

CHAPTER IV DATA ANALYSIS AND DISCUSSION

4.1 Duties and Activities Done

During the practical work was done by the author which is placed as dishwashing staff for 4 weeks. The main task of dishwashing staff is to wash the cutlery. The author made a good performance work and found some difficulty while doing work. The first week of practical work, the author is focused on the business flow and business activities of the restaurant. Such as transaction activities, number of customers, the suitability of restaurant operating hours and others. The second week of practical work, the author made some interviews with the manager of the restaurant who has the highest position after the director and 2 part-time workers. But, due to the restaurant privacy, there is some question did not allow to be published. In the third week, the author is focused on doing the work to find some problems. And last week the author tried to make conclusions and suggestions to the JEUFOD Restaurant Sunmoon University Cheonan Campus Branch management.

4.2 Discussion

4.2.1 Entity Process Business

Based on 4 weeks of authors observation at JEUFOD Restaurant Sunmoon University Cheonan Campus Branch, the management has a well-integrated business process. The restaurant has used the point of sale system as their transaction record system and it works to minimize the errors. This restaurant has implemented a non-cash system and uses a coupon machine instead.

The sales cycle in this restaurant is quite simple and not difficult. First, customers can order and choose the available menu at the coupon machine. After choosing a menu they have to make a payment through the machine coupon by using a debit or credit card. After the payment process is complete, customers will get a food coupon which will be

handed over to the cashier staff. After the coupon is verified by the cashier, then customers can queue to get their food.

The purchasing cycle at this restaurant also looks pretty good. During the 4 week observations made by the author, there is no delay was found when ordering the ingredients. This proves that restaurant management has worked closely with good suppliers. But for the company privacy reasons, not much information was found about the restaurant purchasing cycle.

Every worker has an attendance card that must be tabbed before and after work. This makes the restaurant management easier to make a payroll cycle for their workers because every worker has a different wage. By the 20th of each month, restaurant management will send the workers' wages without delay. According to the Korean government regulations on the wages of part-time workers, one hour will get a minimum wage of 7,530 won.

4.2.2 Internal Control

The author analyzes the application of internal control to the JEUFOOD Restaurant Sunmoon University Cheonan Campus Branch-based on the COSO control framework (Warren, Reeve, & Duchac, 2015), as follows:

1. Control Environment

JEUFOOD Restaurant Sunmoon University Cheonan Campus Branch has a good control environment. The management has a good structure of the restaurant organizational from the director to the workers. Every part of the restaurant structural has a different role in their job. But the management of the restaurant did not explain clearly about the job description of each part to the new part-time worker. So sometimes there are problems or miscommunication between part-time job workers about the job description. But, the manager has a role to solve any problem immediately.

2. Risk Assessment

JEUFOOD Restaurant Sunmoon University Cheonan Campus Branch has full-time workers and part-time workers. In Korea, there are no contracts about how long part-time workers have to work in one place. The author considers that part-time workers could be the risk of this restaurant. Because there are no official contracts between the restaurant management with the part-time worker and it makes the restaurant can lose their workers at any time. When the restaurant loses their trained workers, they have to find another worker and it needs more time to make the new workers mastering their fields. Therefore the author considers that this is one of the risks of this restaurant.

3. Control Activities

Control activities which have been applied by JEUFOOD Restaurant Sunmoon University Cheonan Campus Branch is very good. The manager will always check the conditions in each field at certain hours and if there is a problem, the manager will find a way to solve the problem. Besides, the director will check the conditions at the restaurant at least once a week. After operation hour of the restaurant, the chef will double-check about the cleanliness of the washed cutlery for good quality service. Dishwasher machine maintenance will also be checked in every month to avoid work accidents due to engine problem.

4. Information and Communication

All pieces of information and decisions are made by the director of the restaurant. During the business hours, a manager has a role as the leader at the restaurant. All information and instruction from the director will be delivered to the worker through the manager. The Manager also will make a good relationship with the supplier to communicate about ordering the food ingredients.

5. Monitoring

At least once in a week the director will do routine checking and will directly ask his workers about the restaurant condition. If there are problems founded, the director will

immediately call the manager to immediately resolve the problems. Every problem found will be resolved as soon as possible. Condition of the machine will be checked routinely on Fridays in the 2nd and 4th week of the month.

4.2.3 Part-time Worker Hiring Process

The author has made an interview with the manager and the part-time worker separately. Based on the interview there are no special criteria to select the workers. The restaurant management only made announcements about the recruitment of prospective new workers at the restaurant. Then the prospective worker will contact the restaurant management and they will make an appointment to do an interview and take the time about the work schedule. If an agreement has been reached between the two parties, the restaurant management will explain the working hours' regulations, salary and a little direction on the job description. There is no contract in this agreement. This agreement can be terminated at any time from any party. There is no official training provided by the restaurant management for new workers.