

## **APPLICATION OF CASH EXPENDITURE SYSTEMS TO SUPPORT EFFICIENCY OF COSTS IN GENERAL CASHIER SECTION ON HARRIS HOTEL TUBAN**

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### **ABSTRACT**

The problems that often occur in the General Section Cashier Harris Hotel Tuban is the case of cash expenditures for petty cash activities. General Cashier's section was disturbed by petty cash requests and additional expenses due to petty cash activities. The purpose of this research is to know petty cash system and procedure at General Cashier Harris Hotel Tuban and to know cost efficiency in General Cashier section related to petty cash expenditure. The method of analysis used in this research is descriptive statistical analysis method. This analysis is done by collecting and processing the data obtained thoroughly and in detail, then described so as to obtain a clear description of the facts by comparing the system and procedure cash disbursement petty cash at Harris Hotel Tuban with theory according Mulyadi (2016). The researchs' results showed that cash disbursement system by petty cash in General Cashier at Harris Hotel Tuban was in accordance with Mulyadi theory. Petty cash system cash disbursement procedure in General Cashier's section at Harris Hotel Tuban starts from receiving reports of lack of supplies from related departments then through department supervisors, store keeper, purchasing and General Cashier for the issuance of petty cash. The level of cash dispensing system efficiency by petty cash in General Cashier Harris Hotel Tuban section in 2015 s.d in 2017 fluctuates. The inefficiencies that occur each year are due to the expenditure of petty cash beyond the budget set. While the efficiency that occurs due to petty cash spending is less than the budget set.

Keywords: cash expenditures, petty cash, cost efficiency.

### **INTRODUCTION**

The more tourists who visit Bali, the more need of services such as: transportation, hotels, restaurants, villas and others. Their needs can be met with the existence of various service providers, including travel agents and hotels during their stay in Bali.

In the operation of a hotel, the hotel is supported by several departments including: Sales & Marketing, F & B Service, F & B Product, HRD, Accounting Department and others. Accounting Department is one department that plays an important role in a hotel. In this department, all the bookkeeping and financial processes of the company are

done. Accounting Department is the part in charge of managing the finances, both cash receipts and disbursements of the hotel. Accounting departments are generally divided into sections such as Income Audit, General Cashier, Receiving, Store Keeper, Payable Account, Cost Control, Purchasing, Chief Accounting and Financial Controller.

Although there are many divisions and staff managing the hotel's finances, General Cashier's activities are very interesting. General Cashier takes responsible for managing petty cash, so that all cash purchase transactions and cash out payments for payments of debts and payments of water, taxes, electricity, calls will be recapitulated by a General Cashier. General Cashier also checking the financial statements of each of the outlets at Harris Hotel Tuban, then taking note in the cash book and filing financial statements from each outlet as proof of cash receipt and depositing money to the bank. This is where the role of staff in the General Cashier section is necessary to regulate cash inflows in the operational activities of Harris Hotel Tuban, so it is necessary to set the procedure of cash disbursement. The arrangement of cash disbursement procedures is very important, to prevent cash expenditures (cash) for purchases of products that are not available in the store at the moment or out of stock, thus causing more expenditure than cash in General Cashier. So it's not just a matter of running out of cash at General Cashier but in case of cash shortage in hand sometimes General Cashier has to spend personal money for petty cash activities, General Cashier's part is also disturbed by petty cash request and the addition of expense due to petty cash activities, such as transportation costs of buying products, parking fees at a supermarket and other expenses. This will disturb the operations of the hotel due to the accumulation of parking fees or other additional costs are quite large.

The aims of this research is to know petty cash system and procedure at General Cashier Harris Hotel Tuban and know cost efficiency in General Cashier section related to petty cash expenditure.

Tuerah (2013) entitled Evaluation of the System Implementation and Procedure of Cash Receipts and Expenditures of the Department of Population and Registry of Southeast Minahasa Civil. The objective is to know the effectiveness of the implementation of the system and procedure of cash receipts and expenditures at the Department of Population and Civil Registry of South Minahasa Regency. The method used is descriptive.

The results of his research that the system and procedures have been implemented is in accordance with the rules.

Rismadi (2013) with title Evaluate the Effectiveness of Production Cost Control and Production Cost Efficiency. The goal is to overcome the deviations or production costs and assist management in conducting supervision. The method used is descriptive. The result of the research is the production of losses in 2011 to 2013.

Suardika (2017) entitled The Analysis of SPA Product Purchase System to Support Cost Efficiency in Kupu-Kupu Jimbaran Bali. The goal is to know the SPA product purchase system to support cost efficiency in Kupu-Kupu Jimbaran Bali. The analytical technique used is descriptive statistics. The result of the research shows that there is an increase of cost efficiency from 2014 s.d year 2016.

## RESEARCH METHOD

The type of research used is descriptive statistical research where researchers directly come to the object of research that Harris Hotel Tuban to obtain data and information needed in evaluating the implementation of the system of cash expenditure to support cost efficiency in the General Cashier at Harris Hotel Tuban. The research was conducted at Harris Hotel Tuban located at Jalan Dewi Sartika Tuban Badung Bali. The research started from January 2018 to May 2018.

This research using research's stages that related to the problems under study. Those stage are: Identify the significant problems to solved using descriptive statistic analysis; Formulate clear issues and determine the objectives and benefits of research; Gather information on the hotel overview and data on the implementation of cash expenditures system and procedures at Harris Hotel Tuban; Put forward a logical conclusion based on the results of the study and provide advice on Harris Hotel Tuban.

This research uses qualitative and quantitative data types. Qualitative data in the form of short history, organizational structure of Harris Hotel Tuban and petty cash system and procedure at Harris Hotel Tuban. While the quantitative data in the form of petty cash budget, calculation of petty cash expenditure due year 2015 to 2017 and calculation of cost efficiency expense related to petty cash. Data source used in this research is primary

data that is data obtained directly from Harris Hotel Tuban. Technique of collecting data in this research are interview, observation, documentation and literature study.

The analysis method used in this research is descriptive analysis method. This method started with gathering and processing the data. The method of analysis used in this research is descriptive statistical analysis method. This method of analysis begins with collecting and processing the data obtained thoroughly and detail, then described so as to obtain a clear description of the facts by comparing the system and procedure cash expenditures petty cash at Harris Hotel Tuban with book theory of Mulyadi's (2016) "Sistem Akuntansi" concerns cash expenditures system and procedures for petty cash so that a conclusion can be described and provide some suggestions considered necessary for the hotel.

## RESULTS AND DISCUSSION

The data used in this research is taken directly from the location of this research is Harris Hotel Tuban which is located at Jl. Dewi Sartika, Tuban, Kuta, Badung Regency, Bali 80361, with phone number +62 361 9365255, faxed +62 361 9366 258, and email address sales-harris-tuban@tauzia.com. Harris Hotel Tuban is a 4 star hotel located in Tuban close to Ngurah Rai Airport. Harris Hotel Tuban has been established since 2002 and is one of the brand Tauzia Hotel Management.

From the results of research conducted can be explained petty cash expenditures system and procedures in the General Cashier at Harris Hotel Tuban is as follows:

Petty cash expenditure system applied in General Cashier Harris Hotel Tuban consists of the documents used, accounting records used, related functions and flow chart.

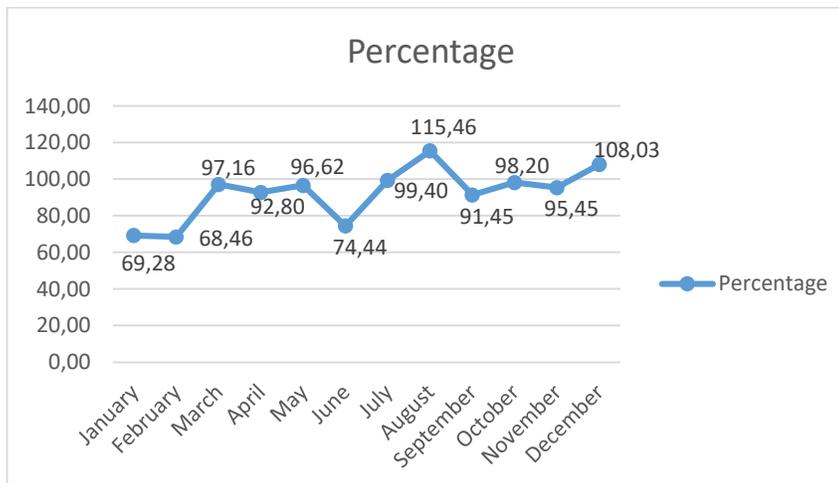
1. Documents used in the petty cash system are: evidence of petty cash, checks, petty cash expenditures, proof of cash expenditure and small refill petition requests.
2. Accounting records used are: cash expenditure journals, cash expenditures, check registers and cash expenditure journals.
3. The related functions in the petty cash fund are: cash functions, accounting functions, the petty cash holder functions, and the internal audit functions.

4. The flow chart of the petty cash fund system is a chart of the sequence of procedures made flowing in the elements that make up the petty cash fund, as described in points 1, 2 and 3 above.

The procedure for establishing a petty cash fund: Petty cash system cash expenditures procedure in General Cashier's section at Harris Hotel Tuban starts from receiving reports of lack of supplies from related departments then through Department Supervisors, Store Keeper, Purchasing and General Cashier for the issuance of petty cash.

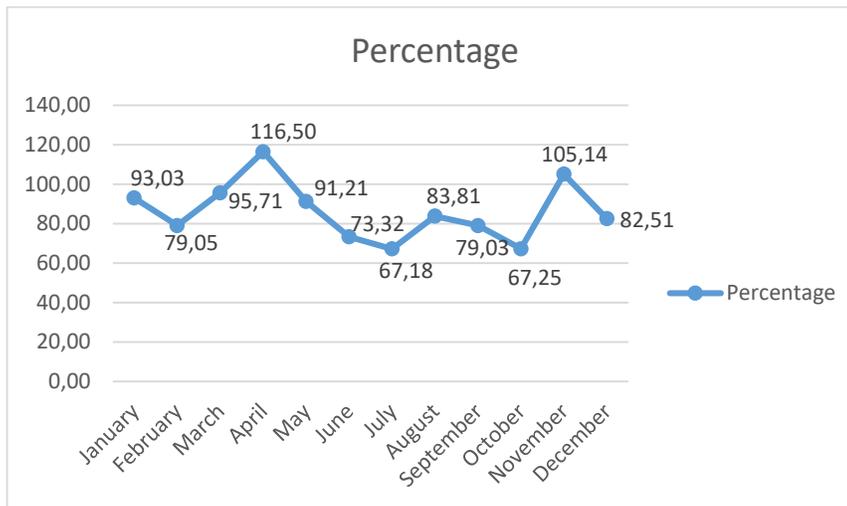
The efficiency level of cash expenditures system applied in General Cashier Harris Hotel Tuban is seen from Petty cash expenditure in General Cashier Harris Hotel Tuban. The efficiency of the cash disbursement system is obtained by comparing petty cash expenditures with petty cash budgets.

Efficiency level in 2015 occurs inefficiency of expense on petty cash expenditure due to the amount of room commission expenditure in August. The inefficiency of these costs is evident from the value of the petty cash fund being spent larger than the budget value set out in the General Cashier section. While the most efficient petty cash expenditure occurred in February. Efficiency in February occurred because the amount of petty cash expenditure is quite small and does not exceed the budget set. The efficiency level on 2015 described on the diagram bellow.



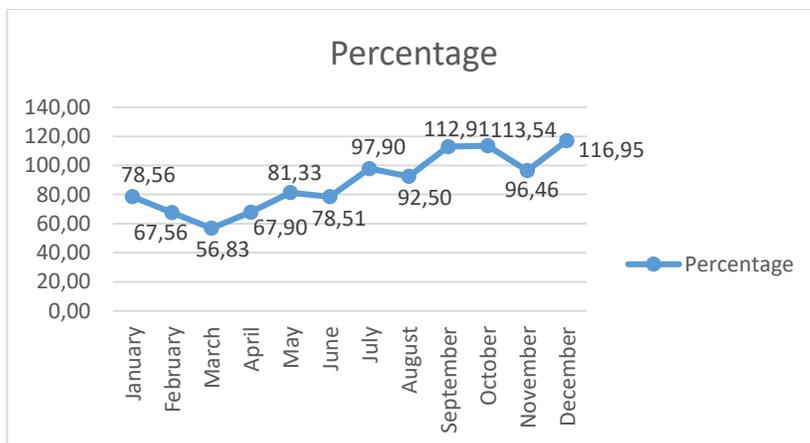
Picture 1  
 The Cost Efficiency of Petty Cash Graph  
 at Harris Hotel Tuban Year 2015 (Data processed, 2018)

In April 2016 there was an inefficiency of expenses on petty cash expenditure because in April at Harris Hotel Tuban the Tauzia Meeting was held, so the petty cash expenditure was nominal below Rp. 500,000, beyond the set budget. The inefficiency of these costs is evident from the value of the petty cash fund being spent larger than the budget value set out in the General Cashier section. Meanwhile, the most efficient expenditure of small cash funds occurred in July. The efficiency in July occurred because the amount of petty cash expenditure is quite small and does not exceed the budget set. The efficiency level on 2016 described on the diagram below:



Picture 2:  
 The Cost Efficiency of Petty Cash Graph at Harris Hotel Tuban Year 2016 (Data processed, 2018)

In December 2017 there was an inefficiency in the expense of petty cash expenditure because in December there was an increase in hotel guests so that the supply of goods or materials in the hotel was in short supply. This causes the purchase of goods in cash. While the most efficient petty cash expenditure occurred in February. Efficiency in February occurred because the amount of petty cash expenditure is quite small and does not exceed the budget set. The efficiency level on 2017 described on the diagram below.



Picture 3  
The Cost Efficiency of Petty Cash Graph  
at Harris Hotel Tuban Year 2017 (Data processed, 2018).

## CLOSING

Petty cash cash expenditures system in General Cashier's section at Harris Hotel Tuban consists of documents used, accounting records used, related functions and flow charts. Petty cash expenditures procedure in General Cashier section of Harris Hotel Tuban starts from receiving reports of lack of supplies from related departments then through department supervisors, store keeper, purchasing and general cashier for the issuance of petty cash.

The efficiency of cash expenditures system by petty cash in General Cashier Harris Hotel Tuban section in 2015 s.d in 2017 fluctuates. The inefficiencies that occur each year are due to the expenditure of petty cash beyond the budget set. While the efficiency that occurs due to petty cash spending is less than the budget set.

Given that Harris Hotel Tuban does not have a flow chart, it is advisable to create a flow chart as a guide in cash expenditures by petty cash.

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