

Operational Audit as a Performance Assessment Tool of Front Office Cashier at Renaissance Bali Uluwatu Resort & Spa

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Abstract. An operational audit is an examination conducted to review (systematically) part or all of the organization's activities in order to evaluate whether the available resources have been used effectively and efficiently. The front office cashier is one of the most important parts because it has the main function of carrying out tasks related to guest account payments at check-in and check-out related to the hotel's main source of revenue. Payment transaction processes and reports on transactions made must comply with applicable Standard Operating Procedures. This study aims to analyze and reveal the performance of the front office cashier related to payment transactions made by guests during check-in and check-out at the Renaissance Bali Uluwatu Resort & Spa. The data used in this research comes from primary data obtained by conducting interviews and documentation. The analysis technique used is the Miles and Huberman analysis technique, where the activities in qualitative data analysis are carried out interactively and continue to completion, so that the data is saturated. The results of the operational audit on the cashier's front office performance is the front office cashier's performance is considered to be efficient but less effective. This can be seen from the frequent occurrence of shortcomings when reporting, namely the attached transaction proof in the form of a credit card slip, which based on the SOP should also be attached to the cashier's journal report submitted to the Finance Department.

Keywords: operational audit, front office cashier, performance

1. Introduction

The hotel industry plays an important role as one of the supporting sectors for tourism. Without a hotel it will be difficult for tourism in an area to develop. The existence of a hotel as a means of public accommodation is very helpful for tourists who are visiting for a tour with the services provided by the hotel. Hotel is a company that is managed by its owner by providing food, beverage, and bedroom facilities to people who are traveling and are able to pay a reasonable amount according to the service received.[1].

The rapid development of the tourism sector requires every hotel business to adapt to changes in an increasingly competitive environment and to improve business strategies in order to remain competitive

to achieve their business goals [2]. Every hotel is required to create good service that is supported by the presence of qualified human resources or employees. To create this, a series of inspection and evaluation activities on operational activities carried out by the hotel are required, in the form of operational audits[3].

Operational audit is an examination of the company's operations, including accounting policies and operational policies that have been determined by management, to find out whether these operations have been carried out effectively, efficiently and economically. The results of the operational audit can be used for future improvement materials so that the hotel can carry out operational activities effectively and efficiently[4].

The front office is a department located at the front of the hotel, not far from the hotel lobby and entrance, with a location at the front of the front office including the department that is most easily searched and seen by guests, so the services provided to guests and the performance of their employees must really good and in accordance with the standards set by the company. The front office is further divided into several main sections, namely information, operators, and front office chasers[5].

Front office cashier one of the most important parts because it has the main function of carrying out tasks related to guest payment payments when checking in or checking out related to the hotel's main source of revenue. How to process payment transactions and reports on transactions carried out must be in accordance with Standard Operating Procedures applicable in the company.

The front office cashier at Renaissance Bali Uluwatu Resort & Spa accepts payments from guests for room rental and other facilities used by guests. Based on the applicable SOP, reports made by the front office cashier are made per end of shift and a summary of transactions per day is made. The report must also be accompanied by supporting transaction evidence in the form of a folio for each transaction and a credit card slip for payment by credit card.

The fact that what happens is that the front office cashier staff on duty often do not attach proof of transaction in the form of a credit card slip which should be attached to the cashier journal report made by the front office cashier staff. The department in the Finance Department that checks the cashier's journal report must contact the front office cashier for a re-examination of the transaction. This caused the front office cashier on duty on the next shift to re-examine the transactions that occurred on the previous day. As a result, work obstructs the work in the Finance Department which checks cashier journal reports because it will take longer to do the work.

2. Literature review

2.1 Audit

Auditing is defined as a systematic process to obtain and evaluate (objectively) evidence related to assertions about economic actions and events, in order to determine the level of compliance between assertions and predetermined criteria, and communicate the results to interested parties. . In general, audits can be grouped into five types, namely: 1) financial statement audits, 2) internal control audits, 3) compliance audits, 4) operational audits, and 5) forensic audits[6].

2.2 Management Audit (Operational)

Management (operational) audits are conducted to review (systematically) part or all of the organization's activities in order to evaluate whether the available resources have been used effectively and efficiently. The results of the operational audit are in the form of recommendations to management regarding operational improvements. Operational audit is also often called a performance audit or management audit[6]. The targets in an operational audit are activities, activities, programs and areas within the company that are known or identified as still requiring improvement / improvement, both in terms of economization, efficiency and effectiveness. There are three main elements to an audit

objective: 1) Criteria, 2) Cause, and 3) Effect. The stage in the operational audit is divided into five stages including the following: 1) Preliminary audit, 2) Review and testing of management controls, 3) Detailed audit, 4) Reporting, and 5) Follow-up[7].

2.3 Performance assessment

Performance appraisal is the periodic determination of the operational effectiveness of an organization, parts of the organization, and employees based on predetermined goals, standards and criteria. The main purpose of performance appraisal is to motivate employees to achieve organizational goals and to comply with predetermined standards of behavior produce the desired action and results[8].

2.4 Effectiveness and Efficiency

Effectiveness can be understood as the level of success of a company to achieve its goals. Effectiveness can be interpreted as a comparison of inputs and outputs in various activities, up to the achievement of the goals set, both in terms of quantity (volume) of work results, quality of work results, and the targeted time limit. Efficiency relates to how the company operates, in order to optimize the use of its resources. Efficiency is related to the method of work (operation). In relation to the input-process-output concept, efficiency is the ratio between output and input. How much output is produced by using a certain number of inputs the company has[7].

2.5 Front Office Cashier

The main task of the cashier in general is to receive payments, as well as in hotels to receive payments and provide expense accounts to guests. Its main function is to carry out tasks related to guest account payments when checking in and checking out efficiently, friendly and accurately[5].

3. Research methods

This study uses qualitative data in the form of an explanation of Results of interviews with the front office cashier regarding the work procedures of the front office cashier and Standard Operating Procedures for the front office cashier. The data source used is primary data in the form of interviews with the front office cashier and Standard Operating Procedures at the front office cashier. Data collection procedures used are documentation and interviews.

Activity in qualitative data analysis is carried out interactively and continues to completion, so that the data is saturated. Activities in data analysis are: 1) data reduction, 2) data presentation, and 3) drawing conclusions.

4. Results and Discussion

Renaissance Bali Uluwatu Resort & Spa distinguishes two types of guests, namely those who have made a reservation first, either through travel agents or hotel websites and walk-in guests. Regarding payment transactions during check-in and check-out, the front office cashier makes a report, a copy of which will be given to the Finance Department. This report is made per end of shift and a summary is also made per day. The report is D140 Journal Cashier. D140 Journal Cashier is a journal for transactions made by front office cashiers. The journal records payment transactions made by guests for payments for rooms and hotel facilities used. For transactions with credit cards, a credit card slip for payments made and a folio will be attached to these transactions. Each front office cashier receives Rp.5,000,000 (five million rupiah) which is used in carrying out duties as cashier. For cash payment transactions, the money will be put in an envelope then dropped into the drop safe box. This cashier journal is printed at the end of each shift, and at 21.00 for all cashier id's checked by the night auditor.

Efficiency relates to how the company operates, in order to optimize the use of its resources. Efficiency relates to the method of work (operation). The operational activities of the front office cashier

at Renaissance Bali Uluwatu Resort & Spa, when compared to the definition of efficiency, can be considered efficient. Judging from the process of recording payment transactions made by guests, it is computerized and uses a system, so there is little possibility of errors in recording or adding up the total payment. The computerized recording process and using the system makes the work process faster and easier. Control or supervision has been carried out by the FO Supervisor for cash that will be dropped into the drop safe box to be taken by the general cashier. As well as the payment process by guests and the recording has been carried out in accordance with the applicable SOP.

Effectiveness can be understood as the level of success of a company to achieve its goals. Effectiveness can also be interpreted as a comparison of inputs and outputs in various activities, up to the achievement of the goals set, both in terms of quantity (volume) of work results, quality of work results, and the targeted time limit. The operational activities of the front office cashier are considered ineffective, because there is often a lack of proof of transactions in the form of credit card slips which should be attached to the cashier journal report that the front office cashier submits to the Finance Department. This is not in accordance with the standards stipulated in the SOP, that the credit card slip of each transaction must be attached to the cashier's journal report.

Based on the implementation of an operational audit on the performance of the front office cashier regarding payments made by guests during check-in and check-out, findings or audit evidence have been found that support recommendations for improvement / correction for the front office cashier at Renaissance Bali Uluwatu Resort & Spa. as follows:

1. Criteria, procedures performed by the front office cashier in reporting payment transactions by guests when check-in and check-out are carried out in accordance with applicable Standard Operating Procedures, and attaching proof of transaction, one of which is a credit card slip.
2. Condition, there is often a lack of supporting transaction evidence, namely a credit card slip in the cashier's journal report submitted to the Finance Department.
3. Due to the lack of accuracy of the front office cashier on duty when doing shift closing and the lack of detailed inspection by the night auditor when examining the summary of transactions per day.
4. As a result, the reporting carried out by the front office cashier is not in accordance with the Standard Operating Procedure, which also affects the finance department that checks credit card transactions which will be hampered in doing their work because they have to ask the front office cashier to re-check evidence of insufficient transactions. So that the performance of the front office cashier is considered less effective. Previous research conducted by Angelia (2016) entitled "Operational Audit of Human Resource Functions at Hotel X Surabaya" also found that policies that were not implemented in operational activities led to ineffective performance, this was due to not updating the job description accordingly. with policies so that the tasks carried out are not in accordance with the job description. In contrast to research conducted by Elva (2019) with the title "Operational Audit on the Sales and Consumer Service Function at the Hamzah Batik Malioboro Shop", which found that the performance of the sales department was considered effective based on generally accepted standards even though the company did not have a written SOP. for the sales department, this is because operational activities are carried out based on verbal instructions by the manager. The performance of the front office cashier at Renaissance Bali Uluwatu Resort & Spa is also contrary to the theory of effectiveness according to Bayangkara, (2015: 17). Effectiveness can be understood as the level of success of a company to achieve its goals. So that the performance of the front office cashier can be considered ineffective because the goals set based on the SOP are not achieved.
5. Recommendation, to conduct a more detailed examination by the shift leader when the shift closes and the night auditor to ensure that every transaction recorded in the cashier's journal has a credit card slip attached as proof of the transaction which is also in accordance with the settlement credit card per day.

Operational audit aims to help the company assess the level of effectiveness and efficiency in the front office cashier's performance and provide recommendations for improvements in the management

of activities carried out by the front office cashier. Based on the results of the operational audit on the performance of the front office cashier, Renaissance Bali Uluwatu Resort & Spa especially the front office cashier is expected to follow up on the recommendations given so that the performance of the front office cashier becomes more effective. Because based on the results of previous research conducted by Ida Ayu Dewi Prayogi Manuaba and Ketut Muliarta RM (2019) found that operational audits have a positive effect on hotel employee performance.

5. Conclusions and suggestions

Based on the results of the implementation of operational audits on the performance of the front office cashier, it can be concluded that the performance of the front office cashier regarding payment transactions made by guests during check-in or check-out is efficient but less effective. The performance of the front office cashier is considered to be efficient because based on the results of operational audits that have been carried out, the process of recording payment transactions made by guests is computerized and uses the system. Control or supervision has been carried out by the FO Supervisor on the money from cash transactions. As well as the payment process by guests and the recording has been carried out in accordance with the applicable SOP.

Based on the conclusions that have been presented, the suggestions that can be given are as follows: 1) A more detailed examination should be carried out by the shift leader when the shift is carried out and the night auditor ensures that every transaction recorded in the cashier's journal has attached evidence of supporting transactions in accordance with the standard applicable. So that the performance of the front office cashier becomes effective because the results achieved are in accordance with the SOP and do not cause obstacles in the work process for other related departments, 2) The performance of the front office cashier is considered efficient, the hope is that it can be maintained and implemented better so that front performance office cashier at Renaissance Bali Uluwatu Resort & Spa is getting more efficient.

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