Account receivable strategy in handling receivables' goods at the aruss hotel semarang

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Article Info	ABSTRACT
	Hotel Aruss Semarang has various payment methods that can be used by its customers. The account receivable is responsible for all transactions that are not in the form of cash. After the event ends, the accounts receivable section will send an invoice that must be paid before the due date. However, there are invoices that are past due so they require an account receivable role. The Problem of the research is what strategies are carried out by the accounts receivable section in handling receivables and the obstacles faced in the receivables collection process. Qualitative descriptive methods were used to obtain reliable data, researchers carried out observation, interviews and documentation activities. The results of this research are that the accounts receivable section has a strategy such as reminding receivables that are past due three times, if they are still not paid, the accounts receivable section together with the relevant sales person will make a visit. If payment has not been made in accordance with hotel policy, the relevant sales party will pay the receivable. The obstacles experienced by the accounts receivable section in the receivables collection process are internal obstacles and external obstacles. *This is an open access article under the CC BY-SA license.*

1. Introduction

The definition of a hotel according to Bagyono (2012) is that a hotel is a type of accommodation that is managed commercially and professionally, provided for everyone to receive accommodation, food and drink and other services. Each hotel has advantages

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that will be maintained and improved to provide provisions for competing with other hotels, such as excellent service. Generally, the types of guests can be classified into several groups such as internal customers and external customers such as government, company and so on. There are several types of payment methods provided by a hotel such as payment on the spot, deposit, employee ledger and credit facility. One example of a form of cooperation that can be done is the hotel will provide credit facility to guests from government And corporate.

Credit facility is a payment method with a type of loan given for the needs of a business. As person in charge of credit, section account receivable will consider several things in giving credit facility to a company, such as looking at the payment track record of the company concerned. After obtaining approval from financial controller And general manager, part account receivable will prepareletter of agreement between the two parties. After the event is over then part account receivable will send invoice to customers containing details of sales of goods and services. However, sometimes some customers make payments beyond the due date, this is something the department must pay attention to account receivable so as not to disrupt the hotel's cash flow. Part account receivable must have a strategy so that customers can pay their receivables. So that account receivable have to do reminders routinely. If the customer still doesn't pay his bill then account receivable And sales The person concerned will make a visit with a letter of intent to pay.

2. Literature Review

Writing in this literature review the author puts forward several theories related to the problems faced which were obtained through references in the form of books and journals to help the process of writing the final project report so that it can be maximized in writing it. The study presented will provide a theoretical basis for the problems that will be raised in the writing, especially in the accounting department of a hotel.

2.1. Hotel

According to Hesti Purwaningrum (2021: 21) hotel comes from the French word "hostel" while in Latin it is "hospes". In the 18th century in London, England the word "hotel" began to be used for an inn called the Garni Hotel. Hotel Garni itself is a residence or accommodation that applies a daily, weekly or monthly rental system. The term hotel began to be known by the public in 1797. According to Ira Meiriana (2017), hotel types are divided based on several factors, namely:

a. Classification based on number of rooms
b. Classification based on class
c. Classification based on location
d. Classification based on purpose of visit

Running a good hotel operation requires cooperation from all parts. According to (Komar 2014: 9) there are several hotel departments, namely:

a. Front office department
b. Food and beverage department
c. Housekeeping department

d. Marketing department
e. Accounting department
f. Engineering department
g. Personnel department

2.2. Strategies

According to Effendy (2008: 32) strategy is planning and management to achieve a goal. Meanwhile, according to Rangkut (2009: 3) strategy is a tool to achieve goals. The main goal is for the company to be able to objectively see internal and external conditions, so that the company can anticipate changes in the external environment. From several expert opinions above, the author concludes that strategy is a method that has been planned individually or in groups that is useful for achieving the goals that have been determined. According to Amirullah (2015: 175) there are several characteristics of strategy, namely:

a. Unfield, namely uniting all parts of the organization or company.
b. Complex, comprehensive in nature, covering all aspects of the organization or company.
c. Integral, that is, all strategies will be appropriate at all levels.

2.3. Account receivable

In the organizational structure of the accounting department, there is a section called accounts receivable which regulates the collection of receivables from the company and payments on credit including room revenue and other sources. Room pricing plays a major role in highly competitive businesses such as hotels because hotel room sales are the spearhead of a hotel business. Apart from the hotel having to maintain its profitability, the hotel also has to provide guests with balanced feedback according to the price paid by the guest (Asshofi, 2023). Having a receivable account can measure and increase the liquidity of a company. According to Purwaji (2017: 51) account receivable (trade receivables) or trade receivable (trade receivables) in business activities is a receivable that arises due to sales activities, both services and goods and will generate cash. According to Giri (2017: 133) receivables can be classified into 2 types, namely:

a. Trade receivables are receivables that arise from the main business of a company, such as trade receivables and service receivables. This type of receivable has a certain period of time depending on the policies set by the company.
b. Non-business receivables, namely receivables that exist not due to the company's main business, such as: interest receivables, receivables from employees, and so on.

3. Method

Qualitative descriptive research methods were used in this research. According to Sugiyono (2017: 9) qualitative research methods are research methods that are based on postpositivism or interpretive philosophy, used to examine the conditions of natural objects, where the researcher is the key instrument. This qualitative approach is used to obtain information related to "Strategy Account Receivable In Handling Receivables at the Aruss Hotel Semarang".

3.1   Data collection techinuque

Data collection can use primary sources and secondary sources. The data taken by researchers comes from primary sources, namely data sources that directly provide data to data collectors or researchers. This primary data is in the form of interviews with sources, format invoice and formats proforma invoice. Meanwhile, the data collection technique was carried out using triangulation, namely combining observation, interviews and documentation.

a. Observation

According to Sugiyono (2017) observation is the basis of all science, it is through factual data that has been obtained through observation that scientists can work. Observations are carried out by direct observation of matters relating to research variables to obtain the necessary data. Research objects in qualitative research are divided into 3 components, namely:

1) Place, namely a place to make an observation. In this research, the place taken was the Aruss Hotel Semarang.
2) Actor, namely the perpetrator observed by a researcher. In research actor which is taken is account receivable.
3) Activity, namely activities carried out by actors in ongoing social situations. In this research, the author observed all section performance account receivable.

b. Interviews

According to Sugiyono (2017) an interview is a meeting between two people who exchange information and ideas by asking questions and answering so that they can form meaning on a topic. There are several types of interviews, including structured interviews, semi-structured interviews and unstructured interviews. Researchers conducted interviews directly with Mrs. Maria Hutagalung as account receivable at the Aruss Semarang hotel.

c. Documentation

Documentation techniques are a way for a writer to obtain information directly from the research site so that the writer obtains relevant information. Documents are records of events that have passed, documents can be in the form of writing, images or other works. The results of observational research and interviews will be more easily trusted if they are supported by evidence. The document used by the author is the Aruss Semarang hotel structure, format invoice, format proforma invoice and other related data.

3.2   Data analysis technique

In qualitative research, data can be obtained from various sources, using various data collection techniques. Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation which is carried out by coordinating data into categories, describing it into units, synthesizing it, arranging it into patterns, choosing what is important. and what will be studied, then make

conclusions so that they are easily understood by yourself and others. Qualitative data analysis is inductive, namely an analysis that is obtained from what is obtained and then developed into a hypothesis. According to Sugiyono (2017), the interactive model of components in qualitative data analysis, namely:

1) Data collection namely the steps taken in a study are data collection. In this research, data collection was carried out by combining observation, interviews and documentation.
2) Data condensation, data concentration is the process of selecting, focusing, simplifying, abstracting action data from field notes, interview, transcript, various documents and field notes.
3) Data display, in this research the author not only uses narrative text but also uses chart as a visual representation.
4) Conclustion: drawing/verifying, the final step is conclusion drawing and verification. Initial conclusions may change as other evidence is discovered.

4. Results and Discussion

4.1. Customers at hotel aruss semarang

According to Law of the Republic of Indonesia Number 8 of 1999 concerning consumer protection, it is stated that a customer is every person who uses goods and services available in society, whether for the benefit of themselves, their family, other people or other living creatures and not for trading. One important aspect of doing business is looking after customers. If customers feel satisfied because of our service, customers tend to become regular customers who will come again and again so that company income can continue to increase. Hotel Aruss Semarang has 2 types of customers, namely as follows:

a. Internal customers are customers who come from the hotel environment. With internal customers they can provide an assessment of the products or services provided can even provide suggestions so that the services provided can be even better. The internal customers at the Aruss Semarang hotel are head of department and all existing employees. There are several benefits provided by the hotel specifically for internal customers, namely a 30% discount for all employees who consume food from restaurant but can only be in take away just. Then profit for head of department is having employee ledger.
b. An external customer is someone who buys and uses a product or service for personal gain and is not part of the company. In general, external customers are more important than internal customers because external customers can provide income to the company so that the business can run smoothly and efficiently. External customers at the Aruss Semarang hotel include: corporate or company, government, online travel agent, and travel agent.

4.2. Strategy account receivable in handling receivables
4.2.1. Payment methods at hotel aruss semarang

Hotel Aruss Semarang has several valid payment methods, such as:

a. Payment on the spot

Guests who come often make payments upon arrival, there are several ways to pay on the spot, such as:

1) Cash payment

The cash payment system is a payment process using currency (paper money and metal) as a means of payment. At the Aruss Semarang hotel, cash payments are served. However, this money is not managed by the department account receivable but rather by the general cashier. Every day the general cashier will calculate the previous day's income specifically in cash and witnessed by one of them security.

2) Credit card

Credit cards are a non-cash payment system using cards issued by certain banks. Several functions of a credit card are to get insurance as it is a credit card, can be used to record costs because all transactions are listed, and can be used as an emergency fund. There are several types of credit cards, namely visa, debit, mastercard, and Qris.

Bill that has been prepared by the cashier will be carried out at the end shift. Then part night audit will double check all existing transactions on that day. The next day part income audit will double check all transactions and the non-cash part will be handed over to the department account receivable. Then part account receivable will be a rematch between bill, dirty drag And settlement. Several things to pay attention to are the nominal value, card type and term ID number. The following is an example of card types along with term ID numbers:

    a) View : C037253
    b) Qris : A037275
    c) Debit: D372758

If an available bill which is not appropriate then part account receivable will reconfirm with the cashier whose name is listed on it bill the. If the amount paid is less than what it should be, the cashier must replace it with the appropriate bill. Once everything has been confirmed to be in order, section account receivable will make daily credit card report then the next thing will be done balancing In the system, payments from banks will enter the company account after a few days, such as payments from Bank Mandiri, CIMB and BRI will be delayed by one day, while BCA bank payments will be delayed by one to two days. This happens because banks need time to deduct commissions according to the type of card used by hotel customers. In general, the commission for visa, master, JCB, union is 1.6%, debit 0.15%, switching 1% and Qris 0.7%.

The obstacle that is often encountered is the process of settlement which does not match the date, the limit to do settlement, namely exactly at 00:00 at night. In the world of finance settlement is the process of completing offline transactions using an EDC machine (Electronic Data Capture). Process settlement on the EDC machine and the system should

run at the same time if the process does not run simultaneously there will be difficulties during the process balancing. Another obstacle is the cashier making a mistake in making it report credit card in the system, for example payment via visa but the data inputted into the system is debit. Here part account receivable must be very careful in the checking process, if an error occurs in the type of card then replace the system as soon as possible to make it easier when carrying out balancing.

b. Deposit

Deposit is a payment process where guests make payment before arrival. Guests will make reservations via online travel agent Usually hotels will provide promos which can also be used as a promotional event so that they can attract customers. Reservation What has been done will go to the team reservation hotel and will continue to the section account receivable which will be entered into the system. When guests arrive front office department will create a city ledger which will then be submitted to the department account receivable. In this process part account receivable will deduct 10% for party commission online travel agent whereas for reservation Those made via the website will be subject to a double discount of 8% and 15%.

c. Employee ledger

This payment method specifically for employees is called employee ledger. But only para heads of department Only those who can use this payment method. Para head of department can enjoy a meal at the restaurant Aruss Semarang hotel but the payment process is through salary deduction. Part account receivable will cooperate with human resources for the payment process. If one head of department eat the food that is there restaurant cashier outlet will make bill then part night audit will make city ledger then the next day part account receivable will check whether there really is a transaction, then every month account receivable will make a report on anyone who uses it employee ledger with knowledge financial controller local. Then the report will be submitted to the human resource department for the salary calculation process. Then part human resource will work together with parts account payable for the process of disbursing these funds.

d. Credit facility

Hotel Aruss Semarang has credit facility as a form of loan given to its customers. Credit facility This is valid for 2 years. There are several things that the department must pay attention to account receivable before giving credit facility, such as first looking for information about the company's background and even its financial track record, this is to see whether the company makes payments on time if it has receivables. Several stages to get credit facility from the Aruss Semarang hotel, namely as follows:
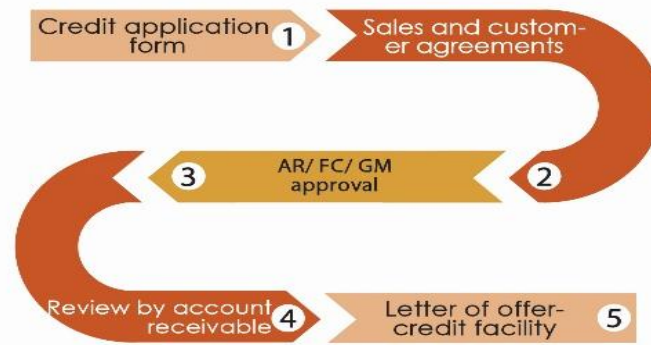
Figure 1. Credit Facility Flow

(Source: Account Receivable Hotel Aruss Semarang)

From the picture above, it can be seen that the first step taken was starting from the sales department which offered credit facilities to Aruss Semarang hotel customers. The sales department will provide a credit application form to the customer containing the applicable provisions, then as a sign that both parties agree the customer will sign the form. Next, the accounts receivable section, financial controller and general manager also sign the form. Then the accounts receivable section will review the background of the company that will apply for the credit facility. The account receivable section will dig up information through fellow professional colleagues from different hotels in Central Java. What needs to be ensured is how smooth the company's payment system is. After collecting a lot of information, the accounts receivable section will issue a letter of offer-credit facility which will be approved by the local financial controller and general manager.

Based on the results of interviews conducted by researchers with Mrs. Maria Hutagalung as account receivable at the Aruss Semarang hotel, until 2024, there are a total of 45 credit facility recipients consisting of corporate and travel agents. However, not all Aruss Semarang hotel customers have a credit facility. For customers who do not have a credit facility, the sales department must create a Temporary Credit Facility or TCF that has been approved by the financial controller and general manager. This temporary credit facility contains information regarding company data including: address, telephone number and loan amount. Next, the account receivable section will open access to the system so that the front office can create a city ledger. Then the accounts receivable section can create an invoice and send it to the company or customer concerned.

4.2.2. Invoice and handling late payments

An invoice is a document used as proof of sales of goods or services that provides information regarding the quantity, price and amount that can be billed to consumers who have made a purchase. The use of invoices is as a form of detailed information regarding a purchase and to store financial archives or sales records. Invoices or invoices are considered to be a valid reference when adding transactions to financial bookkeeping. Hotel Aruss Semarang has 2 types of invoices that can be used, namely proforma invoices and invoices. There is a slight difference between the two, a proforma invoice is a bill that is issued before the event has taken place, while an invoice is a bill that is issued after an event has occurred. Some things that must be on the invoice are the customer's name, company address, customer telephone number, invoice serial number, invoice creation

date, invoice due date, sales description along with costs, account number and signature of the accounts receivable section as well as the financial controller. At the Aruss Semarang hotel there is also a manual invoice, but it can only be issued in urgent situations and must be with the knowledge of the local financial controller. Because the manual invoice will come out when all the bills have not been posted into the hotel system. The reference in making it is also to use a guarantee letter only. With this, it is very possible for errors to occur in the bill recap because there could be additions during the event that were not accounted for, so it is difficult to minimize errors in sales details and there is a risk of uncollectible bills. Invoices or invoices are created based on sales. The account receivable department will immediately send an invoice after the event ends or the guest has checked out of the hotel.
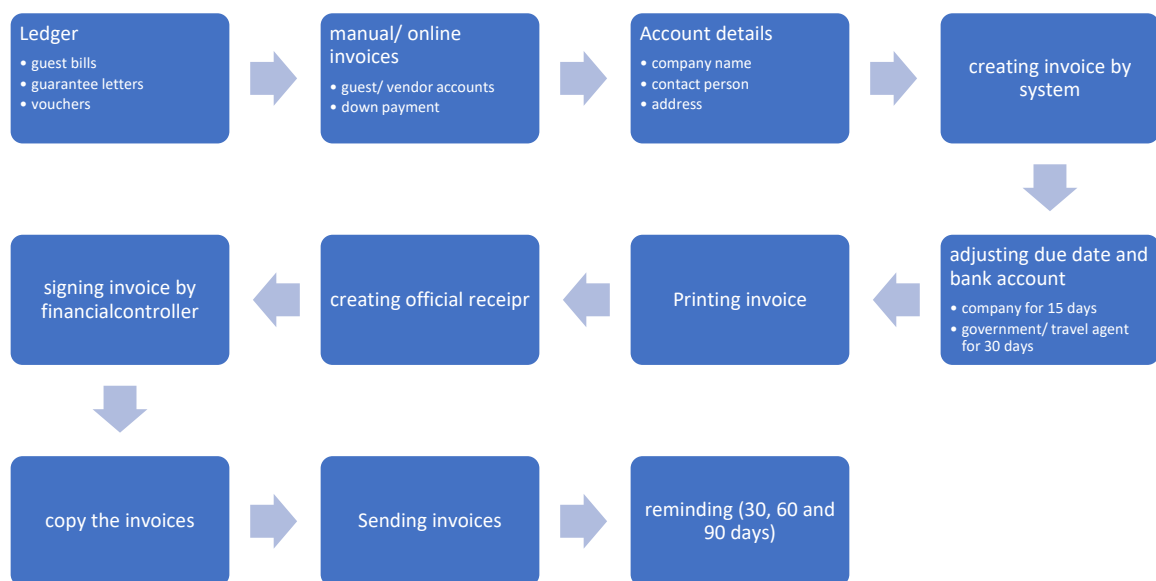

Figure 2. The Steps for creating invoice

The steps for creating an invoice start with the front office department which prepares the city ledger and includes supporting documents such as guest bills, guarantee letters, and vouchers for travel agents. Guarantee letters and vouchers will be provided by the sales department which has been created from the relevant company. Then the receivable account will double-check whether a manual invoice has been previously created or not, so that invoices are not sent twice. If a manual invoice has been created, the accounts receivable section will check whether there has been a payment to the company account related to the invoice. If there is no manual invoice, an invoice will be processed through the hotel system. The account receivable section will double-check the suitability of the details of the order description, company name, contact person, address with those in the system and on the guarantee letter or voucher and guest bill. Then the account receivable section will create an invoice through the system by adjusting the due date and company bank account number, such as customers from BRI Bank will only make payments to other BRI Bank accounts, so the account receivable section must adjust the type of bank so that the payment process will be smoother. easy. Due dates are differentiated, for companies it is 15 days from the date the invoice is created, while for governments and travel agents

they are given up to 30 days. Invoices can be printed after all data is correct. After the invoice is printed, the account receivable section can create an official receipt. Then the invoice can be signed by the financial controller. After that, the receivable account will copy the documents that will be sent to the customer. This aims to ensure that the receivable account section has archives, while the original documents will be sent to the customer.

The account receivable department will always monitor payments that have been entered into the company account. After payment has been made, the account receivable will create a payment down form which will be added to the previously copied invoice file. However, it is not uncommon for many payments to exceed the due date. Therefore, there must be control from an account receivable to check aging details, namely a report to find out the age of receivables that have not been paid by the hotel user or customer. In general, it should not exceed 30 days from the due date, if there is a receivables maturity that exceeds this time limit, the accounts receivable section will provide a reminder to customers which is divided into 3 stages, namely:

a. Reminder 1, carried out when 30 days pass.
b. Reminder 2, carried out when 60 days pass.
c. Reminder 3, carried out after 90 days.

Reminders are made via telephone, mobile messages and email as well as sending a reminder letter during the reminder process. Every month there will be a credit meeting which is useful for discussing unpaid receivables. This credit meeting will be attended by the front office department, sales and marketing department, general manager and the accounting department represented by the financial controller and the accounts receivable section. On this occasion, the account receivable section will convey the payments that have not yet been paid and what problems they are facing. For customers who are often late in making payments, this will also be the case discussed at the credit meeting. There will be special considerations for cases like this, these considerations make it possible that when the customer wants to book again at the Aruss Semarang hotel they will not be allowed to use the credit facility or debt system again.

Hotel Aruss Semarang does not have any specific sanctions for its customers who are late with payments. But if it really comes to those reminders that the third customer cannot pay the bill according to the invoice then the part account receivable will cooperate with the sales department to do a visit or a visit to the customer, so that the hotel clearly knows the problems experienced by the customer. Because if there are too many late payments, it will really affect the hotel's cash, so the role of the department account receivable is very important here. On visit The hotel will bring a letter stating that the customer is able to pay the receivable. The hotel also has its own policy if this is done visit the customer still does not pay his receivables then the party sales The hotel will be responsible for paying off the receivables from these customers. This payment can be made through salary deductions every month.

4.3. Account receivable constraints in recevaible collection

Based on research conducted by the author during the 6 month on-the-job training period, the author found several obstacles both internal and external, the following is the explanation:

a. Internal constraints

There were obstacles that came from internally, from information that researchers got from the local accounts receivable section. These obstacles were caused by human error from the relevant department. Human error is a mistake made by someone whether they are studying or a professional. The obstacle in question is related to the completeness of supporting documents, based on standard operational procedures or SOPs for the Aruss Semarang hotel, the front office department will complete other documents as proof of transactions carried out by customers, during the city ledger process. Several supporting documents are required when sending an invoice, in the form of a guest bill, guarantee letter, confirmation letter and voucher. As a result, the invoice creation process takes longer because you have to wait for the document. The solution to this obstacle is to increase cooperation between all departments.

b. External constraints

The obstacles faced by the accounts receivable section in collecting receivables are not only internal, but external factors also become obstacles. The following are some problems that are often encountered by the account receivable section:

1) Customer response

Customers who have dependents at the Aruss Semarang hotel will receive an invoice that has been sent by the account receivable department. However, not all customers respond quickly, sometimes there are some customers who respond but it takes a long time. Accounts receivables must be very diligent in reminding customers who have these receivables. Because if the receivable account is never charged, the bill will not be paid.

2) Payment flow

Every company and government will have different payment flows according to Standard Operating Procedures or SOPs. However, the account receivable section has a due date for payment so it is not uncommon for payments to be late. According to the receivable account at the Aruss Semarang hotel, payments from the government tend to take longer. This is because the process for disbursing funds from the government is quite long and the checks carried out are quite strict, so it is very likely that payments will exceed the due date.

3) Inappropriate document delivery estimates

Invoice delivery will use an expedition, but this delivery process takes time depending on the distance to the destination. Normally the delivery time for this document is around 2 to 3 days, but it is not uncommon for the delivery process to take longer than usual because there are problems with the expedition, so the delivery estimate that has been estimated by the receivable account is missed.

The impact or consequence of external constraints is that guests do not want to pay their bills because the accompanying documents are incomplete, which raises questions about whether the bill was really addressed to them. Payment times will also be longer due to minimal customer response or unexpected delivery estimates. The solution to external obstacles such as customer response and payment flow, the accounts receivable section must be more routine in providing reminders. To estimate the arrival of documents that

are not accurate, the account receivable section must always monitor delivery through the receipts provided by the expedition party.

5. Conclusion

Based on the results of research conducted by researchers at the Aruss Semarang hotel along with the discussion that the researchers have outlined, the following conclusions can be drawn:

1. Hotel Aruss Semarang provides several payment methods that can be used by all hotel customers, namely cash payments, credit cards, deposits (especially for online travel agents), employee ledger (for internal customers) and credit facilities. To process payments using the credit facility itself, the account receivable section will create an invoice, which contains information regarding the quantity, price and amount to be billed. There are 2 types of invoices, namely proforma invoices and invoices. If there is no receivable account, receivables cannot be collected on time. Some strategies so that the receivables are paid immediately are by carrying out reminders which are divided into 3 stages, namely reminder 1 (exceeding 30 days), reminder 2 (exceeds 60 days), and reminder 3 (exceeds 90 days) by calling or sending a reminder letter.
2. In the process of collecting receivables, there are several obstacles faced by the accounts receivable section. There are 2 obstacles, namely internal obstacles (incomplete supporting documents) and external obstacles (including: less responsive customer response, payment flow, inappropriate delivery estimates). To overcome these obstacles, collaboration with other departments is also needed. Apart from that, the accounts receivable section must be more active in providing reminders and checking the delivery process more often through receipts provided by the expedition.

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