

Hotel Accounting Practice Learning

Abstract— A spreadsheet-based application for hotel accounting practices learning according to the uniform system of accounts for the lodging industry (USALI) needed by lecturers and students. The research objectives were: 1) to produce a spreadsheet-based application for learning hotel accounting practices according to USALI; 2) to analyze the results of expert tests and user assessments of the feasibility of a spreadsheet-based application for learning hotel accounting practices according to USALI. This type of research is research and development using descriptive methods. The research activities consist of analyzing the need for a spreadsheet-based application for hotel accounting practices learning according to USALI, developing a spreadsheet-based application for hotel accounting practices learning according to USALI, conducting expert tests, and assessing the appropriateness of a spreadsheet-based application for hotel accounting practices learning according to USALI. The object of this research is the development of a spreadsheet-based application for learning hotel accounting practices according to USALI. The research location is at the Bali State Polytechnic. The type of data used is quantitative data obtained from primary and secondary sources. Quantitative data consists of test results and feasibility assessment of applications which include technical feasibility and operational feasibility. Data were collected using interview methods, questionnaires, and documentation. Quantitative data were analyzed using percentage analysis techniques. The results showed that the spreadsheet-based application for learning hotel accounting practices according to USALI consists of several parts, namely files, journals, ledgers, worksheets, and financial statements. The results of expert testing and user assessment indicate that the spreadsheet-based application for learning hotel accounting practices according to USALI has met technical feasibility and operational feasibility. A spreadsheet-based application for hotel accounting practices learning according to USALI in learning practices.

Keywords—applications, spreadsheets, practices, accounting, hotels

I. INTRODUCTION

Vocational tertiary institutions are tertiary institutions that organize a vocational education system directed at mastering specific applied skills. Vocational tertiary institutions should be able to produce skilled workers needed by the industry. Therefore, in the vocational college study program curriculum, the semester credit unit load for practical courses

can reach more than 50% of the total semester credit unit load.

The practice material is one of the components of the practical learning system. The practice material has an effect on the learning process and the achievement of learning outcomes [1]. Practice learning materials important for lecturers and students in learning. For lecturers, practice materials help lecturers in directing and evaluating practical activities. For students, practice materials guide students in carrying out practices to achieve the expected competencies.

Hotel accounting practice materials following USALI are one of the practice materials needed for hotel accounting practices. Hotel accounting practice materials according to USALI will make it easier to adapt to hotel accounting information systems which are generally also developed according to USALI. Besides being designed for manual learning, practice materials are also created for spreadsheet-based hotel accounting practices learning to increase learning effectiveness.

Based on preliminary surveys in libraries and bookstores, hotel accounting practice materials according to USALI are not yet supported by spreadsheet-based applications. Therefore, it is necessary to develop a spreadsheet application for hotel accounting practices learning according to USALI. Spreadsheet-based applications that are developed must meet technical feasibility [2], [3] and operational feasibility [4], [5], [6]. The use of hotel accounting practice materials follow USALI makes it easy to adapt various accounting packages used by hotels. The use of spreadsheet applications in learning accounting practices can increase learning effectiveness[7].

Learning hotel accounting practices using spreadsheet-based applications are cheaper and environmentally friendly because it reduces paper usage for learning practice. The use of spreadsheet-based applications affects learning and can improve behavior and learning motivation [8], [9]. The use of spreadsheet-based applications is preferred over traditional methods and can improve learning performance [10], [11]. In addition, spreadsheet-based applications can improve skills and work productivity [12], [13], and it's widely used in

processes of financial reporting and corporate operations [14].

This study will describe the development of a spreadsheet-based application for hotel accounting practices learning according to USALI. This study will also analyze the expert tests and user assessments feasibility results of the spreadsheet-based application used in hotel accounting practices learning.

II. LITERATURR VIEW

Financial accounting (financial accounting) is a part of accounting that aims to produce financial information of an entity, useful for stakeholders as users of financial reports in making decisions about investment and credit, understanding financial position, financial performance, and cash flow [15]. Hotel accounting practices Learning is learning using the accounting cycle application in the hotel industry according to USALI. USALI (Uniform System of Accounts for The Lodging Industry) is a uniform account system that establishes

Table 1.

TABLE I. FEASIBILITY L EVELS AND R EVISED C RITERIA

IV. RESULTS AND D ISCUSSIONS

The following will describe an overview of the development of a spreadsheet-based application for hotel accounting practices learning and expert testing and user assessment of the appropriateness of these applications for use in learning.

A. Overview of the Application

a standard account format and classification in preparing and presenting financial reports [16].

Teaching materials are materials that are used in the learning process by lecturers and students that are arranged systematically [17]. Teaching materials can be in the form of printed, audio-visual, audio, visual, and multi-media materials [18]. Spreadsheet-based teaching materials were computerized simulations of worksheets [19]. The spreadsheet application is widely used with other software in the accounting process [20] because the spreadsheet application is flexible and easy to use [21]. Spreadsheet-based applications used widely in accounting and finance learning can develop applied skills. [8], [22].

III. RESEARCH METHODS

This type of research is research and development using descriptive methods. The research activities consist of analyzing the need for a spreadsheet-based application for hotel accounting practices learning according to USALI, developing a spreadsheet-based application for hotel accounting practices learning according to USALI, conducting expert tests, and assessing the appropriateness of a spreadsheet-based application for hotel accounting practices learning according to USALI.

The object of this research is the development of a spreadsheet-based application for learning hotel accounting practices according to USALI. The research location is at the Bali State Polytechnic. The type of data used is quantitative data obtained from primary and secondary sources. Quantitative data consists of test results and feasibility assessment of applications which include technical feasibility and operational feasibility. Data were collected using interview methods, questionnaires, and documentation. Quantitative data were analyzed using percentage analysis techniques. The conclusion was made by comparing the percentage with the assessment percentage scale shown in

The spreadsheet-based application for hotel accounting. The spreadsheet-based application consists of files, journals, general and subsidiary ledger, worksheets, and financial reports shown in Fig. 1

Fig. 1. Main menu of the application

1) File

User contains user information such as identification number, name, department, and position. User information is displayed on each sheet to facilitate the assessment. It can reduce the possibility of application users exchanging files during practical learning.

unit, and total. It used to input vendor and customer data along with related payable and receivable balances.

Fig. 2. User of the application form

The general company information includes company identity, accounting information, and tax information. Relevant company information such as company name, accounting date, or period will be displayed automatically on the identity documents and financial reports.

Fig. 5. Vendor and customer form

2) Journal

This spreadsheet-based application uses a general journal approach. All transactions that occur will be recorded in the general journal. The transactions are recorded according to the departments in the hotel, namely room, food & beverage (F&B), laundry, spa, sales & marketing, administration & general, human resources department (HRD), and utility/maintenance. The account name column is validated using list validation so that it is selected easily. Journal entries form followed by manual journals form. Account numbers will be generated automatically according to the selected account. The credit column value for one of the fields has resulted automatically. This automation is done by utilizing a combination of functions such as if, lookup, concatenate, repetition, and sum.

Fig. 3. General information form

Account and opening balance consist of the account number, account name, classification, normal balance, and opening balance. The account name on the chart of account is available in three columns, namely the account name in Indonesian, in English, and the account name selected. It

intended to automate the accounts displayed following the choice of the desired language (Indonesian/English).

Fig. 4. Chart of Account

Vendor and customer information contains names, numbers, addresses, cities, telephone terminals, invoice numbers, invoice dates, and opening balances related to vendors/customers. Inventory information consists of inventory name, inventory number, size, quantity, price per

Fig. 6. Journal form

3) *Ledger*

The ledger consists of a general ledger and a subsidiary ledger. A subsidiary ledger consists of a subsidiary ledger of accounts payable, accounts receivable, and inventory. The balance of a subsidiary ledger will be recapitalized in the account payable, accounts receivable, inventory list. The account name column in the general ledger, vendor names, customer names, and inventory in the subsidiary ledger fill in using data validation so that they can be selected easily. Debit

and credit column automation fill in by utilizing combination of several functions such as if, sum, sumif, and vlookup.

Fig. 7. General ledger

4) *Balance and Worksheet*

The balance and worksheet section consist of the opening balance, trial balance, adjustment entry and worksheet, closing entries, and closing trial balance. The opening balance sheet is filled in using the data on the initial account balance. The trial balance sheet is prepared based on the general ledger account balance. Adjustment entries and worksheets are used for the preparation of financial reports. Closing entry and closing trial balance are used in the process of closing the ledger so that accounts can be used again in the next period. Automation in this section is made by utilizing functions including if, and, or, sum, sumif, left, mid, right, and vlookup function.

5) *Financial Statement*

The financial reports section includes various financial reports, namely department reports, income statements, other comprehensive income, change of equity, financial position, cash flow, and financial statement notes. Automation in the financial reports section by utilizing functions including if, and, or, sum, sumif, left, mid, right, and vlookup.

B. *Testing and Assessment of Applications*

Expert tests and user assessments of spreadsheet-based applications are carried out to determine the appropriateness of applications used in learning. Application eligibility includes technical and operational feasibility. The following will describe the results of expert tests and user assessments of spreadsheet-based applications.

TABLE II. TECHNICAL FEASIBILITY TEST RESULTS

Based on technical feasibility testing and assessment results by experts and users, the spreadsheet-based application stated that the application meets the technical eligibility requirements because the score (%) is more than 62.51%. It means that the hardware and the operating system are capable of supporting spreadsheet-based applications. Spreadsheet-based applications simple and can be used easily.

Based on operational feasibility testing and assessment results by experts and users, the spreadsheet-based application stated that the application meets the operational feasibility requirements because the score (%) is more than 62.51%. It means that the user was able to use a spreadsheet-based application. The application is capable of producing financial reports, and the application has adequate application controls.

TABLE III. OPERATIONAL FEASIBILITY TEST RESULTS

V. CONCLUSION

The research objectives were: 1) to produce a spreadsheet-based application for learning hotel accounting practices according to USALI; 2) to analyze the results of expert tests and user assessments of the feasibility of a spreadsheet-based application for learning hotel accounting practices according to USALI. The results showed that the spreadsheet-based application for learning hotel accounting practices according to

USALI consisted of several parts, namely files, journals, ledger worksheets, and financial reports. spreadsheet-based

application for learning hotel accounting practices according to USALI has met the technical and operational feasibility for use in learning.

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- > *** Technical Discussion: Technical Discussion
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- > *** Technical Discussion: Technical Discussion
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Please explain the research method in detail, who are the respondents in this study, how many people and how the method of analysis is carried out.

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