs that are useful for external and internal parties. According to Thomas Sumarsan (2011: 2) accounting is an art to collect, identify, classify, record transactions and events related to finance, so that it can produce information, namely financial statements that can be used by interested parties.

According to Hans Kartikahadi, et al. (2016:3) the definition of accounting is:

"Accounting is a financial information system, which aims to generate and report relevant information for various interested parties". From the above definition, the authors conclude that accounting is the process of identifying, recording, and communicating the final results in the form of financial statements that reflect the state of the company to interested parties. According to Mulyadi (2016: 3) The accounting system is the organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company. Meanwhile, according to Howard F. Settler quoted by Baridwan (2010: 3) regarding the Accounting System and several experts: "Accounting system is a form, records, procedures, and tools used to process data about the business of an economic entity with the aim of generating feedback for reports needed by management to monitor its business and for other interested parties such as shareholders, creditors, and government agencies to assess the results of the company's operations."

3. Understanding Cash

Cash is a very important asset in a company for the daily operational activities of a company. With cash, the company's operational activities can run smoothly from the smallest to investment activities in a company. As for the meaning of cash The following is the definition of cash according to some experts: According to IAI (2011, article 2). "Cash consists of cash on hand and checking accounts. According to Rizal Effendi (2013: 191) in terms of accounting what is meant by cash is everything (whether in the form of money or not) that can be used as a means of payment or settlement of obligations. Including cash is a checking account at the bank (cash in bank) and cash in the company (cash on hand).

RESEARCH METHODS

1. Scope of Research Research

Time and Research Place This research was conducted over a period of 6 months, starting from January to June 2020. However, due to the Covid 19 pandemic, the author was finally able to complete the research in October 2020. This research was conducted at the SPI Hotel Jalan Simpang Binjai, Kec. Syahbandar Cliff, Serdang Bedagai Regency, North Sumatra.

2. Data Analysis Techniques

The data analysis techniques used in this study were Data Reduction, Data Presentation, Drawing Conclusions and Verification. An explanation of the analysis technique according to Sugiyono (2015:38) in analyzing qualitative data.

DISCUSSION

a. Cash Receipt System and Procedures at SPI Hotels in 2020

a. Hotel Room Cash Receipt System and Procedure Based on the results of the system analysis and hotel room cash receipt procedures at the SPI Hotel are as follows

a. Cash Receipts from Cash Sales (Cash) The procedure for receiving cash from cash sales has two ways that are carried out by customers including:

a. Direct cash payment In this payment method, the customer makes a room reservation, the payment received by the receptionist directly and the cash paid will be received by the receptionist.

b. Payment by transferring to the hotel owner's account In credit sales using this method,

the customer makes a payment on the spot on credit by transferring to the account of the owner of the company, it will still be recorded as hotel income by the receptionist as the person in charge of cash receipts. After the transaction is completed, the next task of the receptionist must enter the room sales data that has been paid for by the customer into the Hotel Administration Book.

Cash Receipts from Credit Sales There are methods of payment for cash receipts from credit sales, namely as follows:

Payments via third parties (telephone) In credit sales through third parties at SPI Hotels, customers make room reservations by telephone. Then after making a room reservation, the customer makes the payment via transfer. After making payment, the customer gets the room he has ordered. As proof that the customer has made a reservation by telephone, the receptionist will check the reservation data first, if it has been checked, an identity card such as an ID card will be asked. Then after making a room reservation, the customer makes the payment via transfer. After making payment, the customer gets the room he has ordered. As proof that the customer has made a reservation by telephone, the receptionist will check the reservation data first, if it has been checked, an identity card such as an ID card will be requested according to the customer's data. Besides that, the main task of the receptionist when there is a room reservation through an online application, the receptionist must always be on standby 24 hours to receive incoming calls to be able to find out room reservations that occur every time. When checking has been done, the next step that must be done by the receptionist is to record the reservation into the Hotel Administration Book and make a receipt.

c. Functions Related to the Cash Receipt System There are several functions involved in the cash receipt system, some of which are:

a. Company owner In the transaction of cash receipts from credit sales, the owner of the company at the SPI Hotel is responsible for the cash receipts that occur. Record customer data through the whatsapp application, then inform the customer service department receptionist to be recapitulated into the revenue recapitulation in the Microsoft Excel application owned by the company.

b. Receptionist Function The receptionist function is responsible for receiving room reservations from customers in cash or credit, after that the data is entered into the revenue recapitulation in the Microsoft Excel application and fills in the room sales note in cash.

d. Documents Used In the Cash Receipt System, there are two documents used when receiving cash from SPI Hotel cash sales as follows:

1) Cash Sales Note This document is used as proof of cash payments made by customers and as a data recap on SPI Syariah Sidoarjo Hotel revenue.

2) Customer Data Recapitulation This document is recorded by the Receptionist based on cash and credit transactions for one month, the results of the recording are stored in a special format for recapitulation of cash receipts in the SPI Hotel Administration Ledger.

a. Accounting Records Used In the Cash Receipt System, the accounting records used in the cash receipts system at the SPI Hotel are Income Recapitulation. This document is the main document that records all cash receipts that have occurred over time. Through cash and

credit sales, all data will be recorded in the document.

b. Barriers to Cash Receipt Systems and Procedures at SPI Hotels Found

In the system and procedures for cash receipts at SPI hotels, there are problems and obstacles that exist. These obstacles include: a. In the midst of the Covid 19 pandemic, cash receipts at the SPI Hotel experienced a drastic decline. The total rooms at the SPI Hotel are 39 rooms, but until the end of 2020, room rental sales are at most only 35 rooms, namely in January. Then, in the following month it decreased and cash receipts were not stable. For ECONOMIC rooms, the room rental price is Rp. 90.000,-, AC Rp. 100.000,-, and ACTV Rp. 120,000,-. Below is.

Table 1. Cash receipts at SPI Hotels in 2020 Table1 SPI Hotel Cash Receipts in 2020

Nomor	Bulan	Penjualan Kamar			Penerimaan Kas
		EKONOMI	AC	ACTV	
1	Januari	244	131	96	Rp 46,580.000
2	Februari	219	125	69	Rp 40,490.000
3	Maret	196	101	88	Rp 38,300,000
4	April	140	51	22	Rp 20,340.000
5	Mei	113	62	47	Rp 22,010,000
6	Juni	94	37	71	Rp 20,680,000
7	Juli	82	56	14	Rp 14,660,000
8	Agustus	103	49	59	Rp 21,250,000
9	September	117	69	21	Rp 19,950,000
10	Oktober	143	111	36	Rp 28,290,000
11	November	131	77	51	Rp 25,610,000
12	Desember	216	158	64	Rp 42,920,000
Total		1778	1027	638	Rp 341,080,000

Source: Hotel SPI

Based on these data, a striking difference can be seen when compared to cash receipts in 2019.

Table 2 Cash Receipts at SPI Hotels in 2019

nomor	Bulan	Penjualan Kamar			Penerimaan Kas
		EKONOMI	AC	ACTV	
1	Januari	273	81	102	Rp 44,910,000
2	Februari	301	95	91	Rp 47,510,000
3	Maret	292	121	55	Rp 44,980,000
4	April	344	130	16	Rp 45,880,000
5	Mei	311	173	39	Rp 49,970,000
6	Juni	351	219	15	Rp 55,290,000
7	Juli	344	164	56	Rp 54,080,000
8	Agustus	322	96	47	Rp 44,200,000
9	September	315	111	83	Rp 49,410,000
10	Oktober	327	191	30	Rp 52,130,000
11	November	317	107	89	Rp 49,910,000
12	Desember	392	215	136	Rp 73,100,000

Total		3,889	1,703	759	Rp 611,370,000
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Source: Hotel SPI

In carrying out operational activities, SPI Hotel employees and management during this pandemic may also violate SOPs at work, as well as lack of commitment and honesty at work. This is because the owner of the SPI Hotel took a massive salary cut.

b. Related functions. The cash function, accounting function, and sales function are carried out by the receptionist. In this case, all functions are delegated to one person who holds dual duties. Thus, the application of the cash receipts accounting system is not good enough. Due to the lack of control over the related functions, the cash received does not match what is recorded. Therefore, improvements are needed in the separation of functions in order to prevent problems that have occurred.

c. Regarding the documents used in the company, it is based on existing theory, but so that the evidence owned by the company can be used properly for each function, it is necessary to add more accurate documents.

d. The accounting used in the cash receipts system at the SPI Hotel is not in accordance with the theory that underlies it. The accounting records used are only revenue recapitulation, the company should be able to record in the form of cash receipts journals.

e. The receptionist took inappropriate actions when recording room reservation data that had been registered on a special online application for users. When the receptionist checks the incoming booking, the reservation should be reported directly to a third party. But the reporting procedure is not carried out by the receptionist. So that it becomes a problem that is very influential for the hotel, if it continues to be left without good control it will have a very bad impact. For the sustainability of the company's business, the company will experience a considerable loss. It can be concluded that the money received by the hotel does not match the number of incoming reservations. Due to the negligence of the receptionist who did not approve one of the booking reports carefully, thus making a fairly bad impact on the company's financial statements. The steps taken by the owner of the company to overcome obstacles to the implementation of the accounting system are by asking the hotel owner who is responsible for recording the booking report to replace the amount of money which is the difference between the two recapitulations that have been compared.

c. Effective Strategy for Controlling Cash Receipt Systems and Procedures at SPI Hotels

Effective strategies to overcome obstacles in the cash receipt system and procedure at SPI Hotels can be carried out by: 1. Internal Control System for Cash Receipts at Hotel SPI According to V. Wiratna Sujarweni (2015:71) the Internal Control System has 5 main components, and these will be described to evaluate the Cash Receipt System and Procedures at the SPI Hotel. The following describes the main components of internal control, namely:

a. Risk assessment

The Covid-19 pandemic is one of the risks of loss to SPI Hotels, as has been presented in the previous table that cash receipts at SPI Hotels in 2020 have decreased drastically. So, you have to cut employee salaries. This is an inefficient decision. The government has provided assistance funds for employees and entrepreneurs affected by Covid 19. Thus, it is better for companies to need to negotiate with employees regarding

wages/salaries so as to prevent fraud due to employees who have not accept the company's decision. Risk assessment in financial reporting is to identify, analyze and manage risks relevant to the preparation of financial statements that are fairly presented in accordance with generally accepted accounting principles in Indonesia, risk assessment is aimed at how the entity considers possible unrecorded transactions, identifies and analyzes significant estimates. recorded in the financial statements. Management can make plans, programs or actions to accept or reject a risk after considering the costs and benefits obtained by the company. Managers can find out about risks related to objectives through direct personal involvement with employees or outside parties.

b. Control activity

The need for auditors who have knowledge of the company's activities needed to detect and prevent any misstatements contained in each stage of transaction execution, in this case transactions that occur in the sales and cash receipts cycle. Control activities are policies and procedures aimed at ensuring that the necessary actions are properly carried out for the entity's purposes. The steps taken to gain an understanding of the control procedures carried out within the company are:

- Study the company's operations and understand them clearly.
- Knowing the types of documents used.
- Knowledge of interrelated functions. - Knowing the authority in granting authorization. Hotel SPI needs to implement several efforts and activities in order to minimize the possibility of fraud. The forms of control carried out include the use of systems and SOPs, the existence of a rotation system and division of position shifts, organizational structure, and security functions, both physical security and human resources themselves.

c. Information and Communication

Relevant information systems include an accounting system consisting of a record method built to record, process, summarize and report entity transactions, and hold accountability for the assets, liabilities, and equity concerned. The steps that can be taken to gain an understanding of the accounting system within the SPI Hotel are:

- Learn the course of the company's operations clearly and correctly.
- Learn how entities process information resulting from business transactions carried out.
- Question and answer with the head of the accounting department regarding the accounting system applied in the company.
- Ask and answer with the employees of the accounting department regarding the duties and responsibilities in the work.
- Checking documents such as validity, correctness and inclusion of numbers.
- Study the procedures for recording both cash receipts from cash sales, credit sales and settlement of receivables. From the results of observations and questions and answers on the accounting system as well as examining several documents, records and accounting procedures within the company, it shows that the accounting department has implemented recording procedures using valid supporting documents, verifying documents both from the validity and accuracy of mathematical calculations.

d. Monitoring

Monitoring is necessary to obtain an adequate and accurate understanding of the

activities carried out by each employee. With the implementation of monitoring of the company's activities as a whole, it is expected to be able to find out whether the existing internal control designs have been implemented properly in the company's operations and whether the implemented internal controls have been adapted to the current conditions, situation and circumstances of the company. Monitoring can be carried out directly or indirectly by company leaders, in this case monitoring activities are carried out by the Manager at the SPI Hotel or the hotel owner.

e. Control environment

The control environment has a very important meaning, where the control environment is the basis and is a combination of various factors from various control components, such as integrity and ethical values, commitment to competence, management philosophy and operating style, organizational structure, delegation of authority and responsibility and policies. and human resource practices, so that the control environment can shape, strengthen or may weaken the effectiveness of certain policies and procedures. External factors that can affect the operation and practice of a business entity such as examination by external audit. The steps carried out by Hotel SPI are:

- Direct observation of the company's day-to-day operations.
- Q&A with company employees.

- Understand the company's organizational structure. After the 3 steps are implemented, a conclusion is drawn based on the results of observations and questions and answers regarding the state of the control environment within the company. Each part of an organizational structure has its own responsibilities and duties. Thus, each related party can be responsible for their respective performance. To perform this performance, Hotel SPI needs to reposition the organizational structure.

2. In hotel cash receipts there are policies that have been implemented by the company. The strategy used is not much different from other hotels, namely:

a. The procedure for selling rooms starts from the guest who will stay overnight making a reservation at the hotel by way of cash payment through the receptionist or payment via online transfer and mobile banking. After that, the guest is escorted by room service to the desired room by giving the key to enter. Furthermore, guests who will leave the hotel will still be served by hotel employees until the key returns from the guest to the hotel after an inspection of the room that has been used previously so as not to lose the hotel inventory items so that if there is a loss it can be immediately identified by the hotel so that it can be recovered. confirmed back to the guest concerned. When it is finished, the hotel key can be taken and guests are required to pay for the hotel facilities provided others in the form of food or beverage service, spa, and use of swimming pools etc. to be recalculated and billed to guests.

b. The hotel cash receipt procedure must then comply with the principles of good and correct internal control so as to minimize the occurrence of errors or embezzlement of cash. The need for supervision of cash receipts is also needed in order to create a good and coordinated work environment between one employee and another. The conclusion that can be drawn by the author from the results of research within the company, namely Hotel SPI, that within the company has created a good working atmosphere between superiors and subordinates so that harmonious relationships are fostered, awareness of their

respective positions, good treatment from superiors to subordinates, there is an awareness of their duties and functions, so that the company organization has provided a proper description of the duties and responsibilities of each individual as well as the obligations, limits of authority, to whom the individual must be responsible for the tasks carried out every day. In addition, the company implements policies related to training, evaluation, guidance, promotion, corrective action and compensation for employees, thus it is hoped that every person in the company is encouraged to improve the quality of work and know the good efforts of the company to reward them.

CONCLUSION

Based on research conducted by Hotel SPI on the cash receipts accounting system, it can be concluded that there are obstacles that can harm the hotel, including:

1. Decrease in cash receipts due to the Covid 19 pandemic which makes employees restless and commits fraud.
2. The control of functions related to the hotel is not good, even though the schedule of employees at the reception has been divided according to shifts, carelessness still occurs which causes losses to the hotel.
3. Regarding the documents used in the company, it is based on existing theory, but so that the evidence owned by the company can be used properly for each function, it is necessary to add documents that are more accurate and more effective when using technology.
4. The accounting used in the cash receipts system at the SPI Hotel is not in accordance with the theory that underlies it. The accounting records used are only revenue recapitulation, the company should be able to record in the form of cash receipts journals.
5. The receptionist took inappropriate actions when recording room reservation data that had been registered on a special online application for users. When the receptionist checks the incoming booking, the reservation should be reported directly to a third party. But the reporting procedure is not carried out by the receptionist. So that it becomes a problem that is very influential for the hotel, if it continues to be left without good control it will have a very bad impact.

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