

Analyzing the Need to Develop Materials in the Teaching of Hotel Accounting that Meet the Requirements of the Graduate Users

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Abstract— This article aims at studying the needs of learning materials for the teaching of hotel accounting that meet the requirements of the graduate users. The development of the materials in this teaching is needed in order the graduates can adjust themselves and can be accepted in the world of work. The method used in the study used the development method with qualitative analysis at the stages of the analysis of potentials and problems, and the data collection. At the potential and problem analysis, materials in the syllabus and semester lesson plans were analyzed for hotel accounting course, that involved the lecturer and students. The data were collected by observation, interview, and questionnaire for the users of the graduates. The need for materials to develop the hotel accounting instruction covered (1) the development of hotel industry and accounting profession, (2) method, system and the way of writing financial reports for hotels, (3) transaction activities related to hotel business; and (4) an analysis of hotel financial reports.

Keywords—*Development; Materials; Accounting; Hotel*

I. INTRODUCTION

There are special skill achievements expected from the graduates of the Accounting Study Program of Universitas Pendidikan Ganesha in various businesses such as bank, hotel, and cooperative and small and medium scale business. One of the courses to achieve students' competencies in hotel business is hotel accounting course. The competence of hotel business here refers to the ability of the students beside the ability to apply accounting application, and the ability to compete in hotel business. The students' business mindset needs to be developed in order the graduates of the Economics and Accounting Department can also run a business in the hotel sector. Bali regional revenue is currently dominated by the tourism aspect. "Tourism is a variety of tourists' activities supported by various facilities of services provided

by the community, business people and the government, and the local government" [1]. "Tourism has been decided to be the leading sector that requires all ministries to support tourism activities" [2]. The statements were expressed by the President of the Republic of Indonesia (Joko Widodo) in a limited meeting. In order to become the leading sector, there is a need for expertise in human resources capital and natural human resources. The expertise can be acquired through education. And one of the types of education that can develop competitive advantages of the students in tourism is hotel accounting course. The materials are presented in hotel accounting course needs to be continually developed to meet the requirements of the users of the graduates. Currently, the materials consist of a hotel accounting syllabus that is not yet adequate to anticipate the development in hotel business. Hence, this article studies the problems related to the materials that need to be developed in hotel accounting course that meet the requirements of the users of graduates. The following is the report of a study of hotel accounting that meets the users of the graduates.

II. METHODS

The design of the activity used the model of "instructional materials development according to reference [3] that consists of steps: need analysis in the instruction and the need analysis of the users of the graduates who use accountants, analysis of the suggestions given by the users of graduates, management organization, and developing instructional objectives.

The subjects of the study were the users of the accounting department graduates in Bali province. The instruments used to collect data consisted of (1) observation guide, (2) questionnaire, (3) interview guide and (4) document study.

The data analysis was done by following the procedure of qualitative data analysis by analyzing the instructional objectives and the users' suggestions.

III. RESULTS AND DISCUSSION

A. *Result of the Study of the Users of Graduates*

The information on the users of graduates was obtained from 20 hotel managers in Bali province from different areas: Kuta Badung, Gianyar, and Buleleng. From the results of tabulation of the questionnaire given to the users of graduates who hire the accounting staff information was obtained about hotel activities that consist of accommodation, restaurant and SPA. The task of the accounting department in the hotel is to record all transactions that occur in the hotel, to write financial reports, journal, worksheet, inventory, profit and loss report and making a recapitulation. The accounting department needs to understand hotel businesses.

B. *Instructional Materials of Hotel Accounting*

In the instructional materials for a course there is a detail of materials that will be learned. According to the results of the questionnaire distributed to the users of graduates it can be summed up the materials that are contained in hotel accounting course as follows: (1) the development of hotel industry and accounting profession; 2) method, system and the way to write a hotel financial report; (3) transaction activities related to hotel businesses; and (4) analysis of hotel financial reports. The development of hotel industry and accounting profession can be known from the the following quotation. "tourism in Indonesia is the sector that has an important position for community economic growth and empowerment. If we see the development of tourism in 2015-2019, the National Planning Board or Bappenas targeted the Bruto National Income of 8% with the target of Indonesia tourist visit of 275 million in 2019. The potential of tourism in Indonesia is great enough, moreover if we read the growth performance of tourism from World Trade Tourism Council (WTTC) that places Indonesia at the nine highest ranks in the world. The data of Indonesia tourist travel and the total expense in 2013-2017 show a positive trend every year. Similarly, the data from the Central Bureau of Statistics that records 250.04 million travels in 2013 and this increased from 20 million travels to 270.2 million in 2017 with the total expense of Rp 253.45 quintillion, the increase in the number of tourists increases the tourism expense that reaches 9 percent each year and the increase in the number of travels in the tourism sector shows that there is an increase in economic growth, an increase in purchasing power and a conducive security situation" [4] "the growth potential of tourism through traveling budget is one of the types of travel that can stimulate the growth of tourism by optimizing the travel budget trend development. Travel budget is a form of tourism that places budget as an important consideration, especially by selecting accommodation and transportation with an affordable price. The millennial who were born in 1980s to the middle of 1990s mostly enter the budget traveler category. The report from Asia Travel Leaders Summit mentions that the characteristic of Indonesian millennial is that

they pay most attention to the affordable price than the characteristic of Chinese, Singaporean, and Indian tourists. An another characteristic of the youths is that they prefer doing tourism travel based on the use of digital technology at the time of asking for the hotel budget and transportation tickets. If looked at the distribution of Indonesia tourist travel according to age group, 31% Indonesian tourists age between 15 and 34. The phenomenon of budget travelling leads to the growth of hotel budget business that is mostly selected because of the price affordability "[4] "the growth in the hotel sector in the third quarter of 2018 was also lower than that of the third quarter of 2017. In this third quarter of this year, the growth of hotel industries was only at 4.31%, while at the same quarter in 2017 it was at 5.58%. One of the factors that caused this decrease is the increasingly strong business competition in this digital era [5].

The profession of accounting in the digital era and its development in the future will be replaced by technology. According to the Head of Directorate of Research and Development of the Supreme Audit Agency of the Republic of Indonesia, Dwi Setiawan Susanto "to be able to survive in meeting the changes and to continually contribute to the civilization, accounting profession has to understand to strengthen expertise (mastering skills), to open a wider horizon (opening mind), and instilling strong values and ethics" [6].

The method that can be used to write a financial report for a hotel can adjust to the standard of financial accounting that applies in general. Based on the standard of financial accounting what is something that should be done is "the profit and loss report, an equity change report, balance, cash flow report and financial report" [7].

"A complete financial report consists of Balance, Profit and Loss Report, Equity Change Report, Cash Flow Report, and Notes on Financial Report, A financial report has present in a normal way the financial position, financial performance, equity change, and the company cash flow together with the statement that the financial report has followed the effective standard. The process of the presentation and expression of hotel accounting report in general is not different from other financial accounting reports in other industries. This is caused by the fact that in general seen from the process of presentation and expression companies can be differentiated into three types: commercial, service, and manufacture. However, in the hotel industry there is a guidance that makes the writing of its financial accounting report process uniform, that it is based on the USALI guide. "Uniform System Of Accountants For Lodging Industry (USALI). This system gives some uses such as (1) uniform understanding of terms that are commonly used in hotel business; (2) the financial data for hotels with the same class can be compared and (3) making data follow a chronological order with the aim of making further compilation and interpretation" [8]. Beside the financial report of hotel organization, there is also the activity of writing a management accounting report. "Accounting reports basically show the comparison between budget and its realization. With such form, the user is expected to be able to monitor earlier the presence of deviations that occur in order to immediately make a decision and corrective action. A hotel

management accounting report consists of a statistical report and hotel departmental report". "A profit and loss report. The elements of the profit and loss report include the hotel sale, cost price and departmental operational cost, departmental profit, operational costs that are not distributed, fixed cost, income tax, and net profit the hotel sale contains all services or product offered by the hotel. Services and products offered such as the sale of room service, food and beverage and other services such as communication, laundry and spa. The hotel sale contains all types of service or product offered by the hotel that cover room service sale that can be differentiated into two, namely guests that stay for a short time (transient guests), guests that stay for a long time (permanent guests), sale of food and beverage that consists of food outlet, coffee shop, main dining room, room service, MOD (minor operational department) sale, cost price and operational both of the department reports operational costs that produce income, departmental profit which is the difference between the department sale and the costs that occur. For example, room department profit, food and beverage department profit, MOD department profit, operational costs that cannot be distributed to the department that produces the sale, This cost is called undistributed operating expenses. The undistributed operating expenses are costs that occur in accounting, HRD, EDP, energy cost, sales, security and maintenance, fixed cost is a cost that is not influenced by activities or volume of the hotel business, income tax is a tax on income according to the effective tax regulation, and net profit is the net profit of the hotel operation during a year period" [8].

The transactional activities that are related to hotel business. The transactional activities that are related to hotel business include sale of rooms and sale of restaurant(s). "The sale of rooms in a hotel gives a contribution to the amount of sale with the range between 60 to 70%." The rotation of the sale of rooms is relatively high with a relatively small number of sales of each unit and a high rotation of cash. The sale of rooms in a hotel involves some functions such as those of front office room, house keeping, front office cashier. The related functions. In the sale of rooms according to reference [9] the functions are those of the receptionist, front office cashier and front office. There are some documents related to the sale of rooms, namely room count sheet, registration form, guest bill, cash receipt, city ledger, and report of room occupancy (house keeping report). There are some functions related to the sale of restaurant according to reference [9]. The functions are those of waiters, cashier, kitchen, front office cashier and the document that is related to the sale of restaurant is captain order that is used to record the list of guests who order food and beverage in the hotel restaurant" [10]. The analysis of the USALI hotel financial report system

The potential of accounting profession in the future has to be able to analyze financial reports that include hotel financial report. The analysis of hotel finance can be done by using the USALI system. "According to the Uniform System of Accounts for the lodging Industry (USALI) hotel accounting is a departmental accounting that means that every hotel department prepares a financial report according to the characteristics of the department in question. Some of the

departments in a hotel are profit centered and some are cost centered. The profit centered departments include food and beverage department. This department will report income from food and beverage and the cost expended to produce the income. While the cost centered department only reports costs that occur for an accounting period since this department only spends operational costs" [8].

The financial report analysis can be seen from the growth of income, the development of average room rate. "the growth of income, department expenses, gross profit, net profit (loss) in the current year, liability, equity, profitability of gross profit toward income, profit before tax toward equity, net profit toward equity, gross profit toward asset, profit before tax toward asset, solvability of asset toward liability, liability toward equity".

Managing a hotel by analyzing operational ratios will get information on hotel operations. These operational ratios are the responsibility of the management department of the hotel. There are some operational ratio analyses used in a hotel which include (1) average daily rate, (2) revenue per available room (3) average hotel guest's expense (4) food cost percentage, (5) beverage cost percentage, (6) revenue per available seat hour, and (7) average daily rate. "Room department operational success is measured from the ratio of daily room rate. This ratio also gives information on average daily room sale that is useful and marketing department that can be used to measure both departments " as measured with this ratio. From average daily room rate the effectiveness of the department is measured in producing the sale of room. The calculation of average daily rate is influenced by types (standard, deluxe, superior, suite. etc), room rate and single and double room occupancy rate so that it can be formulated as average daily rate = room revenue/ Number of rooms sold). The ratio indicates that the higher the revenue the better the department performance" [8]

Furthermore, it is explained that "the performance efficiency of the hotel food production is measured by Food Cost Percentage approach, that is, by controlling food cost price sold by the cost price of food. If the difference between the cost price of food sold and the standard cost price of food exceeds the tolerance determined then the management needs to do an extra tight control. Food Cost Percentage can be formulated as cost of food sales/ food sales" [8]

From the description above, we can sum up the description of materials and materials coverage of hotel accounting course. The general description of the development of the hotel industry and the application of accounting in the hotel industry, accounting profession, facilities and classifications of hotel business, hotel organization structure, the basic concept that underlies hotel accounting process and hotel transactional activities. The method and system of hotel accounting, Profile Operation Hotel Room Occupancy, work plan and hotel budgeting, Hotel Fixed Asset Depreciation, Hotel financial report and financial ratio analysis.

TABLE 1. COVERAGE OF HOTEL ACCOUNTING MATERIALS

NO	Objectives of the Course	Indicators of the Attainment of the Objectives	Scope of Materials
1	To understand the general description of hotel industry development	Can explain the general description of hotel industry development	The general description of hotel industry development
2.	To understand basic concepts that underlie hotel accounting	Can explain the basic concepts that underlie hotel accounting	Basic concepts that underlie hotel accounting
3.	To understand hotel accounting process	Can explain hotel the accounting process	Hotel accounting process
4.	To understand transactional activities that occur in the hotel	Can explain transactional activities that occur in the hotel. .	Transactional activities that occur in the hotel. .
5.	To understand the hotel accounting method and system	Can explain the hotel accounting method and system	Hotel accounting method and system 1
6.	To understand the characteristics or profile of how a hotel business operates	Can explain the profile or how a hotel business operates	Profile Operation Hotel
7.	To understand and can calculate room occupancy	Can calculate room occupancy	Room Occupancy
8.	To understand work plans and budgeting in a hotel business	Can write a work plan and budgeting in a hotel business	Work plan and hotel budgeting
9.	To understand how to calculate hotel room rates	Can calculate hotel room rates	Introduction to room rates
10.	To understand hotel fixed asset depreciation	Can calculate , record, and present hotel fixed asset depreciation in a balance	Hotel Fixed Asset Depreciation
11.	To understand how to write and present a profit and loss report	Can write and present a profit and loss report	Profit and Loss Report
12.	To understand how to write and present a balance report	Can write and present a balance report	Balance Report
13	To understand how to write and present a cash flow report	Can write and present a cash flow report	Cash flow Report
14.	To understand how to analyze a hotel financial report by analyzing the hotel financial ratio	Can analyze a hotel financial report by using t hotel financial ratio analysis	Hotel Financial Ration Analysis

IV. CONCLUSION

Based on the information from the users of graduates , the materials that are needed in hotel accounting course include (1) hotel industry and accounting profession development; (2) the method, system and way to write a hotel financial report; (3) transactional activities that are related to a hotel business and (4) hotel financial report analysis

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