

Chapter I

Introduction

This chapter will explain the purpose of doing this research paper, the role of English language, accounting department and hotels in this modern world and the reasons why the writer decided to do research about *The English Terminologies Used by Accounting Department at Harris Hotel & Conventions Ciumbuleuit*. It will also explain the identification of the problems, limitation of the problems, research questions, objectives of the study and significances of the study of this research paper.

1.1 Background of the Study

Indonesia is one of many famous tourists destinations, many foreigners always visit Indonesia during holidays, especially in Bali, where most of them can be found in Legian and Kuta area. Not just in Bali, many of them can be found in many places in Indonesia. They often visit famous Indonesian hotspots like Borobudur Temple, Tanah Lot temple, and many more. They usually stay in hotels all over Indonesia, especially in famous ones like Neo+ and even Harris Hotel. Where they can enjoy the facilities and accomodations provided for them.

Hotel business is one of the most benefital industry to many countries and one of the important pillar of tourism, hotels help many developing countries increase their economy, like Indonesia. Hotels are places where tourists stay during their

visitations in another city or tourist destinations. It is not a strange thing to see many foreign tourists in a hotel.

English language is very important to hotels because English is one of the most used language in the world. According to Wikipedia, Around 400 million people in the world as a second language, and 600 – 700 million people as a foreign language and it has 360 – 400 million native speakers. Mostly in US, UK, South Africa, Australia & New Zealand, but also spoken in other countries as well. English has become global language in the world, as a result of the English The English language has spread to many parts of the world, including Indonesia. English is taught in most countries all around the world, it is one of the essential language to learn in Indonesia, where English language is required to learn in order to pass the national exam. Many people all over Indonesia study English language in their school days. English language also spreaded because the influence of globalization and westernization where many media are displayed in English, whether they are songs, movies, books, social media, the need to learn English is bigger than before nowadays.

In hotels, English language is relied upon by the front office department which they use to communicate with foreign guests, the knowledge of mastering the English language is surely needed for this department. There is also the accounting department. This department is one of the the vital part of hotel operations, it is the department's responsibility in measuring, processing the financial & economical activities, it also helps the hotel with financial support,

like purchasing supplies from the supplier vendors for hotel needs. The accounting department as in other hotel departments has its own terminologies, and most of them are in English, even though the department doesn't require an understanding of English language, it is still needed since they are always in English and having an English knowledge would greatly help new accountants to understand what they mean faster.

1.2 Identification of the Problems

Accounting department in many hotels like any other tourism businesses used many English terminologies. As English language became very important nowadays, it is necessary for any workers including those who work in accounting department at hotels to understand which English terminologies used in accounting department, since English language has become a lingua franca in many countries, many workers in many business workplaces might come from many different backgrounds, some of them might not know some accounting terminologies very well.

1.3 Limitation of the Problems

In order to make the research more specific & focused, the writer narrowed it down and focused the research only into accounting terminologies on forms gotten from the purchasing & storekeeper divisions and also the

terminologies on the chart of accounts sheets from Harris Hotel & Conventions Ciumbuleuit provided by Tauzia Hotel Managementsince chart of accounts displays accounting terminologies from each department, where most of the data were gathered.

1.4 Research Questions

- What are the English terminologies of accounting department that are used in accounting department at Harris Hotel & Conventions Ciumbuleuit?
- What are the meanings of those English terminologies of accounting department at Harris Hotel & Conventions Ciumbuleuit?

1.5 Objectives of the Study

- To know what English terminologies that are used in the accounting department at Harris Hotel & Conventions Ciumbuleuit.
- To explain the meanings of those English terminologies of accounting department at Harris Hotel & Conventions Ciumbuleuit.

1.6 Significances of the Study

1. Theoritically:

- This paper can give knowledge about the role & importance of English language for hotel workers for English Department Pasundan University students. It's also can be used as a materials for any students to study or those who have interest to work in the accounting department.
- This paper can also be a reference for the English teachers, hotel businesses and institutions involved in English related studies.

2. Practically:

- This paper can be an addition to the library collection and give information to students in English Department of Pasundan University.
- This paper can give contribution to tourism sector especially for students in English Department of Pasudan University.

Chapter II

English Terminologies Used by Accounting Department at Harris Hotel & Conventions

This chapter will describe the definitions of each variable in this research paper based on various quotes and references from many sources, such as the definition of the English Terminology, the accounting department & hotel. This chapter aims to give the readers the understanding of variables in this research to help them get familiar with what the definition of the variables first.

2.1 Definition of English Terminologies

According to Sugono (2007: 10), “*Terminology* is a word or phrase that are used as a name or a symbol which are cleverly uncovers the meaning of concept, process, situation or characteristics in science, technology and art. Terminologies are found in many subjects, like for example there are computer terminologies, geographic terminologies and even hotel terminologies. Most of the terminologies found around us can be in many languages like English and some are translated to even more languages in many dictionaries.

Terminologies can be classified into *general* and *specific*;

1. General Terminologies

Terminologies that are come from particular subjects, but universally used and become regular vocabularies, for example; *ball, marry, radio, budget*.

2. Specific Terminologies

Terminologies that are exclusive on some subjects, mostly academic, such as; *taxonomy, thesis, cardiovascular, HIV*.

English language itself has many kinds of grammar terminologies, often referred as “part of speech”, according to Werner & Nelson (2007: 5) part of speech are the smallest grammatical units, there are nine of them, there are;

- **Nouns**

Nouns are words that refer to person, animals & objects, there are concrete & abstract nouns, concrete nouns are nouns that comprise of physical nouns like *books, diary, cars & dogs*, while abstract nouns are nouns that are non-physical like *sadness, truth, conspiracy & anger*.

- **Pronouns**

Pronouns are words that refer to subjects or objects that take the place of nouns, for example, an animal or objects can be referred as *it or they*, and people can be referred as *he, she, you, we or they*.

- **Adjectives**

Adjectives are words that modifies the subject and describe the nouns or pronouns, they can explain characteristics of the nouns or pronouns, like for example *good, big, bad, ugly, or smart*.

- **Verbs**

Verbs are words that explains the action of nouns or pronouns, it can be in positive or negative forms for example; *He eats the donut or He does not eat the donut*.

- **Adverbs**

Adverbs are words that describe the adjectives instead of nouns and pronouns, they can explain it based on time, place, manner or degree, for example; *Yesterday, tomorrow, slowly, everywhere, rarely, always.*

- **Prepositions**

Prepositions are words that indicate the location of the nouns or the pronouns, for example; *in, on, at, above, below, beside, behind.*

- **Conjunctions**

Conjunctions are words that connect words or phrase into clauses, for example; *or, yet, but, and, nor.*

- **Interjections**

Interjections are words that are used to express emotions or feelings in a sentence, such as; *Ouch!, Hey!, Oh, Ow!*

- **Articles**

Articles are words that precede nouns, the articles are used to indicate whether the nouns are specified or unspecified, there are two kinds of articles, *indefinite and definite* articles, *indefinite* articles indicate unspecified nouns like *a or an*, while definite articles indicate nouns that are specified like *the*.

English language, According to Crystal (2003: 6), is a West Germanic language that was first spoken in early medieval England and is now a global lingua franca. England was known to colonize many countries, they gave

influence to colonized nations to speak English as a way to communicate, and it became a bridging language that was called *lingua franca*.

English is the third most-used language in the world behind Mandarin and Spanish. The use of English spreads to many parts of the world, English is often taught and practiced in many schools especially in tourism major. English has become most-used language in tourism. English language is called *lingua franca* because it is used as bridge communication language between nations which do not share the same native languages. Almost many countries use English as either their second-language or as foreign language. As a global language, English is growing country-by-country internally and for international communication.

2.2 Definition of Accounting Department

Accounting department is a department that processes the economic activity or transaction in businesses, it can be in a hotel, a shop, a bank and many others, the goal is to accurately record the transactions and give the results and report it to other person within organizations. Accounting is called a “language of business” as said by Moh. Ramly Faud & M. Ruslan D.M (2005: 2) because it is often used in many businesses, like hotels. Whenever a person use a hotel service, their payment & transactions are processed by the accountants. Meanwhile Jusup (1999: 5) mentions that accounting is a process of recording, classification, compilation, report, analysis of financial data in an organization, the accountants

analyzed the economic and financial information that was recorded, it is classified based on the type of transaction and compiled.

On every hotel department, there are several divisions that handles the accounting process according to Soetopo (2009), there are;

- **Accounting Manager**

Accounting manager's duty is to oversee the activity in the accounting department, and also has full responsibility for summarizing all of the financial records and accounting information gotten from all of the accounting divisions, it is then compiled and handed to the general manager of the hotel.

- **Cost Control**

Cost Control's duty is to do inventory process every month to each hotel department and monitor supplies that go in and out from the hotel before being received by the receiving staffs.

- **Accounts Receivable**

This division is responsible in recording the information about the hotel's debts which are caused by the hotel guests' credit, charges those debts, receives the the bills and then hands them to the *General Cashier*.

- **Accounts Payable**

This division records, identifies, and plans the payment of transactions that happens because of the company's debts from purchasing supplies through credit.

- **Income Audit**

Income auditor is responsible for verifying, checking and reporting revenue information in a form of cash or credit before booked by the accounting department.

- **Purchasing**

They are responsible in negotiating with suppliers, purchasing hotel needs like food, beverage, stationary items, or general items. Everything that delivered to the hotel by suppliers are previously ordered by the purchasing staffs.

- **Storage**

Storekeeper is the one who is fully responsible for maintaining the general store which is a storage for keeping hotel needs that are delivered by the suppliers that are checked and verified by the receiving staffs like groceries, ingredients for the kitchen, office items, any department who requires items from the storage needs to issue a *store requisition record* and approved by their respective manager and the storekeeper.

- **Receiving**

This division's job is to receive goods that are ordered by the purchasing staffs, after they are delivered, it is then a job for receiving staffs to make check and verify the goods to make sure that they are delivered in correct quantity and in good condition, afterwards, they are sent to the general store for later use.

- **Payroll**

Payroll staffs are the ones who are responsible at making list of payments, calculating and paying employees's salaries.

- **General Cashier**

General cashier is the division that is responsible in handling the cash funds and preparing for financial information.

Accounting department process the data through many phases, procedures and cycles, According to Sulastiyono (2008: 386) There are three phases of processing the financial report that starts from basic transaction until it is processed into an account of accounting is as follow;

1. **Recording**

After the customer use a hotel service or after the hotel receives goods from the suppliers they do a transaction, the transactions can be with an invoice or a purchase order, the transactions are then recorded chronologically.

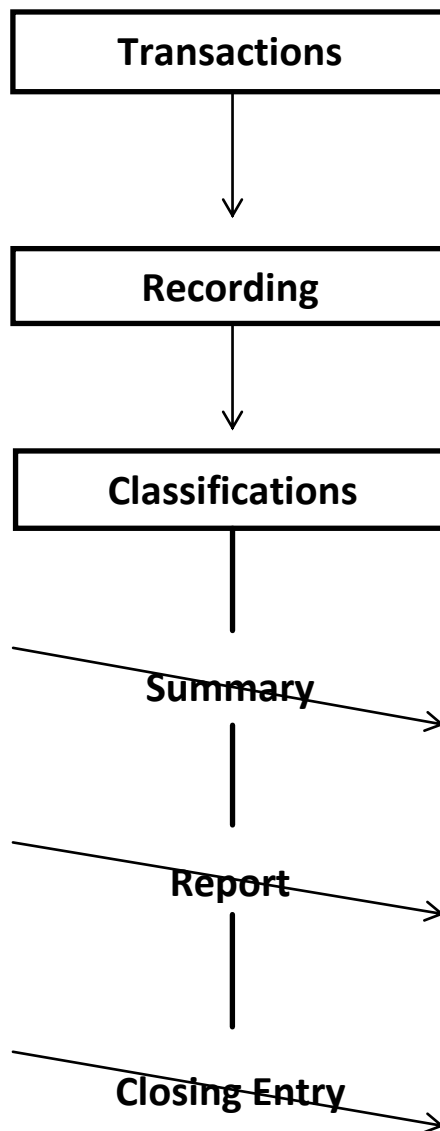
2. **Classification**

After each transactions are recorded, each accounts of firms are collected and classified based on their type of transactions, vendors, and also the date when the transactions happened.

3. **Summarizing**

In this phase, each transactions of customers or suppliers are summarized based on their type of transactions, afterwards, the economic report is made and then, proceeds to make the closing entry to conclude and compiled the economic activities in a period of time.

The process of accounting can be seen clearly in the chart below;



Basically the accounting converts the results of transaction as an input, the results are classified based on the type of the transactions daily, after that they are summarized as a process and then all of them compiled and the result is an economic report that works as an output, this output is an information about the financial results of those transactions that are given to other people within the hotel.

Therefore, the main purpose of accounting according to Taswan (2008: 7) is to give beneficial information for the decision of its users, to do that a tool or media to give that information such as financial report. While according to Sulastiyono (2008: 387) accounting provides financial information about business effort that is used by authorized personnels, as an information for considering decisions.

That is why accounting department in hotels is crucial, not only they provide information like profits, loss or revenue to investors, employees, creditors, suppliers, government and society, but accounting department is also responsible for purchasing hotel needs and receive them from the suppliers.

2.3 Definition of Hotel

According to Hotel Proprietors Act, 1956, as cited by Sulastiyono (2008: 2) hotel is a company managed by the owner that provides food service, beverages and room facilities to the customers to sleep in for those who travel and able to afford with a reasonable amount in accordance with the service received without any special agreement. Hotel is one of the pillar of the tourism industry, as it helps improve the tourism infrastructure in a country. In a hotel they should have facilities provided commercially for the guests, they need to provide at least, rooms, food & beverages, and other facilities, like recreation, a gym or a laundry service as stated by the Ministry of Tourism, Post & Telecommunication No. KM.94/HK.103/MPPT-87.

Hotel can caters to many kinds of tourists and they can be found in many places, depending on where it located. There are three kinds of hotel as said by United State Lodging Industry (2008)such as;

1. Transient Hotel

A hotel that located in the middle of the city, or in the commercial area, this kind of hotel usually caters to tourists and businessmen.

2. Residential Hotel

A hotel that is in the form of apartment house, which provides rooms and can be rented monthly or yearly, but with a hotel-like services, like restaurants, room services and also housekeeping services.

3. Resort Hotel

A hotel that is located at the tourism objects or recreational places, it also provides conference facilities for the guests.

Hotel is a place that provides rooms to its guests, the rooms can be in many forms, catering to many type of customers, aside from different kinds of hotel, there are also different kinds of room. Each room, is According to Sulastiyono (2008: 25), hotel rooms can be classified into following;

- **Single Room**

A room for one person, it usually contains only one single bed.

- **Twin Room**

A room for two people that contains two single beds.

- **Double Room**

A room for two people that contains one double bed.

- **Double - Double**

A room for four people, complete with a living room and two double beds.

Hotel is comprises of many departments that are relying on each other to serve the customers, each department has its own way to keep the hotel operation up and running, hotel departments in hotel are as follow;

1. Front Office Department

This department is the department that is often called the “face of the hotel” since it is located in the front desk and the only department that interact directly with the guests that comes inside the hotel, their duty is to create receptions for the guests, renting rooms, and giving them room keys.

2. Housekeeping Department

This department is responsible in handling and maintaining the hygiene of hotel and its rooms, providing the guests with extra linens, blankets or other room items according to what the guests need. They clean up hotel rooms whenever the guests head out with their permission and also wash the linens or blankets that are dirtied and replacing them with the new ones.

3. Food & Beverages Department

This department sells food and beverages to hotel guests, they cook them, preparing them and serving them to the hotel guests, most of them are stationed in the bar and the kitchen where they work.

4. Marketing & Sales Department

This department is responsible in promoting the hotel either through websites or through flyers to increase the interests of people to visit and stay at the hotel.

5. Accounting Department

This department is responsible in recording the hotel transactions & administration, they make reports of financial report in a period of time where the transactions happened chronologically. The financial report can be used to see how much revenues and losses the hotel receives and it can be used by the hotel manager to see how well the hotel runs, so he/she can make decisions in the future to develop the hotel.

6. Human Resources Department

This department is responsible in handling and managing its human resources, such as hotel employees, their job is to train them and develop their skills. Whenever there are new employees applying for a job at a hotel, it is the human resources department responsibility in hiring them.

7. Engineering Department

This department is responsible in hotel's maintenance and building construction. They handle the hotel's electricity and plumbings for both the hotel guests and staffs.

8. Security Department

This department is responsible in ensuring the safety & security of both hotel guests and staffs in the hotel area.

2.4 Overview of Harris Hotel & Conventions Ciumbuleuit

According to its website, Harris Hotel & Conventions is a hotel that is one of the hotel branch from Tauzia which is one of the well-known hotel management in Indonesia, they have been managing many hotels like YELLO, Pop & Harris itself. The hotel was established by Tauzia owners Marc Steinmeyer and Christophe Glass along with Boy Gozali in 2001, it began as consultation service that supported the development of ACCOR as an exclusive representative of Indonesia from 2001 to 2006. In 2002, Tauzia Hotel Management created a chain of hotels into plenty of brands. Harris Hotel & Resorts was the first concept made by Tauzia that was located in Batam. Since its first grand opening there, Harris Hotels developed a culture innovation in design, marketing and hotel. Since 2003 onwards, Harris Hotels had opened many hotels in many cities, starting from Jakarta, Bandung and also Surabaya.

This hotel has more than 210 stylish rooms, it has facilities like Dino Kid's Club for children, cafe, juice bar, fitness area, H'Spa and wide open convention halls complete with ballrooms and 8 meeting rooms, large parking lot area, and a mosque for visitors in the basement. The hotel has an orange color signature,

which colors the hotel walls, employee uniforms, and also on its official website. The hotel has many branch outside of Bandung and can also be found in many other big cities like Jakarta & Bali, and Ciumbuleuit is one of the branch of the hotel that is operated in Bandung, it competes with other hotels in Bandung like Ibis, Aston & many others.

In Harris Hotel & Conventions , the accounting department has a big role in the admistration of the hotel, they are responsible to its financial & economic process. The department has many accounting terminologies that are mostly in English language, which some employees at the department find it difficult to understand at first, that is why on Harris Hotel & Conventions, there is an *English Day* a day celebrated by the hotel employees where they are required to speak English to anyone in the hotel, a move to encourage and train the hotel workers to be familiar and hopefully be fluent in the English language.