

Analysis of Internal Control Over Revenue at Hotel X

Ni Kadek Diva Berliani Naghi^{1*}, I Dewa Ayu Rai Sumariati², Ni Ketut Mareni³
Program Studi Manajemen Akuntansi Hospitaliti, Politeknik Pariwisata Bali

Corresponding Author: I Dewa Ayu Rai Sumariati rai@ppb.ac.id

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ABSTRACT

This study aims to analyze the implementation of internal controls over revenue at Hotel X based on the (COSO, 2013) framework. The study employed a qualitative descriptive method through interviews, observations, and documentation involving the Income Auditor, General Cashier, and Assistant Financial Controller. The analysis focused on the five COSO components in managing cash revenue, particularly related cash shortfalls and overages. The findings indicate that internal controls have been implemented, however improvements are still required, particularly in risk assessment and internal communication. This study provides insights for hotel management to strengthen the effectiveness of internal controls over cash revenue.

INTRODUCTION

The tourism and hospitality industries play an important role in the national economy, particularly in tourist destinations such as Bali. In addition to providing quality service to guests, the hospitality industry is also required to manage its operations and financial reporting effectively (Fatimah et al., 2023). Hotel revenue is generated from various operational activities, including room sales, food and beverage sales, and other supporting facilities such as SPA, and additional hotel services (Rawis et al., 2023).

Transactions occurring at outlets such as the front office, food and beverage, and SPA (Sanus Per Aquam) are generally recorded through PMS (Property Management System) and POS (Point of Sale) systems, which support accurate and efficiency transaction recording (Bimantari et al., 2025). Revenue received must be recorded systematically to reflect actual operational conditions and support reporting, forecasting, performance evaluation, managerial planning, and making appropriate decisions (Putri, 2025). The accuracy of revenue recording plays a crucial role because revenue information is used to assess business performance, determine financial planning, and measure the achievement of company targets (Kodong et al., 2019).

Hotel operational activities generate revenue transactions that occur daily, requiring a well-organized recording and monitoring system, revenue derived from various operational activities must be recorded consistently so that the resulting information accurately reflects actual operational conditions (Maruta, 2015). This condition highlights the importance of internal control in ensuring reliable revenue recording and minimizing the risk of errors that could affect the accuracy of hotel revenue reports (Rizki et al., 2025).

The relationship between internal controls and revenue management is inseparable from the role of policies, procedures, and a clear division of duties within an organization. A sound internal control structure is designed by management to provide guidelines for employees in carrying out revenue recording in an orderly and consistent manner, ensuring that the resulting information is reliable (Yuwannita & Ariana, 2016). The implementation of effective internal controls within an organization can contribute to employee performance, as supervision and evaluation encourage the execution of tasks in accordance with established responsibilities (Puspitasari & Dahlia, 2020).

Income Audit department is responsible for examining and verifying of daily revenue recording by reconciling transactions records by reconciling system recorded transaction with operational information from supporting documents (Matkussa et al., 2024). This role strengthens internal controls by helping to identify potential recording errors and ensuring that reported revenue reflects actual conditions (Damayanti et al., 2024).

Hotel X, located in the Nusa Dua area of Bali, faces operational challenges in the form of cash shortfalls and overages in cash transactions. This issue frequently occurs in the front office, food and beverage, and spa outlets, indicating a discrepancy between transaction data recorded in the system and operational documents consequently, the Income Audit team must conduct periodic reverification and reconciliation. These cash discrepancies indicate that

the internal revenue control process is not yet functioning optimally. Based on data from the 2025 financial statements, the total recorded cash discrepancy amounted to Rp956,143, with an average monthly discrepancy of approximately Rp79,679.

Research on internal controls over cash revenue in the hospitality industry has been extensive, but studies specifically analyzing internal controls over cash revenue at hotel operational outlets such as the front office, food and beverage, and spa using the (COSO, 2013) framework remain limited. This study is expected to contribute to enriching the literature on internal controls over cash revenue in the hospitality industry, particularly in five star hotels.

Based on these issues, this study aims to analyze internal controls over cash receipts at the front office, food and beverage, and spa outlets at Hotel X, using the (COSO, 2013) conceptual framework as a reference. This study is expected to identify risks in the implemented internal control system and provide input to management on improving the effectiveness of internal controls over cash revenue.

LITERATURE REVIEW

The Concept of Internal Control

Internal control is a process carried out by the board of directors, management, and other personnel of an entity, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance (COSO, 2013).

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) an organization that developed the internal control framework widely used as a reference in implementing internal controls there are five main components of internal control, as follows:

1. Control Environment

The control environment serves as the foundation of internal control system, reflecting management attitudes, awareness, and actions of management and commitment toward implementing effective internal control within the organization. This component encompasses integrity and ethical values, organizational structure, the delegation of authority and responsibility, and human resource management policies.

2. Risk Assessment

Risk assessment involves identifying and analyzing risks that may prevent the achievement of organizational objectives. Management must establish clear objectives so enable risks to be identified, assessed, and managed effectively, including potential of fraud risks.

3. Control Activities

Control activities consist of policies and procedures established ensure that management directives are properly implemented. These activities include authorization, verification, reconciliation, segregation of duties, and controls to minimize the risk of errors or fraud.

4. Information and Communication

This component focuses on providing relevant, high quality information, as well as establishing effective communication processes within the

organization. Adequate information enables relevant parties to carry out their internal control responsibilities, while communication ensures that this information is effectively conveyed to both internal and external parties.

5. Monitoring

Monitoring is an ongoing assessment process to ensure that all components of internal control are functioning effectively. This activity includes evaluating control weaknesses and reporting the results of the evaluation to the appropriate authorities so that corrective actions can be taken.

Types of Hotel Revenue

According to Horwath (2012) as cited in Rizki et al., 2025, hotel revenue consists of all cash receipts or accounts receivable derived from the hotel's primary and ancillary activities, including:

1. Room revenue, which is revenue generated from providing accommodations service to guests. This revenue is generally the main source of income in hotel operations.
2. Food and beverage revenue, which is revenue derived from the sale of food and beverages through restaurants, bars, or catering services provided by the hotel.
3. Other operating revenue, which is revenue generated from various facilities and other supporting services, such as spas, laundry, meeting room rentals (MICE), minibars, and other additional services available at the hotel.

Definition of Cash Revenue

Cash revenue is operating revenue received directly in cash at the time of the transaction without involving an accounts receivable process, it generally comes from room sales, food and beverage sales, and other services paid for directly by guests at the time of the transaction (Putri, 2025).

The Role of Income Audit Revenue

Income audits department ensures that hotel cash revenue is accurately recorded and is supported by valid cash receipt documentations. Income audits reconcile cash receipt reports with physically received cash and supporting documents to minimize discrepancies in cash revenue and recording errors (Matkussa et al., 2024). Based on the literature review and the phenomena observed at Hotel X, this conceptual framework was developed to illustrate the flow of internal control analysis for cash revenue at the front office, food and beverage, and spa outlets based on the (COSO, 2013) framework. The conceptual framework used in this study is shown in Figure 1, as follows:

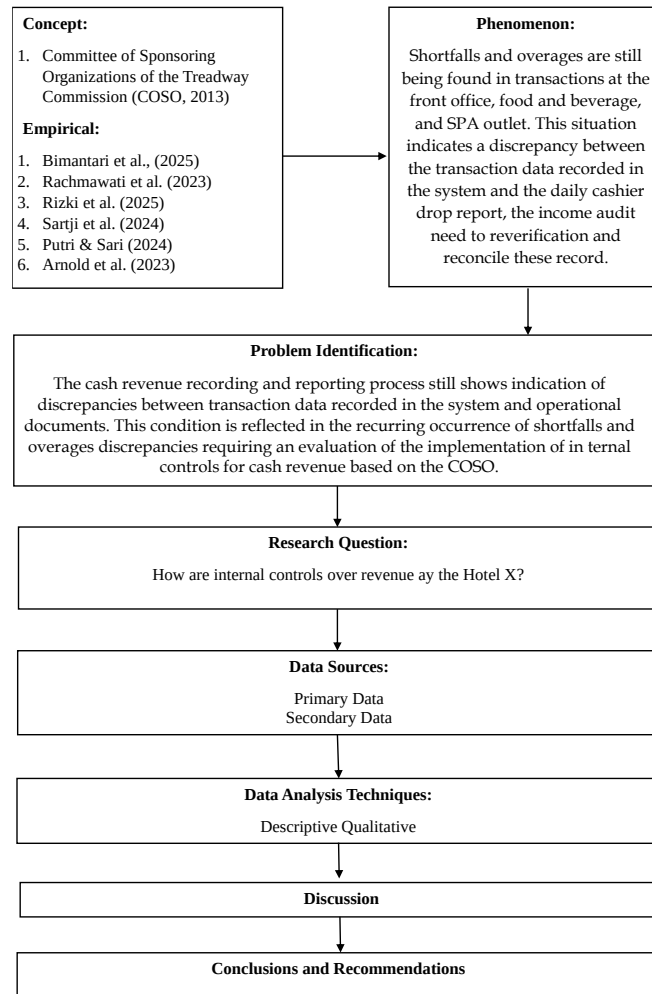


Figure 1. Conceptual Framework

METHODOLOGY

This study employs a qualitative descriptive method to analyze internal controls over cash revenue at Hotel X. This method was used to obtained an in depth understanding of revenue control implementation based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) framework, particularly for cash transactions from operational outlets, the front office, food and beverage, and SPA.

This study was conducted at a five star hotel in the Nusa Dua area of Bali. The data consisted of primary and secondary data. Primary data were collected through interviews and direct observation of the cash revenue internal control processes involving the Income Auditor, General Cashier, and Assistant Financial Controller. Secondary data were collected from supporting hotel documents, relevant literature, books, and scientific journals relevant to the study.

Data collection techniques included interviews, observations, and documentation. Data analysis was carried through three stages of data collection, data reduction, and drawing conclusions. The findings were analyzed based on the five components of internal control according to (COSO, 2013), which consist

Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring.

RESEARCH RESULT

Shortfalls and Overages Data in Cash Transactions at Hotel X in 2025

Data on cash transactions in 2025 indicated that cash discrepancies, including shortfalls and overages were still identified in transactions from the front office, food and beverage, and the SPA. These discrepancies occurred almost every month, with varying amounts. The total shortfalls for 2025 amounted to Rp. 1,675,025, while the total overages reached Rp. 2,631,168, resulting in a net surplus of Rp. 956,143. These findings indicate that discrepancies remain between transaction amounts recorded in the system and the supporting transaction documents, therefore verification and reconciliation by the Income Audit department are necessary to ensure the accurate cash revenue recording.

Table 1. Shortfalls and Overages Data for Cash Transactions in 2025

Months	Shortfalls (Rp)	Overages (Rp)	Difference (Rp)
January	Rp131.275	Rp223.883	Rp92.608
February	Rp118.540	Rp185.220	Rp66.680
March	Rp142.300	Rp210.450	Rp68.150
April	Rp96.750	Rp175.900	Rp79.150
May	Rp155.620	Rp238.440	Rp82.820
June	Rp134.880	Rp205.760	Rp70.880
July	Rp168.450	Rp260.375	Rp91.925
August	Rp172.630	Rp255.840	Rp83.210
September	Rp120.550	Rp188.940	Rp68.390
October	Rp138.770	Rp215.660	Rp76.890
November	Rp109.340	Rp176.220	Rp66.880
December	Rp185.920	Rp295.480	Rp109.560
Total	Rp1.675.025	Rp2.631.168	Rp956.143
Average	Rp139.585	Rp219.264	Rp79.679

Source: Processed data, 2025

The Role of Income Audit Internal Controls

The Income Audit Department verifies cash transactions to ensure consistency between transaction data recorded in the system and operational documents. The revenue transactions verified come from front-office outlets, food and beverage, and the SPA. In addition to verifying revenue, Income Audit also examines specific transactions, such as voids and complimentary items, to ensure that every transaction is supported by the necessary documentation and has been approved by the authorized.

Outlet cashiers deposit daily revenue through the cash drop procedure, and cashiers are required to complete a daily cashier cash drop report. This document contains information regarding the time of deposit, the cashier's name, the outlet name, the amount deposited, the cashier's signature, and the witness's name.

Once the deposit process is complete, the cashier will place the cash into a drop box for further processing by the General Cashier. The General Cashier then performs a cash count and prepares a daily deposit report as the basis for the revenue verification process.

The Income Audit Department will reconcile the transaction data recorded in the system with the bills and Cashier Drop Cash Reports provided by the General Cashier to prepare the daily revenue journal. The verification process is conducted using the Opera system for transactions originating from the front office and the Infrasyss system for transactions originating from food and beverage and the spa. The results of this verification are used as the basis for preparing the daily revenue journal and reconciling transactions, which helps ensure the accuracy of the hotel's revenue records.

Research findings indicate that cash revenue transactions still exhibit shortfalls or overages discrepancies. These discrepancies are caused by several factors, such as limited availability of small denominations bill at outlet cash registers, guests overpayments mistakenly treated as tips, transaction input errors, and human error. These conditions cause discrepancies between the transaction amounts recorded in the system and those in the daily cashier drop cash report, thereby requiring further verification and investigation.

The hotel has established a policy that sets a tolerance limit of discrepancies of Rp. 10,000 per day for cash discrepancies in the cash revenue management process. The Income Audit Department will notify the relevant department head if a discrepancy exceeding this tolerance limit is found. The outlet cashier will provide clarification to the department head to prepare a chronology letter as a form of accountability for the discrepancy that occurred. This procedure is carried out as a follow up to findings of shortfalls or overages in cash revenue transactions.

DISCUSSION

The research results, analyzed based on the conceptual (COSO, 2013) framework, indicate that internal controls over cash revenue at Hotel X have been implemented effectively. However, several subcomponents still require improvements to strengthen the effectiveness of cash revenue controls, as follows:

This section allows you to describe your research findings academically. You may not enter figures related to your statistical tests here instead, you should explain those numbers here. You should structure your discussion with academic support for your studies and a good explanation according to the specific area you are investigating.

1. Control Environment

Integrity and ethical values serve as the foundations of an internal control system, reflecting management commitment and awareness of the importance of internal controls. The research results indicate that Hotel X has implemented Marriott International Policies (MIP), particularly the ethical conduct policy, which requires employees to work in a professional, meticulous, honest, and responsible manner.

The implementation of this policy is reflected in the Income audit process, which includes reviewing of transaction bills, cashier drop cash reports, cash receipts, and system transaction reports to ensure the accuracy of recorded data. The audit process is conducted objectively without data manipulation, ensuring that the resulting revenue reports are reliable and reflect actual operational conditions. The results of the study, conducted through the application of integrity and ethical values, have supported the effectiveness of internal controls over cash revenue and helped minimize errors and cash discrepancies in daily operations.

Organizational structure is a key element of internal control because it defines the division of functions and lines of coordination within the organization. The research findings indicate that the Finance Department at Hotel X has a clear organizational structure, consisting of a General Cashier, an Income Auditor, and an Assistant Financial Controller. The General Cashier is responsible for daily cash management, the Income Audit verifies and reconciles revenue transactions, and the Assistant Financial Controller supervises financial operations. Income Audit also coordinates with cashiers in the Front Office, Food and Beverage, and SPA departments to ensure the consistency of transaction data. A clear division of functions supports smooth coordination and oversight, enabling effective internal controls over cash revenue.

Division of authority and responsibility is a key principle in internal control to prevent overlapping duties and support effective oversight. The research findings indicate that the Finance Department has implemented a division of tasks according to each role's specific functions. The General Cashier is responsible for collecting and managing cash revenue from all operational outlets; the Income Audit team verifies and reconciles revenue transactions before preparing the daily journal; while the Assistant Financial Controller oversees and reviews the entire cash revenue management process. This separation of duties helps reduce the risk of overlapping responsibilities, facilitates transaction oversight, and minimizes errors and cash shortfalls and overages.

Effective human resource management is a key factor in implementing internal controls. Research findings indicate that the Finance Department routinely conducts training sessions during morning briefings as well as specialized training tailored to each employee specific job role. Training is conducted via webinars in collaboration with other hotels under Marriott International, covering the use of the Opera, Infrasy, and FIAT systems, as well as revenue management procedures. These activities aim to improve employees' understanding and skills in using the systems, recording, reporting, and auditing revenue transactions. The ongoing implementation of training helps improve employees' accuracy and professionalism, reduces the risk of recording errors, and supports the effectiveness of internal controls over cash revenue.

2. Risk Assessment

Establishing clear objectives is the first step in the risk assessment process, because it provides a basis for identifying and analyzing risks that may affect the

achievement of organizational goals. The research findings indicate that Hotel X has established clear objectives for cash revenue management, namely ensuring that transactions recorded in the Opera and Infrasyss systems match the cashier reports, cash receipts, and daily revenue reports from each operational outlet. Setting these objectives facilitates the management and verification of ongoing transactions in accordance with procedures, minimizes the occurrence of cash shortfalls and overages, and supports the execution of duties in line with each department's responsibilities; thus, clear objectives help make the risk identification process more focused and systematic.

The risk identification and analysis process is a critical stage in risk assessment to determine the factors that can cause discrepancies in revenue management. The research findings indicate that the Income Audit has identified several factors contributing to cash shortfalls and overages, including transaction input errors by outlet cashiers, limited availability of small denomination bills, guests overpayments mistakenly recorded as tips, and delays in transactions posting to the system. The identification and analysis of these risks help determine the causes of cash discrepancies, enabling the hotel to implement more effective preventive and corrective actions to minimize risks and reduce the frequency of cash shortfalls and overages in daily operations.

Assessing the risk of fraud is a critical component of internal controls to prevent asset misappropriation and transaction irregularities. The study findings indicate that Hotel X has implemented fraud risk assessments through various monitoring activities, such as transaction reviews, reconciling physical cash with cashier drop reports, and recounting cash to ensure no discrepancies exist. Supervision is carried out by the General Cashier during the closing process and the receipt of daily cash deposits, as well as by the Income Audit team through transaction verification and the reconciliation of supporting documents prior to the preparation of revenue journals. The routine implementation of supervision by different departments helps reduce the risk of recording errors and potential transaction irregularities, thereby supporting the effectiveness of internal controls over cash revenue.

3. Control Activities

Authorization is a control activity aimed at ensuring that every transaction has been approved by an authorized party before being recorded in the system. The research findings indicate that Hotel X has implemented an authorization process in the management of cash revenue, particularly in handling cash shortfalls and overages. When a cash discrepancy is found, the General Cashier rechecks the physical cash and the cashier's cash drop report to ensure the transaction amounts match, if the discrepancy is still found, the issue is reported to the Assistant Financial Controller for review and follow up in accordance with applicable procedures. The implementation of authorization and review by authorized personnel helps ensure that every revenue issue is addressed through an adequate examination process, thereby minimizing recording errors and transaction discrepancies.

Verification and reconciliation are control activities aimed at ensuring consistency between transaction data in the system and supporting documents. The research findings indicate that the Income Audit team performs daily verification and reconciliation of cash revenue transactions at the Front Office, Food and Beverage, and SPA outlets. This process is carried out by matching cashier reports, transaction bills, cash receipts, and data in the Opera and InfrasyS systems. The Income Audit team compares the general cashier daily summary data with the system data before preparing journal entries via the Spreadsheet Journal Import (SSUL). If a discrepancy is found between the general ledger data and the general cashier daily summary, the difference is reported as a shortfall or overage. Consistent verification and reconciliation help reduce transaction discrepancies, minimize cash variances, and improve the accuracy of daily revenue reports.

Segregation of duties is an internal control principle aimed at reducing the risk of errors and misuse through a clear division of functions. The research findings indicate that segregation of duties in cash revenue management has been effectively implemented. Outlet cashiers are responsible for receiving payments and entering transactions into the system, then depositing cash via the daily cashier drop report and drop box. The General Cashier is responsible for collecting and counting the cash received, while the Income Auditor verifies and reconciles transactions, and the Assistant Financial Controller reviews and oversees the entire process. This clear division of duties enables cross departmental oversight, allowing errors and irregularities to be detected and addressed more quickly.

Information technology controls are critical to ensuring the accuracy and reliability of transaction data. The study found that Hotel X utilizes various information systems, including Opera as the Property Management System (PMS), InfrasyS as the Point of Sale (POS) system, as well as Marriott General Ledger (MHGL) and Employee Performance Management (EPM) for processing journal entries and financial reports. These systems assist the Income Audit team in reconciling transaction data with supporting documents and identifying discrepancies, such as input errors, unposted transactions, or cash shortfalls and overages. The use of information technology also speeds up the audit process and reduces the risk of manual recording errors, thereby making cash revenue management more efficient, controlled, and accurate.

4. Information and Communication

The provision of relevant and high quality information is a critical component of internal control because it supports the effective implementation of controls. Research findings indicate that Hotel X has provided adequate information for cash revenue management, including cashier reports, transaction bills, cash receipts, daily revenue reports, and transaction reports from the Opera and InfrasyS systems. This information is used by Income Audit to reconcile transaction data in the system with supporting operational documents. The availability of complete and accurate information aids the transaction verification

process, facilitates the identification of discrepancies, and supports transparency and the effectiveness of internal controls over cash revenue.

Effective internal communication plays an important role in facilitating information sharing and coordination among departments involved in cash revenue management. Research findings indicate that internal communication occurs when cash shortfalls and overages, or transaction discrepancies, are identified during the daily revenue audit process. If a cash discrepancy exceeds the tolerance limit of Rp10,000 per day, the Income Audit team will prepare a chronology letter and email the relevant department head to obtain an explanation regarding the cause of the discrepancy. Discrepancies exceeding the tolerance limit are subsequently recorded as an Administrative and General (A&G) expense through an adjusting journal entry. This communication helps expedite the resolution of transaction issues and supports the evaluation process to determine the causes of cash discrepancies. The research findings also indicate that internal communication tends to be reactive, as it generally occurs after a problem has arisen therefore more proactive oversight and coordination are needed to identify potential transaction errors earlier.

External communication within internal controls is conducted to ensure clarity of information and the resolution of transaction discrepancies with operational staff. The research findings show that external communication takes place between Income Audit and outlet cashiers when transaction discrepancies are found between data in the Opera and Infrasyss systems and the cash drop report in such cases, Income Audit clarifies issues related to unposted transactions, data entry errors, or discrepancies in transaction amounts. This communication helps clarify the causes of transaction discrepancies so that corrective actions can be taken more quickly and accurately, effective communication between Income Audit and operational staff supports the effectiveness of the processes of clarification, verification, and correction of transactions in cash revenue management.

5. Monitoring

Monitoring is an ongoing assessment process to ensure that all components of internal controls are functioning effectively. The research findings indicate that cash revenue monitoring at Hotel X has been implemented through review activities performed by Income Audit. The monitoring process involves reviewing cashier reports, daily revenue reports, cash receipts, and transaction receipts, then reconciling them with data in the Opera and Infrasyss systems to identify transactions that are inconsistent, have not been posted, or result in cash discrepancies. These checks are performed daily before preparing the daily revenue journal. The Income Audit team conducts monitoring audits or unannounced audits at each outlet every month without prior notice to obtain an accurate picture of actual operational conditions. Routine monitoring helps detect transaction issues more quickly, reduces the risk of recording errors, and supports the improvement of internal controls over cash revenue.

Evaluating internal control weaknesses is a crucial part of the monitoring process to identify areas requiring improvement. Research findings indicate that

evaluations are conducted when cash discrepancies or transaction discrepancies are identified during the daily revenue review process. The Income Audit team reconciles the General Cashier Daily Summary data with data in the Opera and Infrasy systems, then reexamines problematic transactions to determine the causes of the discrepancies. Through this evaluation process, several factors causing transaction discrepancies were identified, such as transaction entry errors, unposted transactions, recording discrepancies related to change or tips, and a shortage of small denomination bills. This evaluation helps identify the sources of problems in cash revenue management, thereby serving as a basis for improving the internal control system. The research findings indicate that enhanced monitoring is still necessary, as certain transactions still require reexamination to minimize errors.

Follow up on the evaluation results is the final stage in the monitoring process, aimed at ensuring that every finding is addressed and used as a basis for improvement. The research findings indicate that follow up on cash discrepancies has been carried out in accordance with applicable procedures, particularly for discrepancies exceeding the tolerance limit of Rp10,000 per day. The Income Audit team prepares adjusting journal entries, requests clarification from the relevant department head via email, and drafts a chronology letter to determine the cause of the cash discrepancy. After confirmation and reverification, the approved cash discrepancy is recorded as an Administrative and General (A&G) expense in account 656003. A systematic follow up process helps ensure that the resolution of problematic transactions is more focused, while also providing information that can be used as a basis for evaluation to reduce the frequency of shortfalls and overages in subsequent periods.

CONCLUSIONS AND RECOMMENDATIONS

This study was conducted to analyze internal controls over cash receipts at Hotel X, based on the findings and discussion, the implementations of internal control (COSO, 2013) framework, which consists of five components: including control environment, risk assessment, control activities, information and communication, and monitoring. The findings indicate that internal controls over cash revenue at Hotel X have been implemented through clear segregations of duties and responsibilities, risk identification processes related to cash discrepancies, transaction verification and reconciliation procedures, the use of integrated systems such as Opera, Infrasy, and Marriott General Ledger, as well as communication and follow up actions for identified transaction issues.

The implementation of internal controls has supported the recording and management of cash revenue, making the process more accurate and structured. Identified issues include cash shortfalls or overages caused by operational factors such as transaction input errors, recording errors, limited availability of small denomination bills, guests overpayments mistakenly treated as tips, and transactions requiring further investigation. These conditions indicate that internal controls over cash revenue have been functioning reasonably well, but improvements are still needed in the areas of prevention and risk assessment to minimize the potential for cash discrepancies or transaction recording errors.

Based on the results of the data analysis and research conclusions, the following recommendations are suggested:

1. Increased Accuracy in the Cash Revenue Transaction Recording Process
While transaction verification and reconciliation processes have been carried out by the relevant departments, the company needs to pay closer attention to the transaction input process from the outset, particularly for transactions handled by cashiers. This is necessary to reduce the likelihood of recording errors that could lead to cash shortfalls or overages between transaction data recorded in the system and operational documents.
2. Strengthening the Risk Identification Process and Evaluation of the Causes of Cash Discrepancies
Hotel X is advised to continue evaluating every instance of cash shortfall or surplus by utilizing the reports prepared by the Income Audit department. These evaluations should be used to identify patterns underlying the discrepancies and determine corrective actions to minimize the occurrence of similar incidents in the future.
3. Improving Coordination and Communication Among Departments Involved in Cash Revenue Management
Involved in Cash Revenue Management Communication between the Cashier, Income Audit, and other finance departments needs to be improved, particularly during the clarification process when discrepancies in transaction data are found. Timely and accurate information sharing can help expedite the troubleshooting process and support the reliability of cash revenue reports.

ADVANCED RESEARCH

Future researchers are encouraged to expand the scope of studies by comparing internal controls implementations across multiple hotels or incorporating additional aspects of revenue management to provide broader insights into internal controls in the hospitality industry.

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