FINANCIAL AND COST MANAGEMENT STRATEGIES FOR HOTEL OPERATIONS WITH PUBLIC SECTOR ACCOUNTING
(CASE STUDY OF EHNAII HOTEL BANDUNG)

Azzachra Fitri Afianti¹, Cesaria Megasari²,
National University, South Jakarta ¹,²
aazzchra@gmail.com¹, Cesariamegasari22@gmail.com²,

Abstract
A hotel is a building or part of a building dedicated to providing accommodation and food for everyone, as well as access to other services and facilities. The system in national financial management is based on the process and model of public sector accounting which as a scientific field that is receiving special attention from the current government, is evidenced by the many changes and improvements to the management system including management accounting. Public sector accounting plays an important role in the smooth functioning of the organization which has been managed by government agencies, especially in terms of the effectiveness of revenue and expenditure management in order to achieve the expected goals. The implementation of public sector accounting is going well, so the management of EnHaii Hotel must have a good plan and strategy in accordance with applicable regulations and established procedures. Operational costs submitted to budget users must be well planned according to established rules and on time.

Keywords: Revenue Management, Management, Public Sector Accounting

PRELIMINARY
The tourism industry in Indonesia at this time has certainly experienced a development that is of course quite large, and developments in tourism have a good impact on other facilities, especially accommodation. According to Widanaputra (2009:16), a hotel is one type of commercialized accommodation by utilizes a building or part of a building dedicated to providing accommodation and food for everyone, as well as access to other services and facilities. The hotel is one of the service industries that provide substantial income for the country, this is proven by the large number of investors who put their money into the hotel industry, including the government (Choirudin, 2018).

This government agency or public sector will of course also be very interested in being able to develop, build, and manage hotel facilities because they can contribute their income to the government as Non-Tax State Revenue (PNBP) (DPR RI, 2019). The government has certainly regulated the operation of the hotel by issuing several regulations that will regulate the hotel operation plan. One of the things that becomes a reference for managing hotel operations that have been managed by the government or the public sector is the enactment of Government Regulations Republic of Indonesia No. 9 of 2015 concerning Types of Non-tax State Revenue Tariffs applicable to the Ministry of Tourism. The government regulation stipulates that sales revenue must be deposited into the State Treasury as PNBP, while these operational costs, of course, it has also been regulated in the State Budget as outlined in the Budget Implementation Checklist (DPPA). The existence of the Covid-19 pandemic has had a considerable impact on the hotel industry, so business actors in this field need to prepare business management strategies so that they can
continue to survive in a pandemic situation (Kristiutami, 2021). One strategy that needs to be prepared is a financial and cost management strategy. Asshofi (2020) defines strategy as a direction that is used in doing business and is carried out by adjusting the selected environment for further use as a guide in empowering resources and businesses. Ahmad (2012:22) also describes the definition of cost, where cost is the price paid or the value of the sacrifice used to obtain products (goods and/or services) that will certainly be useful in the future, or it can be stated that the goal is to obtain benefits after an accounting period.

The system in national financial management is based on the process and model of public sector accounting which is a scientific field that receives special attention from the current government (Yuesti, Dewi, & Pramesti, 2020). This is evidenced by the many changes and improvements to the management system including management accounting, institutional, financial accounting, financial planning, and development as well as supervision, control, and inspection systems and the various policies that have been implemented in Indonesia. The development of public sector accounting includes financial accounting, management accounting, and auditing (Majid, 2019). This public sector accounting management system will certainly focus more on non-profit (nonprofit) or not be used for profit, while the private sector accounting management will certainly focus more on profit or profit. Based on this explanation, the writer has an interest in conducting research entitled "Financial and Cost Management Strategy for Hotel Operations with Public Sector Accounting (Case Study of Ehnaii Hotel Bandung)". In line with the formulation of the problem taken in this journal regarding how the strategy carried out by Enhaii Hotel Bandung in managing financial management and operational costs and how effective the management of costs and revenues is using public sector accounting, the purpose of this study is to identify strategies and effectiveness of financial management and costs using a public sector accounting system applied at Enhaii Hotel, Bandung.

**Literature Review**

Accounting can be interpreted from a process point of view (Halim & Kusufi, 2017). Accounting based on the process point of view is a series of processes for identifying, measuring and recording all financial transactions of an institution or organization that is used as a reference for decision making (American Accounting Association, 1966). According to Mardiasmo (2009), public sector accounting is an entity whose activities and activities are related to the production process of a public good and/or service, where the aim is to fulfill the needs of public rights. Public sector accounting plays an important role in the smooth functioning of the organization which has been managed by government agencies, especially in terms of the effectiveness of revenue and expenditure management to achieve the expected goals. Effectiveness is the organization's ability to carry out its activities to achieve the intended goals while maintaining a good level of performance and quality assurance (Ulum, 2004: 294). Effectiveness is used as a tool to measure the achievement of organizational goals, especially in the public sector, the management of public sector activities must be carried out properly under various applicable rules and regulations. Revenue is an inflow of product sales activity arising from an increase in capital or an increase in equity. Kieso, Warfield, and Weygandt (2011: 955) define income as an aggregate inflow of benefits in the economy created through activities in an entity during a certain period and period. While costs are defined as expenses or sacrifices that occur due to operational activities.
<table>
<thead>
<tr>
<th>No</th>
<th>Writers</th>
<th>Title and Year</th>
<th>University</th>
<th>Research results</th>
<th>Similarity</th>
<th>Discrepancy</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Yohanes Martono Widagdo, Anita Andriantini Mulia</td>
<td>Strategi Pengelolaan Keuangan Terhadap Operasional Hotel Berbintang di Solo di Masa Pandemi Covid-19 (2021)</td>
<td>Politeknik Indonusa Surakarta</td>
<td>The implementation of operational management, financial accountability strategies, and evaluation of income and operational expenses have enabled hotel management to survive the Covid-19 pandemic and even be able to generate profits.</td>
<td>a. Similarities in the results of the discussion regarding the management process related to financial management strategy with a guided accountability pattern on the harmony and balance between income and expenditure can create hotel operational resilience and existence b. Similarities in the research methodology using descriptive qualitative methods</td>
<td>a. Differences in research locations b. Differences regarding each strategy applied by Hotel Enhaii from the locus in the research journal belonging to Widagdo and Mulia.</td>
</tr>
</tbody>
</table>
| 2. | Nor Ismanto Choirudin | Peranan Akuntansi Sektor Publik Terhadap Efektivitas Pengelolaan Pendapatan dan Biaya Pada Enhaii Hotel Bandung (2018) | Sekolah Tinggi Pariwisata Bandung | The implementation of public sector accounting goes well and smoothly, so the management of Enhaii Hotel must have a good plan and strategy based on applicable regulations and established procedures. | a. The equation in the discussion of the role of implementing public sector accounting in the sustainability of hotel operations. b. The similarity of the research location which is in Enhaii Hotel | a. The difference in research time which is 3 years apart, and the difference in the situation before and after the Covid-19 pandemic b. Differences in the discussion taken regarding financial management strategies and
METHODS
The research method that has been used in this research is literature review and interviews. Where the literature review method is carried out by collecting library data and information, reading and recording, and processing research results (Zed, 2008). This method certainly has a relationship with the effectiveness of revenue and cost management in public sector accounting. In addition, researchers also read and take documentation from books, articles, and research journals that support the topic. The method of discussion that is carried out is the descriptive analysis method, which is to explain and elaborate on the main ideas that are by the topic to be discussed. The researcher then presents it critically through secondary literature sources related to the theme.

RESULTS AND DISCUSSION
The management process is related to financial management strategies and accounting accountability patterns that are guided by the alignment and balance between income and expenditure (Widagdo & Mulia, 2021). Accounting accountability carried out by management has the aim of being able to check the effectiveness of the completion of organizational goals and be able to detect deviations that may occur in the process (Asril & Asmeri, 2019).

The purpose of Enhai Hotel's activities is non-profit. Enhai Hotel's operational procedures are under government regulations of the Republic of Indonesia. Proceeds from the sale of rooms and the sale of food and beverages are not managed directly but must be treated as non-tax state revenue (PNBP) into cash.

Although the operational costs of EnHai Hotel are allocated in the government budget, namely in the Budget Implementation List (DIPA) of the Bandung NHI Tourism Polytechnic to combine revenues and costs (the matching principle), it is not implemented properly or optimally.

The source of funding for hotel operational costs comes from the government which in this case is through PPK and KPA as the authority of budget officials, the mechanism for submitting operational costs which will be following procedures that have been determined by the government. This is regulated in the expenditure treasurer technical guide (Ministry of Finance, 2018)

In the strategy of business activities, Enhai Hotel can be accounted for by the public and the DPR, Enhai Hotel is part of the Bandung Tourism Polytechnic unit so it is directly responsible to the management of the Bandung Tourism Polytechnic. This is what makes Enhai Hotel apply public sector accounting methods to the management of revenues and costs for the sustainability of its operations.

The organizational structure of Enhaii Hotel is of course bureaucratic and rigid, Enhaii Hotel is part of the Bandung Tourism Polytechnic unit, so the organizational structure is limited and based on the organizational structure of the Bandung Tourism Polytechnic, for example, the highest position of Enhai Hotel is not held by the general manager but unit head.

The characteristic of the budget is that it is open to the public because in the budget Enhai Hotel is part of the Bandung Tourism Polytechnic budget set out in the D1PA, so transparency to the public
becomes the management strength of the Bandung Tourism Polytechnic.

The accounting system that has been used is cash-based (cash accounting), and Enhaii Hotel needs to deposit the proceeds of sales to the state as non-taxable state income (PNBP) and comply with the regulations of the Government of the Republic of Indonesia regarding types and rates of cash deposit PNBP. The financial accounting system (SAK) is part of the SAI which is intended to process budget transactions and their realization. SAK is implemented by Ministries/Agencies and must be based on PMK no.59/PMK.06/2006 concerning Central Government Accounting and Financial Reporting System and PERDIRJAN no. PER 24/PB/2006 concerning the Implementation of the Preparation of Financial Reports of State Ministries of Institutions (Renyowijoyo, 2010).

The effectiveness of the financial management strategy needs to be identified. Effective cost management is very meaningful for business actors in the hospitality industry to be able to maintain their existence in the business world (Muskitta, Morasa, & Alexander, 2018). The discussion on the effectiveness of Enhaii Hotel in managing revenues and costs as working capital was obtained through interviews with the relevant coordinators.

According to Government Regulation of the Republic of Indonesia, Number 9 of 2015 which was updated to PP Number 41 of 2018 concerning Types and Tariffs of Non-Tax State Revenue applicable to the Ministry of Tourism, the process of selling rooms and selling food and beverages at Enhaii hotels must be deposited into the state treasury as revenue. non-tax state (PNBP). The treasurer of the recipient of the Bandung NHI Tourism Polytechnic applies to the type of non-tax state revenue of the Ministry of Tourism.

The financing mechanism for Enhaii Hotel's operational activities is allocated to a budget centered on the Bandung Tourism Polytechnic Budget in the form of a Budget Implementation List (DIPA), concerning regulations and policies (PPK) approved by the Commitment Formulating Officer and Budget User Authority (KPA). The purpose of the activity is for non-profit motives. The sales process for Enhaii Hotel products must be deposited into the state treasury as Non-Tax State Revenue (PNBP), so that in the management strategy of managing revenue and costs, Enhaii Hotel cannot use the sales proceeds for operational costs, meanwhile, Enhaii's operational costs The hotel is in the Budget made in the Activity Budget List (DIPA) of the Bandung Tourism Polytechnic, in this case, the income and costs cannot be matched (the matching principle), so that the determination of potential profits is not optimal.

The source of funds for operational costs comes from the government. Enhaii Hotel's operational costs come from the government budget which is based on the DIPA budget. Enhaii Hotel's financial management processes and procedures are based on mechanisms that have been implemented in government regulations and policies. As a result, Enhaii hotel costs are considered less than optimal because they conflict with regulatory bureaucracy and do not have direct access to funding sources.

Business activities can be accounted for by the public and to the DPR. Enhaii Hotel is part of the practical laboratory unit of the Bandung Tourism Polytechnic, therefore all forms of accountability for the operational activities of Enhaii Hotel are indirectly reported to the public and DPRD.
to the management of the Bandung NHI Tourism Polytechnic, the problem is, Enhaii Hotels cannot provide information directly to the public about accountability, especially revenue potential and cost efficiency.

Bureaucratic and rigid organizational structure. Enhaii Hotel has limitations in its organizational structure because Enhaii Hotel is part of the Bandung Tourism Polytechnic and NHI units, so this limitation does not allow it to compete with other hotels, so the potential income is below the maximum. The characteristics of the bureaucracy are ways of working that can realize certain values, such as efficiency, clear processes, standardized results, and certainty (Dwiyanto, 2015).

Summarizing from several sources above, the characteristics of the budget disclosure of Enhaii Hotel's Budget are centered on the finances of the Tourism Polytechnic and NHI Bandung, so that the transparency of Enhaii Hotel's activities can only be disclosed to the public unless approved by the Tourism Polytechnic of NHI Bandung.

The accounting system adopted is a cash accounting system, the sales of Enhaii Hotel must be kept in cash, and cost management is carried out in cash so that there are obstacles in the financial reporting process which will reflect the principle of bringing together income and costs or matching principles. Financial reports for an organization based on Statement of Financial Accounting Concepts (SAFC) No. 4 aim to provide information on resources, economic resources, organizational performance and so on (Sujarwani, 2005). This is in line with the results of research obtained by Esteria (2016), where an effective cash system must have authorization for transactions that occur from authorized parties and there must be a good internal control system.

CLOSING

Conclusion

The implementation of public sector accounting is going well, so the management of En Haiii Hotel already has a good plan and strategy by applicable regulations and established procedures. Operational costs submitted to budget users must be planned properly according to the rules that have been set and on time, namely, the process of submitting budgets and costs must be planned properly following the activities that take place in the operation of the Enhaii Hotel, allowing costs to be realized. The best implementation minimizes the obstacles that arise in the activities of Enhaii Hotel, therefore the Enhaii Hotel is of course required to be able to synergize with the management in the budget, namely with the commitment makers who at the time of submitting this operational cost, the Enhaii Hotel must have had a cost plan which of course will happen well and will be appropriate, so that in the process of submitting this fee it will be realized properly and smoothly.

Recommendation

In carrying out Enhaii Hotel Bandung's strategy to maximize the effectiveness of revenue and cost management, the procedure for depositing revenues to the state treasury must be under established rules and on time, while operational costs submitted to budget users must be well planned, namely the submission procedure budgets and costs must be planned properly under the activities that occur in the operations of Enhaii Hotel, so that cost realization can be achieved optimally.

REFERENCES


Peraturan Pemerintah Republik Indonesia No. 9 Tahun 2015 tentang Jenis Tarif Penerimaan Negara Bukan pajak yang berlaku untuk Kementerian Pariwisata

Peraturan Pemerintah No. 41 Tahun 2018 tentang Jenis dan Tarif atas Penerimaan Negara Bukan Pajak yang berlaku pada Kementerian Pariwisata.


