

REVIEW OF ACCOUNT PAYABLE PERFORMANCE AGAINST STANDARD OPERATING PROCEDURES FOR SUPPLIER PAYMENT SETTLEMENT AT ADHIWANGSA HOTEL & CONVENTION SOLO

Yohanes Martono Widagdo¹, Makmun Syaifudin², Yohana Riariski³

Politeknik Indonusa Surakarta¹, Politeknik Indonusa Surakarta², Politeknik Indonusa Surakarta³
yohanes@poltekindonusa.ac.id, makmunsyafudin@poltekindonusa.ac.id, yohanariariski@gmail.com

Abstract

All forms of accounts payable reporting in operations at the hotel are always carried out in accordance with the policies set by the hotel management in order to realize the company's goals. The purpose to write this research is to acknowledge the explanation in general about Account Payable, Standard Operating Procedures for Resolving Supplier Payments and Review of Accounts Payables performance at Adhiwangsa Hotel & Convention Solo. To achieve this goal, the methods that used in the research that conducted in Adhiwangsa Hotel & Convention are observation, documentation, literature review and questionnaire. The questionnaire was given to the Head of Accounting and The General Cashier to find out the review of the performance of Accounts Payable against the Standard operating procedure for completing supplier payments at Adhiwangsa Hotel & Convention Solo. The results of this research are first, the explanation in general about Account Payable is a section in accounting department which aim to manage all the process of payment to the supplier according to the due date. Second, the Standard Operating Procedures for completing supplier payments consist of nine points in accordance with the document that issued by Adhiwangsa Hotel & Convention Solo. Third, review of Account Payable performance against Standard Operating Procedures for Supplier Payment settlement at Adhiwangsa Hotel & Convention Solo. The result shows that 75% respondents strongly agree with the statement, 20% respondents agree with the statement and 5% respondents disagree with the statement that Account Payable did the performance in accordance with the Standard Operating Procedures for Supplier Payment settlement at Adhiwangsa Hotel & Convention Solo.

Keywords: *Performance , Account Payable, Standard Operating Procedures*

1. INTRODUCTION

The development of tourism is currently having a positive and widespread impact, including around solo raya, with the diversity of tourism offered. the city of Surakarta also has many other cultural tourism destinations and culinary tourism.

Surakarta also known as one of the tourism destination that visited by tourists from other city. The main tourism destinations in Surakarta are the Surakarta Palace, Mangkunegaran Palace, *batik* villages and traditional markets.

The high interest of the tourists to come to Surakarta also affects the increasing number of the types of accommodation in this city such as hotel.

The Hotels in Surakarta range from non-star to five-stars hotels. One of the four-stars hotel in Surakarta is Adhiwangsa Hotel & Convention. Like hotels in general, Adhiwangsa Hotel & Convention Solo consist of several divisions or departments like Front Office, Food and Beverage, Housekeeping, Accounting, Sales & Marketing, Human Resources and also Engineering.

In this research the writer focus on Accounting Department especially in Account Payable. Account Payable itself is a section in Accounting Department which aim to manage all the payment to all suppliers in hotel. Accounts Payable is the company's obligations to other parties that must be fulfilled within the period of time in accordance with the agreement agreed by the creditor with the company. The payment to all suppliers must be on time so it will not disrupt the hotel operational. This obligation arises because the company purchases on credit merchandise or services. Therefore, an Account Payable must have high professionalism at work, pay attention to speed, accuracy, and accuracy in carrying out their duties in accordance with the established Standard Operating Procedures (Elisa Pambayun & Yulianto, 2018).

2. LITERATURE REVIEW

Accounting

The accounting department is a department in charge of recording all financial calculations/transactions and making hotel financial statements, both income and expenses made by the hotel, where the accounting department can control the operational activities of the hotel (Mirantikal & Adi2, 2019).

Then (Kieso et al., 2016) gives further explanation that accounting consist of three basic activities – it identifies, records, and communicates the economics event of an organization to interest users. A company identifies the economics events relevant to its business and then records those events in order to provide a history of financial activities. Recording consist of keeping a systematic, chronological diary of events, measured in a dollar and cents. Finally, communicates the collected information to interest users by means accounting reports are called financial statement.

Account Payable

Account payable section defines as the sub division within an accounting organization whose job is o record, identifies and plans the payment for all corporate debts arising from the purchase of service goods by credit and directly responsible to the Finance Manager. (Widagdo, 2019). The task of the Account Payable section is to manage the obligations

of the hotel obligations related to the agreement with the supplier in accordance with the applicable procedures.

Standard Operating Procedures

The definition of Standard Operating Procedure (SOP) may has some different meanings for each person, depends on the criteria and context. Standard Operating Procedure is a detailed and written work order that must followed in order to achieve uniformity in carrying out a particular job. Every hotel have different Standard Operating Procedure (SOP). These are the explanation about Standard Operating Procedure from several sources. (SOP) Standard Operating Procedure or translated into (PSO) *Prosedur Standar Operasi* is a system that arrange to facilitates, tidy up and disciplines our job. (Ekotama, 2015). Then Santoso in (Purnamasari, 2015) said that SOP has three descriptions i.e. standard, operating and procedure. These three descriptions will describes below:

1. Standard contains these following meanings:
 - a. Provision that becomes the main references.
 - b. As a reference, where each member must comply with the standards.
 - c. It may be the law that must be obeyed by certain agreements.
 - d. Therefore, what needs to be underlined is its binding character.
2. Operating contains these following meanings:
 - a. Applicable work activity.
 - b. The activities illustrates the flow of work activities both routine and non routine.
 - c. Operational is work activity or activities that related to the predetermined rules.
 - d. In the application, these activities must be accordance with the rules or standard.
3. Procedure contains these following meanings:
 - a. Steps related to the process of activity.

- b. As the procedure it must be described clearly and in detail.
- c. The procedure could be in the form of picture or details written.
- d.

Supplier

Obtaining the desired and appropriate ingredients with hotel standards, of course, you must cooperate with the supplier. A supplier is someone who is engaged in the field of procurement of raw materials for daily needs to meet the needs hotel.

According to the explanation from (Gunawan et al., 2015) supplier is a subscription supplier that provides credit facilities to the company and the supplier has been determined by the purchasing section. Moreover, there is other explanation by Tampubolon in (Riskiani & Putri, 2019) that supplier is a person or organization that offers or distributes goods or services both directly and indirectly.

3. RESEARH METHOD

This research is a qualitative research using observation, documentation, literature review and questionnaire to collect the data. the result of the questionnaire with the Head of Accounting and The General Cashier aimed to find out the review of the performance of Account Payable against the Standard operating procedure for completing supplier payments at Adhiwangsa Hotel & Convention Solo.

Therefore, the writer gave a questionnaire to the Chief Accounting as the highest position in Accounting Department Adhiwangsa Hotel & Convention and General Cashier as the section that has a direct relation with the Account Payable. The result of this questionnaire answers the problem about Account Payable Performance Assessment towards Standard Operating Procedures for Supplier Payment Settlement at Adhiwangsa Hotel & Convention Solo.

4. RESULT AND DISCUSSION

4.1. Account Payable in Adhiwangsa Hotel & Convention

To answer the first question in problem formulation the writer use the result of the question that given to Chief Accounting of Accounting Department Adhiwangsa Hotel & Convention. The result of the question

explains that Account Payable is a section in Accounting Department which aim to manage all the payment or obligation of the company or hotel to the supplier according to the due date. Account Payable must prepare all the document and report that related to the supplier payment and directly responsible to the Chief Accounting. Account Payable must obtain the consent of the superior to issue the payment, based on the payment terms between the two parties, the buyer must issue the payment on or before the due date. After obtaining approval Chief Accounting as the highest position in Accounting Department, Account Payable must write CEK / BG on the vendor's name or transfer funds via Internet Banking.

Standard Operating Procedures of Supplier Payment Settlement According to the document of Standard Operating Procedure Accounting Department Adhiwangsa Hotel & Convention, the writer find out tha the Standard Operating Procedures of Supplier Payment Settlelnmet in Adhiwangsa Hotel & Convention Solo consist of nine points as follows:

1. All the invoices from supplier must be written in the Account Payable (AP) Invoice Register Book. The receipt acknowledgment must be filled in. The real one will be given to the supplier and the copy that attached to the invoice saved by the Account Payable (AP).
2. The invoice must be:
 - a. Compared to the order and price.
 - b. Compared to the delivery and receiving notes. Make sure about the quality and quantity.
 - c. Verified for calculations
 - d. Checked for the completeness of the supporting documents.
 - e. The payment will not be made if the supporting documents are incomplete.
3. After the invoice checked it will be forwarded to the Head of Department related to be checked and signature.
4. Then the Account Payable staff prepares the Account Payable Voucher and record it in the Bank Out.

5. The payment will be issued according to the due date. Invoice, Purchase Order/ Job Order, Delivery Order Report, Receipt Acknowledgment, Receiving Form, Account Payable Voucher will be given to Chief Accountant and must be verified by the Financial Controller and General Manager to be approved.
6. For all the Account Payable Voucher that was signed, all of the supporting document must be stamped "Payment Issued".
7. For every payment, the one who receive the payment must be sign and give a clear name in Account Payable Voucher in the "Received by" column that available. The one who come to take the payment will be asked for a Power Attorney from the company and company card/ ID card.
8. After the payment was made, all the supporting document must be stamped "PAID".
9. The payment register must be recorded in the payment register book.

4.2. Account Payable Performance Assessment

Questionnaire of Account Payable Performance Assessment towards Standard Operating Procedures of Supplier Payment Disbursement of Fund in Adhiwangsa Hotel & Convention

Statements	Responses				Respondents
	SA	A	D	SD	
Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (1) All the invoices from supplier must be written in the Account Payable (AP) Invoice Register Book. The receipt acknowledgment must be filled in. The real one will be given to the supplier and the copy that attached to the invoice saved by the Account Payable (AP).	1 50%	1 50%	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (2) The invoice must be: a. Compared to the order and price. b. Compared to the delivery and receiving notes. Make sure about the quality and quantity. c. Verified for calculations. d. Checked for the completeness of the supporting documents. e. The payment will not be made if the supporting documents are incomplete.	2 100%	-	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (3) After the invoice checked it will be forwarded to the Head of Department related to be checked and signature	2 100%	-	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (4) Then the Account Payable staff prepares the Account Payable Voucher and record it in the Bank Out.	2 100%	-	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (5) The payment will be issued according to the due date. Invoice, Purchase Order/ Job Order, Delivery Order Report, Receipt Acknowledgment, Receiving Form, Account Payable Voucher will be given to Chief Accountant and must be verified by the Financial Controller and General Manager to be approved.	2 100%	-	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (6) For all the Account Payable Voucher that was signed, all of the supporting document must be stamped "Payment Issued".	1 50%	-	1 50%	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (7) For every payment, the one who receive the payment must be sign and give a clear name in Account Payable Voucher in the "Received by" column that available. The one who come to take the payment will be asked for a Power Attorney from the company and company card/ ID card.	2 100%	-	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (8) After the payment was made, all the supporting document must be stamped "PAID".	1 50%	1 50%	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund number (9) The payment register must be recorded in the payment register book.	1 50%	1 50%	-	-	2 100%
The Account Payable has a work performance that accordant to Standard Operating Procedures of Supplier Payment Disbursement of Fund in general.	1 50%	1 50%	-	-	2 100%

Source: Questionnaire Data
Processing Picture 1.
Questionnaire

Note:

SA : Strongly Agree

A : Agree

D : Disagree

SD : Strongly Disagree

According to the result on the picture of the questionnaire about Account Payable

Performance Assessment towards Standard Operating Procedures of Supplier Payment Settlement in Adhiwangsa Hotel & Convention Solo above we knew that (75%) of the respondents strongly agree with the statement, (20%) of the respondents agree with the statement, (5%) of the respondents disagree with the statement and (0%) of the respondents strongly disagree with the statement that Account Payable did the performance in accordance with the Standard Operating Procedures of Supplier Payment Settlement in Adhiwangsa Hotel & Convention Solo.

5. CONCLUSION

According to the result of the research using observation method, literature review method, documentation method and questionnaire method concluded that:

1. Account Payable is a section in Accounting Department which aim to manage all the payment or obligation of the company or hotel to the supplier according to the due date.
2. The Standard Operating Procedures of Supplier Payment Settlement consist of nine points in accordance with the document that issued by Adhiwangsa Hotel & Convention Solo.
3. According to the respondents of the questionnaire about Account Payable Performance Assessment towards Standard Operating Procedures of Supplier Payment Settlement in Adhiwangsa Hotel & Convention Solo said that (75%) strongly agree with the statement, (20%) agree with the statement, (5%) disagree with the statement and (0%) strongly disagree with the statement that Account Payable did the performance in accordance with the Standard Operating Procedures of Supplier Payment Settlement in Adhiwangsa Hotel & Convention Solo.

6. REFERENCES

Elisa Pambayun, A., & Yulianto, A. (2018). Profesionalisme Account Payable dalam SOP Administrasi Kewajiban The Rich Sahid Jogja Hotel. *Nusantara*, 1(Agustus 2018), 12.

Ekotama, S. (2015). *Pedoman Mudah Menyusun SOP (Standart Operating Procedure)* (Antok Priyo R (ed.)). Media

Pressindo.

<https://openlibrary.telkomuniversity.ac.id/pustaka/103766/pedoman-mudah-menyusun-sop-standard-operating-procedure-.html>

Gunawan, H., Putri, W. A., & Pangesti, T. A. (2015). *Aplikasi Pengolah Data Akuntansi* (Arie Pramesta (ed.)). CV. Andi Offset.
https://books.google.co.id/books?id=B6lACwAAQBAJ&lpg=PP1&pg=PA18#v=t_wopage&q&f=false

Kieso, D. E., Weigandt, J. J., & Warfield, T.D. (2016). *Intermediate Accounting* (16th ed.). Wiley.

Mirantika¹, N., & Adi², I. K. Y. (2019). Kinerja Departemen Akuntansi Hotel Bintang 5 di Denpasar Ditinjau dari Komitmen, Kompensasi, Kompetensi, dan Motivasi. *Journal Research Accounting (JARAC)*, 01(1), 76–91

Purnamasari, E. P. (2015). *Panduan Menyusun SOP Standard Operating Procedure*. Komunitas Bisnis.
<https://www.bukukita.com/Ekonomi-dan-Manajemen/Ekonomi/133054-Panduan-Menyusun-Sop-Standard-Operating-Procedure.html>

Putri, E. D. H. (2018). *Pengantar Akomodasi dan Restoran*. Deepublish.
https://books.google.co.id/books?id=dbVDwAAQBAJ&printsec=copyright#v=one_page&q&f=false

Pambayun, A. E., & Yulianto, A. (2018). Profesionalisme Account Payable dalam SOP Administrasi Kewajiban The Rich Sahid Jogja Hotel. *Nusantara*, 1(Agustus 2018), 12.

Riskiani, N., & Putri, E. D. H. (2019). Peran Account Payable terhadap Kelancaran Pembayaran Tagihan Supplier di Pesona Tugu Hotel Yogyakarta. *Media Wisata*, 17, 6.

Widagdo, Y. M. (2019). Pengaruh Penerapan Penekanan Cost dan Expense terhadap Tingkat Profitabilitas Perusahaan (Studi Kasus pada Megaland Hotel Solo). *Hotelier Journal*, 5(Juni 2019), 12.