



Accounting Information System for Room Rental Income Trends Using the Common Size Method at Grand Dian Boutique Hotel Cirebon

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ABSTRACT

The purpose of this study is to design an accounting information system for Room Rental Income Trends Using the Common Size Method at Grand Dian Boutique Hotel Cirebon, so that management can find out the rental income of each hotel room. The research method used is the waterfall method, where this method can explain the research steps systematically and sequentially in building an application. The object of this research is the Grand Dian Boutique Hotel Cirebon. The results of this study are an accounting information system application that can make room rental payment data, analysis of hotel room rental income using the common size method and report on hotel room rental income trends.

1. INTRODUCTION

Financial statements are used to determine the financial performance of an entity. One of the reports needed by the management of Grand Dian Boutique Hotel Cirebon is a report on the trend of room rental income. This study aims to create a web-based accounting application about room rental income trend reports using the common size method. The author conducted research on the basis of the absence of a special application in making reports on room rental trends at Grand Dian Boutique Hotel Cirebon. Percentage analysis of each component or it can be called the common size method that is, the method used to compare one account to the total account.

The object in this research is Grand Dian Boutique Hotel Cirebon, a comfortable, clean and minimalist design. Currently, Grand Dian Boutique Hotel Cirebon does not have a special application to report the trend of room rental income for each hotel based on hotel rates.

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According to the Decree of the Minister of Tourism, Post and Telecommunication No. Km 94/HK103/MPPT 1987, a hotel is a type of accommodation that uses part or all of its parts for lodging facilities, food and beverage facilitators and other services for the general public which are operated commercially.

Common size according to Kasmir (2015) "Percentage analysis per component is an analytical technique financial reports by analyzing the components in financial statements, both those in balance sheet and income statement.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Accounting Information Systems

According to Bodnar and Hopwood (2010), which is translated by Amir Abadi Yusuf states that: "Accounting information systems are a collection of resources such as humans and equipment designed to convert financial data and other data into information.

Income

The definition of income according to Kartikahadi et al., (2012) is: Income is an increase in economic benefits during an accounting period in the form of income or additional assets or a decrease in liabilities resulting in an increase in equity that does not come from the contribution of investors.

Common Size Method

According to Kasmir (2015) Common Size is a comparison of any changes in items with total assets or total liabilities or total sales. Thus it will be seen an increase or decrease whether it will be meaningful or have a certain meaning.

Hotel

According to Sulastiyono (2011), the hotel is a company managed by the owner by providing food, beverage and room facilities for sleeping to people who travel and are able to pay a reasonable amount in accordance with the services received without a special agreement.

Framework of thinking

The method used in this research is the waterfall method. The reason for using this method is because the waterfall method takes a systematic and sequential approach in building a system. The process of the waterfall method is that the workmanship of a system is carried out sequentially. The resulting system will be of good quality, because the implementation is gradual so that it is not focused on a certain stage. The stages of the waterfall method are:

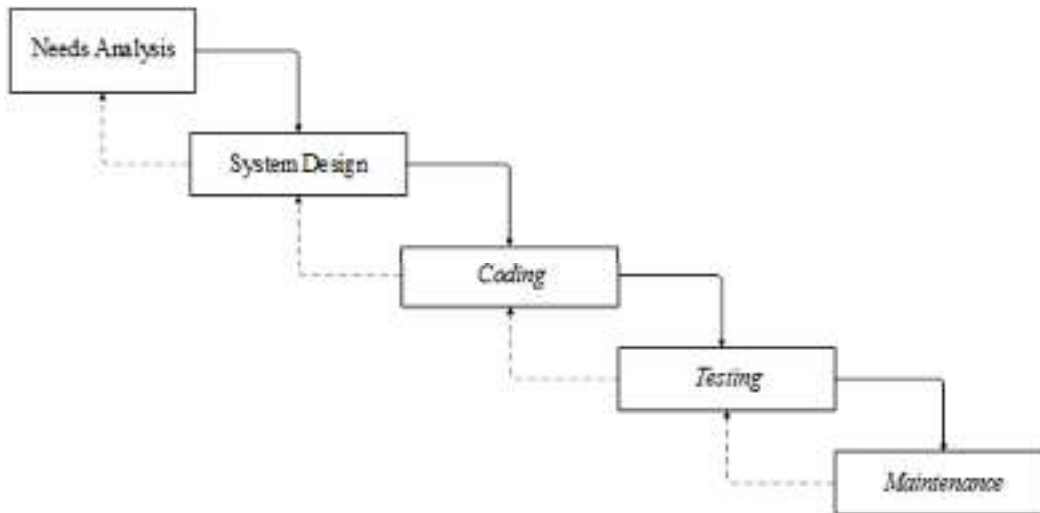


Figure 1. Thinking Framework

3. RESEARCH METHOD

The research methodology used is as follows:

Field research is a data collection methodology by observing directly the object under study. The data collection techniques that the authors use are as follows: a. Interview, is a method used to obtain the necessary data by way of direct question and answer with the relevant section to process the data that has been done to answer the above problems.

Library research is a method of collecting data by looking for information through books as a reference medium.

Research Stage

The method used in developing this final project is the waterfall method. The stages of the waterfall method are:

The needs analysis phase is carried out by analyzing user needs, analyzing software and hardware needed in system development and other needs in making databases. Analysis of hardware requirements on this system is a laptop with the following specifications Acer Aspire 4372Z, Pentium T4400 processor, 4GB DDR2 RAM. Analysis of software requirements that help build this system are Windows XP Operating System, XAMPP version 1.7.3, Visual Studio Code version 1.44.0, PHP programming language, Mozilla Firefox 74.0.1 and MySQL.

The next stage is designing the system. This stage is made before the coding stage. The purpose of this stage is to provide an overview of what will be done and how it will look. This stage fulfills all usage needs according to the results analyzed, such as the design of the appearance of the application system development trend of room rental income using the common size method at Grand Dian Boutique Hotel Cirebon, and helps define the overall system architecture. The documentation produced from the system design stage includes flowmap design, context diagrams, Data Flow Diagrams (DFD), Entity Relationship Diagrams (ERD), and interface design.

Activities at this stage are coding the system. Writing program code is the stage of translating the system design that has been made into commands that are understood by the computer using a programming language. This stage is a real stage in working on a system. In this system the programming language used is PHP and MySQL database.

Testing is carried out to ensure that the software made is in accordance with the system design that has been designed and all functions can be used properly without any errors.

Program Maintenance (Operation and Maintenance). This stage is the last stage in the waterfall method. The system can be implemented, maintenance includes correction of various errors that were not found in the previous stages, improvements to the implementation and development of system units, as well as program maintenance. System maintenance can be done by an administrator to improve the quality of the system for the better.

4. RESULTS

System Implementation

The implementation stage of an information system is the stage where the system that has been created in the previous stage is applied and the results are tested, whether the application can run well or not.

Web Page View

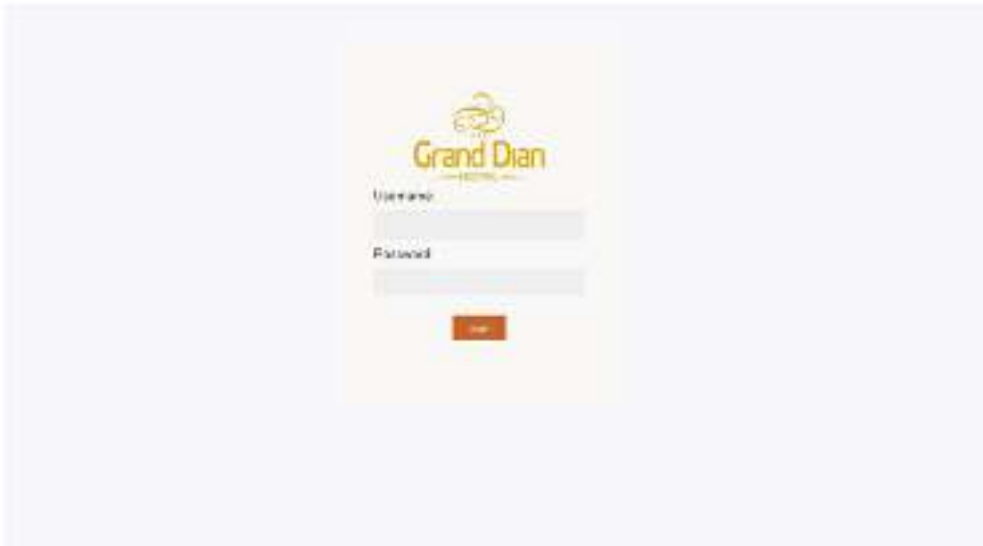


Figure 2. User Login Form

The login form in Figure 2 is the form used by the user to enter the application according to their access rights. This form consists of username, password and login button. Here is the explanation:

1. **Username** is filled with the name of the application user that has been registered in the user table.
2. **Password** is the password from the username in order to enter the application.
3. **The login button** is used by the user when he wants to display the main menu, but the username and password must be filled in according to the data in the user table.



Figure 3. Main Menu Receptionist

Payment Data Menu



Figure 4. Payment Data Menu

The Payment Data menu in Figure 4. is used to display room rental payment data at Grand Dian Boutique Hotel Cirebon which can be viewed per period each month. There is a search button, reset button, transaction no, date, room type, length of stay, total.

Income Common Size Analysis Menu



Figure 5. Income Common Size Analysis Menu

The revenue common size analysis menu in Figure 5. is used to display room income analysis data in the form of a percentage using the common size method with a period of one month. This menu consists of search button, reset button, print button, date, room type, total, grand total and common size percentage.

Print Menu Common Size Analysis of Room Rental Income



Figure 6. Print Menu Common Size Analysis of Room Rental Income

The print menu for common size analysis of Room Rental Income in Figure 6 is used to display the output results of the common size analysis menu for room rental income with a period of one month.

5. CONCLUSION

Based on the identification of problems and research objectives regarding the trend of room rental income using the common size method at Grand Dian Boutique Hotel Cirebon, therefore the authors draw several conclusions from the data that has been made as follows: (1). Application of room rental income trend using the common size method can make it easier for the Receptionist to input data for guests who check in rooms. (2). Applications that have been made can facilitate the Finance Manager in the process of recording room rental income. (3). With this application, internal control over room rental income can be managed properly. (4). The application that the author designed has made it easier for hotel management to see the development of hotel room income each period using the Common Size method.

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