

CHAPTER I

INTRODUCTION

1.1 Background of the Apprenticeship

The current increase in the world of tourism in Indonesia shows the importance of a hotel. The increasing number of hotels that stand up shows that the world of the hospitality industry is increasingly strategic to attract new employees in various places, while reducing the unemployment rate. Reducing the unemployment rate certainly helps the government in minimizing the poverty rate. In addition, the importance of the hotel industry can also be seen in terms of tax revenue provided by hotels to the government. Therefore, hospitality cannot be separated from the role of an accountant.

According to Kamaruddin, R., et al. (2020) The application of an accounting system in a company can be minimized operational costs incurred and can streamline the number of workers owned. One of the accounting systems used by the company is the system of cash receipts and expenditures. This system handles expenses and cash receipts that occur regularly in a company.

According to Kamaruddin, R., et al. (2020) To create good finances, management must clearly establish responsibilities and each person has responsibility for the tasks assigned to him. If the formulation of responsibility is not clear and there is no mistake, it will be difficult to find out who is responsible for the mistake. Good management of cash requires procedure the procedure should be considered three main principles. First, there must be an appropriate separation of duties, so that the officer responsible for handling cash transactions and cash storage does not concurrently serve as the cash transaction registrar. Second, all cash receipts should be deposited entirely with the bank on a daily basis. Thirdly, all cash expenditures should be made using checks, except for expenses for which a small amount is possible to use cash, that is, through petty cash.

According to Kamaruddin, R., et al. (2020) In the accounting system of cash receipts and expenses, it is necessary to have a good procedure that will later be in accordance with the established management policies. Cash receipts and expenditures carried out outside the predetermined procedures, will allow for misappropriation, theft and embezzlement of cash. To supervise cash expenditures, all cash expenditures must be carried out using checks, except for expenses of small amounts can be made through petty cash. If The Authority to sign a cheque is delegated to an employee addressed, then the employee is not allowed to record cash transactions. This is to prevent fraud in cash expenditures that are not included in the accounting records. The procedure used to supervise cash can vary between companies from one company to another. This depends on various factors, such as the size of the company, the number of employees, sources of cash, and so on.

It can be concluded that the better the system of cash receipts and expenditures carried out by the company, the more trustworthy the amount of cash accounts reported on the company's financial statements will be. In addition, with the implementation of good cash management procedures, the possible level of misappropriation and embezzlement of cash is easy to prevent and trace. Like Cititel Hotel Pekanbaru as one of the 3-star hotels in pekanbaru city. The hotel under the auspices of PT. Maclly Marsar International.

According to Yani, S R. (2017) Apprenticeship is an internship activity for students in the world of work both in the industrial and government fields and is a compulsory course for all polytechnic State of Bengkalis students to take. This activity has the intention that students get experience before they enter the real world of work, so that students will get provisions from the apprenticeship that has been carried out. With apprenticeship, students will know the skills and knowledge that need to be developed and need to be maintained.

Therefore, The Author chose the location of the internship at PT. Maclly Marsar International (Cititel Hotel Pekanbaru) in accounting department. With apprenticeship, it is hoped that a directed mindset will be formed, develop skills and ethics at work, and to get opportunities in the world of work. in addition,

apprenticeship is also useful for developing the knowledge gained in college and trying to find something new that has not been obtained from formal education.

1.2 Purposes of the Apprenticeship

From the implementation of apprenticeship, several objectives were obtained in this regard. As for the purpose, it is:

1. To find out procedures and systems of apprenticeship program at PT. Macly Marsar International.
2. To find out job descriptions of apprenticeship program at PT. Macly Marsar International.
3. To find out the division and time of apprenticeship program at PT. Macly Marsar International.
4. To find out the obstacles and solutions of apprenticeship program at PT. Macly Marsar International.

1.3 Significances of the Apprenticeship

From the implementation of apprenticeship, several benefits are obtained for the parties involved in this regard. The benefits are:

1.3.1 For Writer

1. Train responsibility and discipline in terms of information processing and time management in carrying out the assigned tasks.
2. Means of applying the abilities and knowledge gained during lectures to be applied in the implementation of work.
3. A means of exploring information about the world of work so that practicants can train and prepare themselves to enter the world of work.
4. Knowing the real world of work and being able to socialize and interact with employees who have experience in the real world of work.

1.3.2 For Academic

1. As a means of fostering good relations with companies or government agencies so that later they can provide information on the world of work for graduates from the Faculty of Economics, especially.

2. Improving students' abilities so that they can create quality graduates.
3. Measuring how much role educators play in providing lecture materials for students in accordance with developments that occur in the world of work.
4. Get input in order to improve the existing curriculum in accordance with the needs of the world of work and technological developments.
5. As input for the Accounting Education Study Program in the context of developing a study program.

1.3.3 For Company

1. Ease the burden on agencies in completing tasks where practices are placed.
2. Agencies can carry out their social responsibility because they have provided opportunities for students to carry out apprenticeship.
3. Can establish good and harmonious relations with the Jakarta State University in a useful and mutually beneficial relationship.
4. Establishing good relations that can be mutually beneficial between agencies and universities.
5. As a means of contributing to the institution to the world of education.

