

The Role Of Account Receivables In Handling Delays In Billing Account (Invoices) At The Aruss Hotel Semarang

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Abstract. This final project aims to explain the role of accounts receivable in handling delays in collection of receivables (invoices) at the Aruss Hotel Semarang. The data collection method used in this study is a study of secondary documents, so that accurate data can be obtained regarding the role of efforts to handle late collection of receivables. There are various causes for late payment of receivables, one of which is the length of time for disbursing funds so that payments exceed the due date given. The results that can be obtained from this study are that accounts receivable have an important role in maintaining hotel cash flow and overcoming delays in collecting receivables at the Aruss Hotel Semarang. Accounts receivable play an important role in maintaining the hotel's cash flow, one of which is to overcome how guests experience delays in paying. In addition, the role of other departments is no less important in collecting receivables from guests.

Keywords: Role, Account Receivable, Receivables, Hotel, Invoice

1. INTRODUCTION

The decline in the Covid-19 outbreak in Indonesia has made many tourists from both foreign and domestic increase. This increase also has a good impact on all sectors, including hotels. With the increase in tourists visiting tourist attractions, hotels are always full, and also the emergence of new hotels that have unique and elegant designs and architectures are an attraction for the tourists themselves.

This can also be seen through data owned by the Central Statistics Agency (BPS) through data obtained from January 2022 to October 2022 foreign tourists increased by 364.31 percent compared to 2021.



Figure 1. Data on International Tourist Visits (www.bps.go.id)

In addition, according to data obtained from the Central Statistics Agency (BPS) the Hotel Room Rate (TPK) in October 2022 was 52.31%, an increase of 6.69 points compared to the previous month. In addition, the average length of stay of hotel guests during October 2022 was recorded at 1.66 days, an increase of 0.02 points compared to conditions in October 2021 and September 2022.

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The growing development of the tourism sector has made some parties feel benefited, especially the hospitality business. Currently the hotel business is also increasing accompanied by many people going on vacation. Many new hotels are built and developed in tourist areas and big cities that offer various facilities and prices. This is done with the aim that tourists from various countries and domestic to find a place to stay while traveling.

The existence of hotels in big cities and tourist areas provides many advantages such as being close to tourist attractions, access roads such as toll roads, souvenir centers, etc. The hotel business is now also not only focused on lodging, but also sells facilities owned by the hotel such as meeting rooms, ballrooms, restaurants, lounges, swimming pools, fitness, and others that can be used without having to stay at the hotel.

Factors that cause hotels to grow and develop include checking the performance of human resources on a regular basis, starting from selling quality goods or services for guests who stay so they can compete with other hotels, how to manage hotel finances properly, such as recording expenses and hotel income, checking hotel cash flow, and so on. Not forgetting the hotel's target to be achieved as a benchmark for business development by evaluating and planning new business strategies, it is also unavoidable that the wholehearted service of a hotel makes guests comfortable with the services provided by the hotel.

These things must be checked thoroughly in order to find out how far the performance has been carried out at a certain time. This assessment can serve as a guideline for hotels to improve the company's human resources in the future. Therefore, the graph of hotel development can grow every year. These things are explained by Pratama (2020) receivables, which are a component of current assets on the company's balance sheet.

In addition, according to Gratitude (2015), receivables are receivables or bills that occur with prior approval from related parties that must be billed at the due date. Receivables, namely bills generated from selling goods and services, as well as other assets, of course through credit and receivables occur. The cause of receivables can occur, namely due to making payments for sales transactions of goods and services and paid or paid off by interested parties after the date of sale or purchase using credit, the repayment of which is in installments. Another factor is that there will be an increase in receivables while sales do not change or remain constant, a decrease in sales results and an increase in receivables and fixed receivables, a decrease in receivables followed by a large reduction in sales results, then an increase in sales proceeds followed by an increase in large receivables. As a result, if this problem is not immediately followed up, they will face bankruptcy. (Bukukas.co.id, 11/03/2023)

According to Septemuryantoro (2017), one of the companies in the service sector is the tourism or hospitality business which has become a commodity to increase the country's foreign exchange earnings. The characteristics of a four-star hotel or above will definitely not escape debt problems. One example is guests at a sporting event at the Aruss Hotel, Semarang, who have experienced delays in paying invoices. The guest has been late in paying invoices several times due to the length of the fund disbursement process.

In addition, there are also travel agent guests who have not paid so that the total bill exceeds the credit limit provided by Hotel Aruss Semarang, so the hotel does not accept guests from the travel agent until the travel agent makes payments in advance so that it does not exceed the credit limit that has been set. stated in the agreement at the outset. Based on the background of the causes of the above problems that the writer has made, the writer is interested in knowing more about the Role of Accounts Receivable in Handling Delays in Billing of Accounts Receivable (Invoice) at the Aruss Hotel Semarang.

2. METHOD

Data collection is one of the most important things needed in research to explain how the writer got the information. In conducting research there are several methods that can be used, namely qualitative research methods, quantitative research, etc. In this study the authors used qualitative research methods, because the authors made observations at the research location, namely the Aruss Hotel Semarang, Jl. Dr. Wahidin No. 116 City of Semarang. In addition, the author also conducted interviews with one of the Finance staff at the Aruss Hotel Semarang to be used as one of the samples for this study.

In taking this sample, the author participated in the On The Job Training (OJT) program for six months, from September 2022 to March 2023. In this On The Job Training activity, the author saw firsthand conditions in the field, starting from how to work, operational standards, work environment, how to maintain relationships with colleagues, be professional, and be responsible.

2.1 Data Collection Technique

Data collection is the most important thing needed in research to explain how the writer got the information. In addition, according to experts there are several definitions, namely:

1. Djaman Satori and Aan Komariah (2011: 103)

2. According to Djaman Sator and Aan Komariah, the meaning of data collection techniques is that data collection in scientific research is a systematic procedure to obtain the necessary information, such as information about hotels.

3. Ridwan (2010: 51)

Ridwan stressed the importance of data collection techniques as techniques or methods that researchers can use to collect information, such as information about the number and type of rooms in a hotel.

4. Sugiyono (2013)

Sugiyono stated that the data collection technique is the most strategic research step because the main objective of the research is to obtain information.

According to Teniwut (2022), this data collection method can be used independently when collecting research data, but can also be used by combining two or more methods. Various data collection methods include:

1. Interview

Interviews are data collection techniques that are carried out directly and through direct statements between researchers and informants. With the development of technology, interview methods can also be carried out through certain means, such as telephone, email or video calls via Zoom or Skype. Interviews are divided into two categories: structured and unstructured interviews.

- a. Structured interviews In structured interviews, researchers already know exactly what information they want to get from the informants. In this mode, the researcher usually systematically develops a list of questions. Researchers can also use various research tools such as recorders, cameras and other instruments.
- b. An unstructured interview is a free interview. The researcher did not use an interview guide with specific questions, but only included key points about the problem the respondent wanted to investigate.

In this study, the authors used interview techniques through online media, namely whatsapp with two staff of Hotel Aruss, namely Ms. Diaroem as Human Resource Administration, and Ms. Maria Hutagalung as Account Receivable at Hotel Aruss. In addition, the author also conducted unstructured interviews with Mr. Yuli as Financial Controller while participating in the OJT program at the Aruss Hotel Semarang. The author chooses to use this technique because it is more efficient in terms of time and gets a clearer answer.

2. Observation

Observation is a complex data collection method because several factors play a role in its implementation. Observation data collection methods not only measure respondents' attitudes, but can also be used to capture various phenomena that occur. Observation data collection methods are divided into two categories, namely:

- a. Participant Observation In participant observation, the researcher is directly involved in the daily activities or situations of the individual being observed as a source of information.
- b. Non-participant Observation Unlike participant observation, non-participant observation is observation in which the researcher does not directly participate in the activity or process being observed.

In this study, the authors used participant observation techniques by participating directly as trainees in the finance department of Hotel Aruss Semarang. Apart from that, the writer also made direct observations so that the writer could find out the role of accounts receivable at the Aruss Semarang hotel.

3. Document Study

Document research is a data collection method that does not directly target the person being studied. Document research is a type of data collection that examines various documents useful for analysis. Documents used in data collection are divided into two parts, namely:

- a. Primary documents are documents written by people who directly experienced the event, for example:autobiography
- b. Secondary documents are documents written based on other people's story reports, for example: biographies.

In this study the authors used secondary documents as a data collection technique. The author uses this technique because the author also makes it according to the results of the interviews received when conducting interviews with two staff from Hotel Aruss Semarang itself.

2.2 Data Analysis Technique

In addition to data collection techniques, one of the most important things that researchers need during research is data analysis techniques to get an explanation of the research being conducted. The author himself conducted direct investigations and obtained documents in the form of sample invoices and online interviews via WhatsApp with two employees of Hotel Aruss Semarang. According to Sampoerna University (2022), certain techniques must be used to perform data analysis, so that processing errors do not occur. Below is an explanation of data analysis techniques according to experts:

1. Lexy J. Moleong

According to him, data analysis techniques are activities that control what happens to research tools such as documents, notes, recordings, and others. The author received notes in the form of interviews with two employees of Hotel Aruss Semarang, as well as documents in the form of sample invoices that are usually sent to guests.

2. Spradley

Data analysis is an activity related to examining parts of the research whose purpose is to find certain patterns.

3. Qomari

Data analysis is an activity that involves processing and presenting data to answer the problem being studied.

4. Bogdan

Data analysis technique is a systematic process used to find information from documentation, interviews, etc.

In addition, according to Sampoerna University (2022), data analysis techniques are divided into two types, namely quantitative and qualitative, depending on the research. Here's the explanation:

1. Quantitative Data Analysis Techniques

Quantitative data is numerical or can be calculated because it is in the form of statistical numbers. Quantitative data obtained from surveys, questionnaires or opinion polls.

2. Qualitative Data Analysis Techniques

Qualitative data is the opposite of quantitative data. The data obtained is therefore non-numeric data or not numbers. Qualitative data were obtained from interviews and observations, so that the data obtained better describes the phenomenon. There are several techniques that can be used to process qualitative data, including:

a. Discourse Analysis

Discourse analysis is a technique applied by analyzing interactions between people in social contexts. The purpose of discourse analysis is to find out the patterns that appear in communication activities.

b. Narrative Analysis

Narrative analysis is a technique that focuses on describing the sources of events, which are then presented in narrative descriptions. Examples of narrative data analysis techniques are often used in biographical research.

c. Content Analysis

Content analysis is a qualitative analysis technique that focuses on analyzing data in a specific context. This content analysis is obtained from interview transcripts, recordings, videos and other similar things.

In this study, the authors used content analysis techniques. In addition, because the writer obtained information through interviews with three employees of Hotel Aruss Semarang, the writer conducted a discourse analysis and by carrying out On The Job Training (OJT) activities, the author better understood how to deal with new situations, work environment and new activities.

3. Result and Discussion

Account Receivable or commonly known as the accounts receivable collection section is one of the important sections to support the continuity of smooth payments and also hotel cash flow. As with other hotels, in Aruss Hotel Semarang Account receivable has a big role, namely to help maintain the smooth flow of hotel cash.

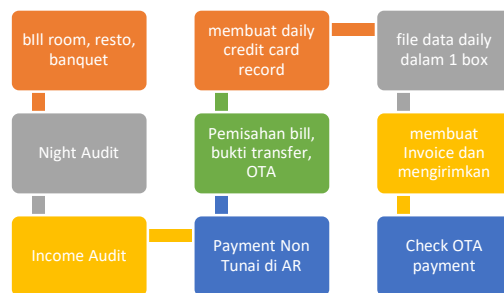


Diagram 1. The Role of Receivable Accounts

Based on the diagram above, accounts receivable will receive a file from the income audit, the file has been separated for all cash payments, which will be brought by the income audit, and accounts receivable will receive all non-cash payments. The files received are guest consumption bills at the restaurant, guest payment bills, proof of transfer, OTA (Online Travel Agent) guest bills, and also guarantee letters. After that, the account receivable will separate the restaurant bill based on the Term ID for each print that comes out of the EDC machine.

For the Term ID of the EDC machine, it varies, such as D for Debit, C for Credit Card, and A for QR payment, for example D5620489 which means Debit restaurant A. Credit Cards are separated according to type, namely master, visa, JCB, Union Pay, etc. As for Debit, namely Debit and Switching. An account receivable must separate all bills according to the Term ID code and type, then it will be recapitulated on the computer and recorded according to the type and Term ID.

After making sure that the data recap is balanced with the data in the system, it can be in one file, files made daily will be made in one box in one month so that it makes it easier for accounts receivable to find the file if needed. After separating the credit card file, continue to check the guarantee letter, the account receivable will check whether the guarantee letter is in accordance with the attached bill.

If the attached bill is correct then the account receivable will generate an invoice. At the Aruss Hotel itself there are two types of invoices, namely, system invoices and manual invoices, system invoices are used to create invoices where the guarantee letter has been input into the system. Meanwhile, a manual invoice is requested from a salesperson who has provided a guarantee letter.

After checking the guarantee letter is appropriate, then the account receivable will send the invoice with a period of 14 days for company or government guests, and 30 days for travel agent guests. The invoice will be signed by the account receivable and also the finance controller and then stamped, before sending the invoice must be copied before sending it. The invoice must be copied so that it becomes a summary of accounts receivable to check the due date.

After that the account receivable will check the OTA, to check the OTA the account receivable will receive an email from the OTA containing the ID number and the date the guest was staying. After that, the ID number is recapitulated on the computer according to the date the email was received. After that, the account receivable will check through the checking account whether the payment through the travel agent has been received or not. If it has been received, a deposit number will be generated to make it easier to check OTA.

After that, the account receivable will check the ID number received from the income audit and match it with the data summary, then write down the deposit number if appropriate. After that, check through the system by entering the ID number if it matches the guest's name and also the OTA will be balanced with the deposit number, then the status will change to closed which means it has been paid and the deposit number will decrease in amount because it has been is balanced with that ID, and will be carried out so on until the amount in the deposit number listed is empty.

After that, the account receivable will check the proof of transfer received through the income audit whether it has been posted according to the data recap or not. use this bank account because you enter proof of the transfer of money that enters the hotel account.

According to Ms. Maria Hutagalung, the role of Account Receivable at Hotel Aruss is very important because one of the job desks is to check all payments (non-cash) that occur at Hotel Aruss. In addition, Account Receivable becomes a filter to check transfer or card payments (credit card and debit card) which must be ensured that they have entered the hotel account. In addition, if guests make payments in cash, the payment will be received by the general cashier and accompanied by an account receivable for giving receipts and stamps.

If the payment made by the guest has not entered the hotel account, the Account Receivable must immediately inform that the payment has not been successful, so the guest must check the status of the transaction is successful or not, if the balance returns to the guest, a payment must be made again so that it can enter the hotel account. Information on successful or unsuccessful transactions can be informed to the Sales marketing department or the Front Office.

According to Ms. Maria Hutagalung as Account receivable at Hotel Aruss, said that there were several Company or Government guests who had been late in making payments from the due date stated in the Invoice. For Company guests, the payment is not too late from the due date, in contrast to Government guests who make payments rather late.

This is because for the Government the process of disbursing funds from the Government is quite long so that the payment is more than the due date stated in the Invoice that the Account Receivable has sent. through the observations that I made while carrying out On the Job Training activities at the Aruss Hotel itself, for Accounts Receivable in 1 month there is 1 meeting with several departments to discuss guests who are due or whose payments are due so they can be processed immediately and it doesn't take long to make the payment.

In addition to holding meetings and reminding guests who have a due date on their invoices. According to Ms. Maria Hutagalung as the Account Receivable at Hotel Aruss, there are a number of things that must be done so that customers pay immediately, namely by reminding the guest directly via telephone, Whatsapp, or email, or you can inform the department directly related to the guest.

According to Mrs. Maria Hutagalung as Staff Account Receivable Hotel Aruss Semarang, the reminder itself is divided into 3 categories, namely: reminder 1 in 30 days, reminder 2 in 60 days, reminder 3 in 90 days. But if the guest still doesn't make payments beyond the third reminder, the account receivable will ask for help from the sales to follow up on the guest, if they haven't finished making payments, they will be visited by their office to make payments immediately. After that the guest will be included in the blacklist and it will be difficult to get credit facilities for all hotels.

4. Conclusion

The conclusions drawn from this study include:

1. Based on this discussion, it can be concluded based on interview data with Hotel Aruss Semarang Account Receivable Staff, that Account Receivable plays an important role in billing and handling accounts receivable problems at hotels. In addition, the Account Receivable has the duty to check and record payment transactions that enter the hotel account, and also monitor guest credit limits and check hotel cash flow.
2. Apart from that, there are several reasons for delays in receivables at Hotel Aruss Semarang. According to the Account Receivable Staff at Hotel Aruss Semarang, guests who are more often late to pay are guests from Government, this is because there is a fairly long process for disbursing funds. An Account Receivable must confirm in advance with the client whether he has received an Invoice or not and when is the estimated time for payment, this is done so that the Account Receivable can monitor payments and minimize the occurrence of payments exceeding the due date.
3. In addition, an Account Receivable will give the guest credit for accounts receivable, there are several conditions. According to the Account Receivable Staff at Hotel Aruss Semarang, there are a number of things to check, namely, whether the guest has stayed before and made payments directly after checking out or the event is over. Then the most important thing is that these guests often stay at Hotel Aruss Semarang, if they have never stayed and have never made transactions at Hotel Aruss Semarang, the Account Receivable must find out the client's payments to other hotels in Semarang/DIY Central

Java.

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