
ANALYSIS OF THE INCOME STATEMENT IN THE ROOM DEPARTMENT OF THE HARPER PERINTIS MAKASSAR HOTEL BY ASTON IN 2020-2022

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Abstract

This study aims to analyze the Income Statement of the Room Department at Harper Perintis Makassar By Aston Hotel in the 2020-2022 time span. The hospitality industry plays an important role in the tourism industry and the economy of a region. The existence of hotels not only provides a significant economic impact through income and employment for local communities, but also has a social impact by improving living standards and social conditions. The results of this study indicate that although Harper Perintis Makassar By Aston Hotel offers various additional facilities such as swimming pools, restaurants, massage services, and others, room types such as Superior Room and Deluxe Room continue to contribute significant departmental profits. However, there was a decrease in the Room Department's profit and loss at the end of 2017 due to room renovations and new facilities, as well as in 2019 due to the impact of the COVID-19 pandemic which resulted in a decrease in guest visits. This study uses quantitative research methods with a positivism approach. Primary data was obtained from the financial statements of the Rooms Department of Harper Perintis Makassar By Aston Hotel for 2020-2022. Data collection techniques involved field research with observation, direct interviews, and documentation.

Keywords: *Income Statement, Room Department, Harper Perintis Makassar By Aston Hotel, Hospitality Industry, COVID-19 Impact*

1. INTRODUCTION

The hospitality industry is part of the tourism industry which has an important meaning, especially when examined from an economic aspect. The existence of a hotel has a significant economic impact on the surrounding community. With the presence of hotels, residents can work directly as employees of the hotel concerned, can also support hotel operations by acting as hotel partners. Social impacts also increase due to the presence of the hotel. This occurs due to an increase in residents' income which increases their standard of living while improving their social conditions.

Companies that produce a product in their operations, need information about how much the amount of costs used in producing the products offered to their customers. Accounting plays an important role in providing information about hotel operations. With this financial information, management will be able to make more informed decisions in planning activities and budgets for the coming period, and management can also perform better analysis and control for hotel operational activities. Carry out the collection and finance of the company to then communicate it to interested parties so that it can be used as a tool in making decisions. In connection with this, a reliable and not misleading financial system is needed, so that it is able to present information about the financial position, work and flow of funds from an economic unit to decision makers.

As is known, a hotel, let alone a hotel classified as a star, usually offers various classes of rooms. Each class offered is certainly different rates. The difference in rates is due to differences in room facilities or services provided. This means that room operating costs can also differ between room classes. Wiyasha (2010: 39-40) states that the accounting system commonly applied in the hotel industry is the Uniform System of Accounts for Hotels (USAH). This system was originally developed in the United States by an association of hoteliers in New York in 1952. With the development of USAH in the hotel industry in Indonesia, USAH has now developed into the Uniform System of Accounts for the Lodging Industry (USALI). Therefore, an accurate accounting system is required. Hotel financial accounting is departmental accounting which means that each hotel department reports its operational results for a certain period. Room department revenue is derived from the provision of accommodation rooms (Room Sale) is the primary sale for the hotel industry.

Hotel departments from the sales side can be grouped into two, namely those that generate sales (revenue generating departments) such as the front office that generates room sales and the food and beverage department (food and beverage department) which generates food and beverage sales. On the other hand there are hotel departments that do not generate sales (non revenue generating department). These departments do absorb operating costs only, but support and serve the operations of the departments that generate sales. According to USALI, there are three groups of costs that reduce total revenue, resulting in the pre-tax profit or loss of a hospitality business, namely departmental expenses, undistributed expenses and fixed costs. Within departmental expenses, there are generally two groups of costs, namely cost of sales and operating expenses. In the case of the rooms department, there is no cost of goods, but only operating costs.

Some customers receive discounts based on management decisions, ranging from 5% to a maximum of 20% of the published rate. For example, guests who have become members of the Executive Club, or groups of guests calculated through travel agencies. Based on the calculation of the location of operational costs in the room department, it can be compiled a departmental profit and loss statement for each type of room, so that it can

also calculate the portion of the type of room in each period (2017-2019). The contribution and occupancy rate of each room type is presented in the following table :

**Profit and Loss Statement of the Room Department for the
Period 2017-2019**

Hotel Harper Perintis Makassar By Aston						
Room Type	Profit and Loss					
	2017		2018		2019	
	Contribution	%Occup	Contribution	%Occup	Contribution	%Occup
Superior	7.458.516.017	87,35%	6.603.552.909	95,60%	4.571.102.596	60,48%
Deluxe	5.326.120.056	97,57%	2.337.143.269	90,68%	1.372.397.969	67,85%
Junior Suite	3.325.782.041	74,97%	524.923.666	97,53%	908.102.209	45,93%
Deluxe Suite	1.104.162.335	74,18%	89.634.939	83,24%	109.108.801	25,74%

Based on the data of the profit and loss statement of the room department for the 2017-2019 period at Harper Perintis Makassar By Aston Hotel, it can be seen that the types of rooms that always make the largest contribution on average per year are the superior room and Deluxe room types. Why superior rooms and deluxe rooms always make the largest contribution and are always in demand by guests who come to stay because superior room rooms are not only cheaper and also have several facilities in the room such as 43-inch TV, 60 international broadcasts, independent air conditioning, Wifi, bluetooth speakers, queen or twin beds, connecting rooms, tea and coffee facilities, writing desks, wardrobes with hangers, luggage racks and modern bathrooms with standing showers. While the deluxe room has facilities such as a relaxing sofa, 43-inch LED TV with 60 international broadcasts, bluetooth speaker, in-room safe, universal outlet, Wifi internet access, standalone air conditioning, minibar, coffee and tea facilities, wardrobe with hangers, luggage rack slippers and modern bathroom.

Based on the data above, every year the profit and loss in the room department has decreased because at the end of 2017 the harper hotel itself had repaired or upgraded several types of hotel rooms and added facilities such as wardrobes, code trays, steam irons, ironing tables, sofas, reading lamps, and repairing room wall wallpaper. This repair process lasted for almost one year and seven months due to the process of purchasing goods and shipping them directly from abroad so that there were several types of rooms that could not be functioned or sold. Then in 2019 from the table above the profit and loss of the rooms department decreased greatly due to the completion of additional facilities in the hotel and at the end of the year the spread of the Covid-19 virus caused a lockdown.

Lockdown is the closure of access in an area, both access in and access out such as access in and out of countries, provinces, cities or districts even to smaller areas such as sub-districts and villages, not only prohibited from traveling outside the area, but also not allowed to do outdoor activities. the area, but also not allowed to do outdoor activities. This causes a decrease in the profit and loss income of the room department due to the lack of guests who come to stay at the hotel.

Based on the results of previous research with the research title Analysis of the Room Department Profit and Loss report to measure profit contribution per room type at Roditha Hotel Banjarmasin (Aillen (2017)). By using the Quantitative Descriptive research method, the results showed that in the period January to February and March 2013-2016 the Superior room type rooms always made the largest contribution in the annual average of 73.79%, followed by Deluxe Room type rooms 19.35%, Junior Room 10.72% and Deluxe Suite worth 6.20%.

Analysis of the Income Statement to determine the Profit Contribution of the Room Department at Mustika Tuba Hotel. (Fitriya Rahayu Ningsih (2010)). By using the Quantitative Descriptive research method, the results showed that the contribution of room types to room department profits at Hotel Mustika Tuban in three periods, namely: July, August, and September are dominated by two types of rooms, namely, Superior and Deluxe. The average contribution of each period is: Superior 59.66%, Deluxe 36.28%, Executive Club 3.835 and the remaining 0.18% comes from Suite and Presidential Suite Room.

Analysis of Income Statement by Room Class to determine the performance of the Room department at the royal jember hotel. (Sedy Yenersa (2014)). By using Descriptive Qualitative research methods The results of the analysis prove that Gold Standard makes the largest contribution in each period. Namely an average of 59.88% in 12 periods. Based on the calculation of room occupancy rates for 12 periods and the percentage rate of profit during 2012 it can be concluded that the performance of the room department in 2012 has increased every month.

2. RESEARCH METHOD

The type of research used in this study is the Quantitative research method. Charoline, E. (2019) is a research method based on the philosophy of positivism, used to research on certain populations or samples. The place where the researchers conducted the research was at the Harper Perintis Makassar Hotel by Aston, which is located at JL. Perintis Kemerdekaan KM 15 No. 14 A, Pai Village, Biringkanaya District, Makassar City. The research time is about 3 months. The reason for choosing the research location at Harper Perintis Makassar By Aston Hotel as a research location is because at Harper Perintis Makassar By Aston Hotel there has never been a similar research, especially recognizing the Analysis of the Room Department Income Statement at Harper Perintis Makassar By Aston Hotel.

3. RESULTS AND DISCUSSION

That in three periods (years), 2020 to 2022, the departmental profit contribution for the rooms department comes from 4 (four) room types, namely Superior Room, Deluxe Room, Junior Suite and Deluxe Suite. The amount of contribution of each room type and hotel occupancy statistics can be summarized in the following table.

Percentage of Contribution per Room Type to Department Profit and Loss and Occupancy Rate (Cooupancy) in 2020-2022.

JENIS KAMAR	2020		2021		2022		RATA-RATA	
	Konstrib	% Occup	Konstrib	% Occup	Konstrib	% Occup	Konstrib	% Occup
1. Superior Room	48.10%	88.39%	53.98%	93.75%	54.47%	99.15%	52.18%	93.76%
2. Deluxe Room	22.08%	80.00%	19.12%	90.06%	25.10%	97.04%	22.10%	89.03%
3. Junior suite	18.82%	64.67%	17.33%	81.07%	11.08%	85.88%	15.74%	77.21%
4. Deluxe Suite	11.00%	42.62%	9.57%	76.73%	9.35%	81.79%	9.97%	67.05%
Jumlah	100.00%	42.90%	100.00%	90.76%	100.00%	96.67%	100.00%	327.05%

In the table above, there is a comparison of the percentage contribution of each room type to the profit of the room department, which in the three annual operating periods, superior rooms always contribute the largest average per year 52.18%. The second largest is the Deluxe Room type with an annual average of 22.10%, followed by Junior suites at 15.74%, and the rest below 10% distributed in Deluxe Suite rooms. The difference is due to the larger number of guests who choose the superior room type, even though other room types are still available as seen from the aspect of occupancy rates, each month the superior room type is also the largest, with an average with the period 2020 to 2022 of 93.76%, followed by deluxe rooms 89.03%, Junior suites at 77.21% and Deluxe Suites at 67.05%. And overall the occupancy rate is still below 80%.

Based on the percentage of occupied rooms mentioned above, it is clear that there is still considerable unsold hotel capacity available. With the potential revenue from room sales of 100% again, the creativity of hotel marketing must continue to be encouraged to attract more guests for all types of rooms, especially the type of Junior suite & deluxe suite.

The comparison of the number of occupied rooms, proportion of total costs and departmental income between periods can be summarized in the following table:

Comparison table of proportion of occupied rooms, occupancy rate, proportion of operating expenses and departmental income, and total departmental income between 3 periods.

Period	2020	2021	2022
number of occupied rooms	23,459	30,157	41,318
occupancy rate(% Occupation)	42,90%	90,76%	96,67%
% Operating Expenses)	17,64%	19,07%	19,56%
% Department Income	79,21%	88,9%	92,40%
Department Income (Rp)	17,277,970,000	20,914,515,000	26,730,430,000

Data source: Data processed, 2023

Based on this comparison, it can be seen that the largest Departmental Income is largely determined by the number of occupied rooms, namely in 2021. If the occupancy rate in 2021 is slightly lower than in 2022, it is due to the impact of Covid-19, so that there are still minimal outside guests who come to stay. While the proportion of costs is slightly larger than other periods, it is not a problem, as long as the number of occupied rooms also increases.

There are still deductions from the group of costs that are not distributed to departments, but will appear in the consolidated financial statements, which include: general and administration cost, marketing cost, Property Operatotion, Maintenance, and Energy Cost or known as POMEK which hotel accountants refer to as Department Overhead, as in theory. This total Department Income when reduced by the Department Overhead results in House Profit. Specifically at Harper Perintis Hotel Makassar, House Profit is reduced by two fees, namely Fee base Management and Marketing Fee to produce Gross Operating Profit (GOP). Furthermore, GOP is reduced again by the Management Fee incentive to produce Net Operation Profit.

There are still other deductions (data not available), which are costs that are beyond the control (uncontrollable costs) of the General Manager, such as costs related to investment (invested capital) such as building depreciation, amortization of pre-operating costs, insurance, interest, and Property Tax such as PBB and corporate income tax, so that finally results in Owner's Profit (Loss). The total costs are very large, and not all of them are the same every year, but they are not affected by the volume of hotel revenue. For example, what tends to increase, namely PBB due to an increase in the Selling Value of the Tax Object (NJOP) in this case the land, so that PBB also increases. Meanwhile, what tends to decrease is interest payments (investment), because usually large and long-term investments use a sliding rate, so that the longer the interest payments get smaller, assuming that the principal continues to be paid so that it decreases. Therefore, increasing the volume of revenue by utilizing the installed hotel capacity is very important so that the owner's profit also increases. Thus, the large contribution of departmental profit, which averages almost 90%,

does not yet reflect the company's profit, considering that departmental overhead costs and other fixed costs are very large. So increasing occupancy rate is very important, so that the company's profit can be increased, even though direct costs will also increase.

Based on these explanations, it is evident that the Superior room contributes to departmental profit in the Rooms Department of Harper Perintis Hotel Makassar, so the hypothesis put forward:

"Allegedly, among the types/classes of rooms offered by Harper Perintis Hotel Makassar, namely: Superior; Deluxe; Junior Suite; Deluxe Suite, which contributes the largest departmental profit is Superior rooms", is accepted.

4. CONCLUSION

Based on the analysis and discussion that has been stated, the following conclusions can be drawn:

Contribution of room type to room department profit at Harper Perintis Hotel Makassar in three periods: 2020, 2021 and 2022 are dominated by one type of room, namely Superior. Because the guests who stay are dominated by guests who come from out of town and the guests who stay are mostly guests who make work visits, and also transit in the city of Makassar. then guests who come also prefer superior room types where in terms of superior room prices are cheaper than other room types.

Although the price of superior rooms is lower than the price of other rooms, the facilities provided are also in accordance with the standards applied by Harper hotels. In contrast to other room types such as deluxe, junior suite and deluxe suite, most guests who come to stay are dominated by local guests who come with families & guests who want to staycation. So that the average contribution of each period is: Superior 52.18%, Deluxe 22.10%, Junior Suite 15.74%, and Deluxe Suite 9.97%. Because the contribution of room types to the largest departmental profit is the type of Superior room, so the hypothesis put forward: "That among the types/classes of rooms offered by Harper Perintis Hotel Makassar, namely: Superior room; Deluxe Room; Junior Suite and Deluxe Suite which contributes the largest departmental profit is Superior rooms", accepted.

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