

## Work Effectiveness of Night Auditor in Front Office Department

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### ABSTRACT

**Purpose:** The purpose of this research is to analyze the work effectiveness of the night auditor at a 4-star hotel in Seminyak, Bali, Indonesia and what steps must be taken by the night auditor to increase the effectiveness of the night auditor at the hotel.

**Research methods:** Sampling in this study used purposive sampling by taking samples that fit certain criteria, namely front office manager and night auditor. The data in this research was obtained through observation, documentation, and interview. The analysis technique in this study uses a qualitative descriptive analysis technique using the theory of Miles and Huberman in 1992 about interactive data analysis and analyzes using an effective theory approach using the effectiveness formula.

**Results and discussion:** There is a decrease in the effectiveness of night auditor works at the hotel based on indicators of quantity, quality, and working time. These results can be seen from the summary of the result of interviews with all night auditors that each night auditor provides answers regarding the quantity, quality, and working time in serving as a night auditor so far as effective and ineffective. Therefore, the researcher concludes based on the results of the calculation of the effective formula that the results are worth 0.7, 0.9, and 0.85, which means it is smaller than 1, so it can be concluded that work effectiveness is not effective.

**Implication:** The steps in increasing the effectiveness of the night auditor work are obtained from the results of interviews with the Front Office Manager which requires a good work ethic, a psychological environment, focus on work, working according to procedures, and understanding work procedures, and having time efficiency.

**Keywords:** work effectiveness, night auditor, front office, hotel.

### INTRODUCTION

The development of the tourism industry in Indonesia from year to year brings many benefits to the country. The development of the tourism sector is the second largest sector after the agricultural sector because the tourism industry can provide many employment and labor opportunities where the facilities are

already prepared for people who want to get a job in the tourism industry. Indonesia has great potential to become a world tourist destination because it has three main elements that distinguish Indonesia from other countries. This is an attraction for tourists to visit Indonesia, because of their curiosity, the first potential is the people, Indonesian people are famous for their hospitality and can be friendly with any nation. The second potential is nature, Indonesia has a very beautiful nature that other countries do not have, such as mountains on each island, beautiful beaches, caves, and vast expanses of rice fields that are pleasant to enjoy. The third potential is culture, Indonesia is a country that has diverse cultural wealth. Each tribe, city, and island has its characteristics in terms of language, clothes, buildings, houses, music, as well as traditional ceremonies, and traditional transportation. As we already know, Bali is an island that has many tourist destinations such as beaches, mountains, and lakes and has a variety of cultural arts and natural beauty to attract many tourists to come to Bali. To support tourism activities, tourism actors in Bali have improved and equipped tourism facilities such as hotels, restaurants, travel agencies, and infrastructure facilities that make the guest feel happy and comfortable staying longer in Bali.

A hotel is a tourist accommodation that provides room service facilities to the guest who wants to stay, vacation, or visits certain areas. The existence of the hotel as a means of supporting the tourism industry also provides opportunities for inventors and entrepreneurs who want to build a hotel. Hotel Vila Lumbung is a hotel located at Jl. Petitenget No.1000x, Seminyak, Kec. Kuta Utara, Badung Regency, Bali. The building design of this hotel takes the concept of a rice barn and its very strategic location, which is close to petitenget beach and surrounded by various cafes, nightclubs, and markets, so it is worthy of being a tourist choice to stay while on vacation on the island of Bali. Before the hotel closes the book on the day, of course, all guest transactions will be checked back and made a revenue report. The task is usually done by night auditors who work from 11.00 pm to 7.00 am.

Night Audit has a very important task and role in the hotel's financial process. Auditing is an examination conducted critically and systematically by independent parties to the financial statements that have been compiled by management, along with bookkeeping records and supporting evidence to be able to provide opinion on the fairness of the financial statements (Agoes, 2012:4). Night Audit is an activity that includes recording, and calculating all transactions related to guests, be it transactions on the sale of rooms, restaurant, laundry, spa, or other transactions. All cashier outlets in the hotel such as food & beverage cashier, front office cashier, and other outlets will make a financial statement from the transaction obtained on the day. Furthermore, all transactions will be submitted to the night audit section to be made summary revenue at night and provided summary along with attachments of reports and money earned to the management (Soesatyo et al., 2015). The night auditor is the person who is responsible for the correctness and accuracy of entering sales data in one day. Declaring the closing of the books on that day (establishing and end of the day) is the final task of the night auditor after checking postings, transactions, and accounting errors on that day are corrected and have reached balance (Putra & Utama, 2014). The function carried out by this night audit is to re-check or control guest transaction data and compile it into daily financial reports which will later be submitted to

management to minimize fraud committed by human resources within the company. The existence of a night auditor is very influential on a hotel because the role of the night auditors is the first part along with the income audit in evaluating hotel revenue obtained from all transactions (Utami et al., 2017). Night Auditors are often also referred to as night reception because this position also includes positions that handle the check-in and check-out process of guests arriving or departing at night. Here is the function of a Night Auditor (Kuzmin et al., 2018): (1) the Night auditor analyzes the company's financial activities, (2) Displays the document and accounting report, (3) Evaluate the reliability of internal and external controls on the legality of financial transaction, (4) Provide the necessary recommendations to avoid mistakes that could result in losses to the company, (5) Avoid things that could harm the reputation of companies, institutions, and organization.

From some of the definitions above, it can be concluded that the night auditor is part of the front office department that has the responsibility to review and calculate all hotel transaction data ranging from checking receptionist posts, room status, checking guest bills, checking incoming money deposits from receptionist, and making a financial statement. Therefore a night auditor must have good work effectiveness in carrying out these duties and responsibilities. Work effectiveness describes a result that will be obtained by someone in carrying out the work by adjusting various factors that exist in the work environment and factors outside the work environment. On the other hand, a job is said to be effective if the work can be completed at the desired time. Success in an organization or individuals in achieving the desired goals depends on the ability of employees to work effectively with the provisions and obey every rule that the company has. This is what underlies the success of the night auditor in completing his duties and responsibilities.

Effectiveness is a condition, wherein choosing the goals to be achieved and the facilities or equipment used, along with the desired goals can be achieved with satisfactory results (A. Rahardjo, 2011:170). Another definition of effectiveness is a translation of effectiveness which comes from the ancient French effective and the Latin word effective, which means a standard of measurement to describe the level of success of an organization in achieving predetermined goals or objectives (Robbins & Timothy A. Judge, 2013:28).

Effectiveness is not based on how much it costs to achieve goals, but on the success of an overall goal, because an organization can be said to be effective if the organization can achieve its goals properly (Tunas, 2013). Effectiveness becomes one of the measurement standards in an organization covering all areas of activity with individual capabilities within an organization. Work effectiveness is the extent to which the organization achieves the various goals and objectives that have been set, where the setting of these goals and objectives reflects the strategic constituencies, subjective interest of assessors, and the stage of organizational growth(Kultsum, 2017).

The effectiveness of work is influenced by factors according to Steers (Rahman et al., 2017) 4 factors affect the effectiveness of work:

a. Organizational characters

The character of the organization consists of its structure and technology of the organization. The structure in question is a relative relationship that remains in its nature related to human resources. While technology is the mechanism of a company to turn raw materials into finished goods. With the technology will support the smoothness of individuals in achieving the target, in addition to the required placement of the right people. The character of this organization is seen in how the individual carries out his work.

b. Characteristics of workers

This character is very important in the organization because insects reality, the members of the organization are very influential factors. Because it is their behavior that in the long run will facilitate or hinder the achievement of organizational goals. Although supported by advanced technology but without the characteristic of workers, everything is useless because workers are a resource that is directly related to the management of all resources in the organization, therefore worker behavior is very influential to the achievement of organizational goals.

c. Management characteristic

Policies created by management can affect the process of achieving results. Managers play a central role in the success of an organization through planning, coordinating, and streamlining activities. Manager policy also relates to the attitude and responsibilities of workers and the organization to satisfy the need of workers and personal goals in carrying out their work.

d. Organizational environment

The environment outside and inside the organization is stated to affect the effectiveness of work. The environment outside the organization in question is outside the company such as relationship with the surrounding community, while the environment within the scope of the organization such as employees.

What happens in the field, a Night Auditor who has been on duty so far seems to have not implemented it effectively. When the researcher saw the Night Auditor works process, there were several problems found by the researcher namely the presence of employees who were not focused because they were sleepy at work which could lead to unwanted things such as incorrectly inputting data in the system and lack of time efficiency, then the night auditor officer work by SOP such as lack of accuracy and tidiness in the preparation of financial reports, then work not according to targets such as delays in posting competitor reports and other reports, and finally, there are employees who intentionally sleep and leave the lobby. Just leaving the lobby will certainly have an impact on the quality of service because the job of the night auditor is also the night receptionist. If the service process decreases, the work effectiveness also decreases and runs ineffectively.

## RESEARCH METHODS

The object of research in this study is the evaluation of the work effectiveness of the night auditor at Hotel Vila Lumbung by measuring using three indicators of work effectiveness including the quantity of work, quality of work, and

working time. This study uses qualitative data which is data in the form of words and not in the form of numbers obtained through various data collection techniques (Jaya, 2020). Sample determination in this study uses purposive sampling. Purposive sampling is a sample collection technique that is determined using certain researchers. The data collection method in this study uses the observation method, interviews, and documentation. Observation is an activity conducted by a person to collect or obtain information about research (Sugiyono, 2015). This method researchers apply in collecting data by looking directly at how effective the night auditor works at Hotel Vila Lumbung. The interview is a process of communication with information or research subjects by providing some questions that aim to obtain the information or data needed (M. Rahardjo, 2011). An interview has a very clear purpose and has a meaning that exceeds the intention of regular conversation. The interview in this study was conducted by giving some questions to the front office manager and night auditor to find out how to make the effectiveness of night the auditor's work at Hotel Vila Lumbung can be improved. Documentation is a data collection technique that is shown to research subjects. In this study, the required documents the term of pictures and conducting interviews, and recording during the interview. The data analysis technique used in this study is a qualitative descriptive analysis using an effective approach.

Qualitative descriptive analysis is an analysis technique in which data has been obtained, grouped, compiled, analyzed, then interpreted objectively so that it is obtained about the picture of the problem related to research activities. In analyzing the data, the authors used a theory from Miles and Huberman called interactive data analysis. Here's a chart of qualitative data analysis by Miles and Huberman (Wijaya, 2020).

Reducing data means summarizing, choosing the main things, focusing on the important things, finding the theme of the pattern, and discarding the unnecessary. This study collected all data from observations, and interviews that have been obtained during the research process. These data reports will be reduced by selecting the main points according to the research focus to make it easy to conclude them.

Presentation of data is the process of systematic preparation of information or data to obtain conclusions. Data presentation can be done using tables, graphs, pictograms, and so on. Through the presentation of the data, the data I organized and arranged it in a relationship pattern, so it will be easier to understand.

The stage of the conclusion is to provide a conclusion on the result of analysis/interpretation of data and evaluation of activities that include the research for meaning and explanation of the data that has been obtained. At this stage of conclusion, researchers are required to give a valid conclusion, because the process of conclusions, because the process of conclusions all data that has been obtained can be reviewed based on facts in the field.

The next data analysis of researchers uses an analytical technique using an effectiveness approach. This approach to effectiveness theory provides results and answers to whether the effectiveness of the work is fairly effective or ineffective. Ndraha (2005:163) in (Kapoh et al., 2017) suggest that effectiveness is abstractly defined as the level of achievement of goals, which can be measured by the following formula:

$$Work\ Effectiveness = \frac{Output\ Actual}{Output\ Target} > 1$$

- a. If the result of comparing an actual output with a target output < 1 then effectiveness will not be achieved.
- b. If the result of comparing an actual output with a target output > 1 then effectiveness will be achieved.

## RESULTS AND DISCUSSION

### The Effectiveness of Night Auditor

The study was conducted to evaluate the performance of a three-night auditor who served at Hotel Vila Lumbung. Based on the result of observations and interviews that have been carried out by researchers that there is some data from the result of an interview that researchers get about how the effectiveness of night auditor works based on indicators of work effectiveness, namely work quantity, work quality, and working time. The result of an interview with all night auditor at Hotel Vila Lumbung can be presented as follows:

a. Quantity of work

The quantity of work is assessed from the amount of work which can be seen from the number of work tasks that are completed without any burden carried out by an employee in a certain period. This can be seen from the work of an employee working with the use of a certain time and speed in completing tasks and responsibilities. Based on the results of the interview that have been carried out by researchers with all night auditors that all work as night audits have been carried out without any workload experience. The work includes checking guest bills, checking deposits from guests, checking revenue from all outlets, and balancing all guest bookings. This revenue report consists of two-part, namely before audit and after the audit. The before audit contains reports including a summary cashier report, bill outstanding list, print articles, deposit reservation, room revenue breakdown, and guest account balance. From the many job desk of night audits above, the researcher concludes based on the results of interviews with all night auditors which can be seen in the table below:

Table 1. Interview result regarding the quantity of work

No	Respondent	Quantity of work
1	Night Auditor 1	The quantity of work was ineffective because at Hotel Vila Lumbung the receptionist's work at night was only carried out by a one-night auditor without help from the bellboy. That's why the night the workload experienced by night auditors is because they have to handle two jobs at once.
2	Night Auditor 2	The quantity of work is effective because the work is carried out according to the answer from an interview that the work is by the provisions that exist in the company.
3	Night Auditor 3	The quantity of work was effective because all types of work had been carried out by work procedures determined by the company and the night auditor did not have a workload while on duty during the night audit.

[Source: Data Processed, 2021]

b. Quality of work

The quality of work is seen in the quality of an employee in carrying out his work including neatness and accuracy. This will certainly provide effective work results if the quality of work of a person is carried out properly. Based on the result of an interview with three-night auditors that the work quality of the night auditor at Hotel Vila Lumbung has decreased. This is due to the condition of an employee at work and the focus at work because according to the result of the interview working at night has a very large impact on the stage or work concentration of the employee. The night auditor at Hotel Vila Lumbung when they finished carrying out all his work looked negligent or fell asleep during working hours. From this incident, of course, this is not allowed by the management because the night auditor will automatically serve as night reception where all types of guest booking at night will be handled by the night reception. The researcher concludes based on the results of the interview with all night auditor which can be seen in the table below:

Table 2. Interview results regarding the quality of work

No	Respondent	Quality of work
1	Night Auditor 1	The quality of work possessed by all night auditors is considered ineffective because it is influenced by the condition factors experienced by the night auditor. The night auditor also knew that there was another night auditor who was negligent while on duty.
2	Night Auditor 2	The quality of work has also decreased. This is indeed caused by the behavior of the night auditor who is not good, because working in the night audit section is usually a problem with the condition because this work is done at night, of course, good condition and work focus are needed. Some of the night auditors after completing their work take a break and then fall asleep. This should be prohibited, but due to the small number of guests staying and the minimum workload, therefore the night auditor when the task has been completed, they immediately rest their condition by sleeping temporarily.
3	Night Auditor 3	The behavior of all night auditors at Hotel Vila Lumbung toward their work looked good and some were not good, such as the night auditor who was sleepy during working hours and fell asleep during working hours, this happened due to situational factors. Where the night audit work at night, of course, it will require good work focus.

[Source: Data Processed, 2021]

c. Working time

As we know the working time of each employee must be able to use time as efficiently as possible, especially by arriving on time at the office and trying to complete tasks as well as possible by utilizing the time during the use of the working period by company policy. In this case, the timeliness referred to is the delivery of the audit report to management, the fast transaction checking process, and the running of the audit system that has been determined. The researcher concludes based on the results of the interview with all night auditor which can be seen in the table below:

Table 3. Interview result regarding the working time

No	Respondent	Working time
1	Night Auditor 1	The working time on the night audit at Hotel Vila Lumbung was effective because all night auditors had good discipline. After all, the night auditor at Hotel Vila Lumbung always followed the rules that apply to the company, such as arriving on time and always taking advantage of the free time to check his entire work.
2	Night Auditor 2	The night auditor at Hotel Vila Lumbung was disciplined when working on the night audit section. Then regarding time efficiency, so far the night auditor has always saved time at work and carried out his duties quickly so that the time needed is very efficient.
3	Night Auditor 3	The night auditor at Hotel Vila Lumbung has been disciplined in working on the night audit. Then regarding time efficiency, so far the night auditor has always used the time to always complete his duties on time and avoid delays in the process of sending reports from the guest transaction.

[Source: Data Processed, 2021]

Based on the result of an interview with all night auditor at Hotel Vila Lumbung regarding what percentage of the realization that occurred regarding the increase in the effectiveness of the night auditors' work at Hotel Vila Lumbung, night auditor 1 said that the realization that had occurred regarding the effectiveness of the night auditor work so far was 70%, night auditor 2 said 90%, and night auditor 3 said 85%. Regarding the target to be achieved here, the researcher uses a benchmark using 100% of the target that must be achieved by the night auditor so that the work carried out runs effectively. The following is a description of the result of the formula for work effectiveness that the researcher obtained from the summary of the result of an interview with all night auditor at Hotel Vila Lumbung:

a. Night Auditor 1

$$\begin{aligned}
 \text{Work effectiveness} &= \frac{\text{Output Actual}}{\text{Output Target}} > 1 & \text{Work effectiveness} &= \frac{70\%}{100\%} \\
 &> 1 & \text{Work effectiveness} &= 0,7
 \end{aligned}$$

b. Night Auditor 2

$$\begin{aligned}
 \text{Work effectiveness} &= \frac{\text{Output Actual}}{\text{Output Target}} > 1 & \text{Work effectiveness} &= \frac{90\%}{100\%} > 1 \\
 && \text{Work effectiveness} &= 0,9
 \end{aligned}$$

c. Night Auditor 3

$$\text{Work effectiveness} = \frac{\text{Output Actual}}{\text{Output Target}} > 1 \quad \text{Work effectiveness} = \frac{85\%}{100\%} > 1$$

$$\text{Work effectiveness} = 0,85$$

Based on the result of the analysis using the effectiveness formula above, it can be seen that the calculation result starting from night auditor 1 is 0.7, then

night auditor 2 is 0.9, and night auditor 3 is 0.85. From these result, the researchers conclude that the work effectiveness of the night auditor was not effective because all the result of the effectiveness of the night auditor at Hotel Vila Lumbung was not effective.

### Step to Improve Work Effectiveness

In collecting data to answer the second problem, namely, regarding the steps in increasing the effectiveness of the night auditor work, the data was obtained by interviewing the front office manager at Hotel Vila Lumbung named A. An Eka Setiawan. The interview refers to the step in increasing work effectiveness due to a decrease in work effectiveness that occurred at the night auditor of the Hotel Vila Lumbung. From the result of the data summary, it can be seen that the result of the interview that has been summarized can be explained as follows:

Table 4. Result of an interview regarding steps to improve work effectiveness

Respondent	Improve work effectiveness
Front Office Manager	Work according to the applied procedure
	Understand the work procedure
	Have a good work ethic
	Have a psychic work environment
	Focus and concentration
	Time efficiency

[Source: Data Processed, 2021]

Based on the result of the interview above, the researcher concludes that to improve the work effectiveness of the night auditor at Hotel Vila Lumbung there are 6 (six) steps that must be taken by the night auditor, including working by following the work procedure applied, understanding the content of the work procedure, have a good work ethic, work with a psychological work environment, good work focus, and have good time efficiency.

- a. **Work according to the applied procedure**  
 Based on the result of an interview with the front office manager, in improving the effectiveness of the work of the night auditor, one them is that the right auditor must know what are the working procedure of the night audit that has been implemented by the company. The front office manager said that the procedure is very important as a reference in working as a night auditor. With this working procedure, the night auditor will be able to work optimally without any errors that occur and know what to do and know how many duties and obligations he has.
- b. **Understand the content of the work procedure**  
 The front office manager also said that the night auditor must always be active to ask his workers if there are things that the night auditor does not understand. Actively asking questions on every job will make the night auditor more confident in carrying out his work and the night auditor will better

understand the working procedure of the night audit. The front office manager also said that if the night auditor does not understand the work procedure, it will have a bad impact on the front office department which can lead to a decrease in the quality of the front office work. Therefore, working as a night auditor or working in another department is very important to understand the work procedure so that the work carried out runs effectively and efficiently.

c. Have a good work ethic

Based on the result of an interview with the front office manager at Hotel Vila Lumbung, in improving work effectiveness, the night auditor is expected to have a good work ethic. The front office manager expects that all employees, including those in the night auditor field, must have a good work ethic at work, this has a significant effect on increasing work effectiveness.

d. Have a psychic work environment

In the psychic work environment, it contains about social relations in a company. This social relationship concerns the relationship between co-workers and relationships with another department by always coordinating and consulting between departments so that communication when dealing with a problem or complaint from a guest can be resolved properly. Based on the result of an interview with the front office manager at Hotel Vila Lumbung, the night auditor in improving his work effectiveness must have a psychological work environment. The psychic work environment involves social relations among co-workers and other departments.

e. Focus and concentration

Focus and concentration can make someone can work with maximum results. For all types of work, of course, everyone must have good concentration and focus on work. Based on the result of an interview with the front office manager at Hotel Vila Lumbung, it is said that this focus and concentration are very much needed on night audit work because night audit work takes place at night and some people usually have poor focus and concentration at work. However, on night audit work, it is very necessary to focus on good work for the sake of smoothness during the reporting process as well as smoothness to deal with guests who will check in or check out at night.

f. Time efficiency

Work can be said to be efficient if there is an improvement in the process, for example being faster. In the world of work, time efficiency is how quickly the individual completes all his work according to a predetermined plan. The result of an interview with the front office manager at Hotel Vila Lumbung regarding the step in increasing work effectiveness said that time efficiency is one of the most important improvements in increasing work effectiveness. The night auditor at Hotel Vila Lumbung is expected to have good time effi-

ciency while on duty by always completing all work on time and always taking advantage of the available free time by viewing or re-checking all his work.

## CONCLUSION

The work effectiveness of the night auditor that the researcher got from the result of data analysis that had been carried out on 3 (three) night auditors at Hotel Vila Lumbung was that there were several indicators of effective and ineffective work effectiveness. The result was obtained from an interview with all night auditor at Hotel Vila Lumbung. In these results, night auditor 1 said that the quality and quantity of work were not effective, but the working time was said to be effective. Then night auditor 2 said that the quantity and working time were effective and the working time was not effective, and night auditor 3 said the quantity and time of working were effective and the quality of work was not effective. Then from the result of the exposure regarding the indicator of work effectiveness, the researcher conducted an interview again to find the result of the effectiveness of the night auditor work whether it was effective or ineffective. From the result of the formulation of the theory of effectiveness, each night auditor is worth less than 1 (one), which means that the work effectiveness of the night auditor at the Hotel Vila Lumbung is not effective.

Based on the decreasing work effectiveness of the night auditor, the researcher interviewed the front office manager to find out how to improve the work effectiveness. The conclusion from the interview is that to improve work effectiveness, several steps must be taken by the night auditor, including understanding work procedure, understanding the contents of the work procedure, having a psychological environment, good work focus, having good time efficiency, and having an ethos nice work. According to an interview with the front office manager that all these steps can be taken by all night auditor at Hotel Vila Lumbung to improve work effectiveness.

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