

Accounting Information System for Cash Receipts from Room Sales at The Pall Inn Hotel Cisarua

Accounting
Information System
for Cash Receipts

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ABSTRACT

Hotels play an important role in the tourism industry because improving hotel management is essential for developing the tourism sector. Good hotel management includes the use of effective, diverse, and accurate accounting information systems. These systems are needed to simplify and accelerate the accurate presentation of financial reports. From its main function, the primary product sold by hotel businesses is room rentals or lodging services. Therefore, it is crucial for companies to implement relevant accounting information systems that meet the hotel's needs, especially in managing financial matters. The purpose of this study is to examine the accounting information system for cash receipts from room sales at the Pall Inn Hotel Cisarua. This study uses a qualitative research design with descriptive analysis, focusing on the accounting information system for room sales and cash receipts applied at the Pall Inn Hotel Cisarua. The study's results indicate that the accounting information system for recording cash receipts is consistent with the theory of sales accounting information systems. The Pall Inn Hotel implements a computerized accounting system to ensure transparency and efficiency; however, improvements are needed in internal control, staff training, and system maintenance.

Keywords: Accounting Information System, Sales Accounting, Hotel Management, Cash Receipts, Internal Control

ABSTRAK

Hotel memegang peran penting dalam industri pariwisata karena dalam mengembangkan industri pariwisata perlu meningkatkan pengelolaan hotel. Pengelolaan hotel yang baik mencakup penggunaan sistem informasi akuntansi yang baik, beragam, dan akurat. Sistem informasi akuntansi sangat diperlukan untuk mempermudah dan mempercepat penyajian laporan keuangan secara tepat. Dilihat dari fungsi utamanya, produk utama yang dijual oleh pelaku usaha perhotelan adalah sewa kamar atau jasa penginapan. Oleh karena itu, sangat penting bagi perusahaan untuk menerapkan sistem informasi akuntansi yang relevan sesuai dengan kebutuhan hotel tersebut, terutama dalam masalah keuangan perusahaan. Tujuan dari penelitian ini adalah untuk mengkaji sistem informasi akuntansi penerimaan kas dari penjualan kamar pada Pall Inn Hotel Cisarua. Penelitian ini menggunakan desain penelitian kualitatif dengan analisis deskriptif, dengan objek penelitian pada sistem informasi akuntansi penjualan kamar dan penerimaan kas yang diterapkan di Pall Inn Hotel Cisarua. Hasil penelitian menunjukkan bahwa sistem informasi akuntansi pencatatan penerimaan kas yang dijalankan telah sesuai dengan teori sistem informasi akuntansi penjualan. Hotel Pall Inn menerapkan sistem akuntansi terkomputerisasi untuk transparansi dan efisiensi, namun perlu peningkatan pengendalian internal, pelatihan staf, dan pemeliharaan sistem.

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INTRODUCTION

The current flow of globalization brings increasingly broad and complex influences to the business environment. Various changes in Indonesia lead to more challenges from similar companies, whether domestic or international. This results in more intense and sharp competition. To remain competitive, a business must have effective management to achieve its primary goal of maximizing profits efficiently and economically. Additionally, companies must continuously innovate their products and services to meet changing consumer demands and preferences (Lutfi et al., 2022; Adib et al., 2024). Digital transformation plays a crucial role in modern business operations, allowing companies to optimize production, streamline distribution, and enhance customer experiences. The integration of technology, such as big data analytics and artificial intelligence, enables businesses to make more accurate, data-driven decisions, leading to increased efficiency and profitability. Moreover, human resource management is essential for maintaining a productive workforce. Companies need to invest in employee training and development to improve skills and competencies, ensuring they remain competitive in the global market. A strong corporate culture that promotes teamwork, integrity, and innovation also enhances overall performance and long-term sustainability. Apart from internal factors, external elements such as government regulations, economic conditions, and environmental sustainability efforts also impact business success. Companies must comply with legal requirements and implement Corporate Social Responsibility (CSR) initiatives to build a positive brand image and strengthen customer trust (Al-Delawi & Ramo, 2020).

The rapid technological advancements today require company leaders to allocate corporate resources effectively and efficiently. This is necessary to produce precise and accurate information, which plays a critical role in decision-making. Among the various types of information needed by company management, accounting information serves as one of the most important foundations for resource allocation (Hadid & Al-Sayed, 2021; Oyewo, 2022). Therefore, an accounting information system tailored to the company's conditions and needs is essential for carrying out operational activities effectively. A well-designed accounting information system helps in systematically recording, processing, and reporting financial transactions, ensuring that all data is accurate and reliable (Abdullah et al., 2022; Al-Okaily et al., 2023). This enables management to analyze financial performance, track cash flow, and assess the company's financial health. Additionally, it aids in budgeting and forecasting, allowing companies to set realistic financial goals and allocate resources more efficiently. Beyond financial management, an accounting information system enhances internal control mechanisms by reducing errors, minimizing fraud, and improving transparency. Automated systems decrease reliance on manual processes, reducing the risk of human error and increasing operational efficiency. Furthermore, integrating accounting information with other business functions, such as supply chain management and customer relationship management, facilitates seamless operations and better decision-making (Elsiddig Ahmed, 2020; Latifah et al., 2021; Mursyida & Maulina, 2023).

With globalization and digital transformation accelerating competition, companies must continuously upgrade their accounting information systems to stay ahead. Cloud-based accounting solutions, artificial intelligence, and big data analytics provide businesses with real-time insights, enhancing agility and responsiveness (Pratiwi & Aisyah, 2023; Anindya et al., 2024). By leveraging technology, companies can gain a competitive advantage, improve efficiency, and ensure long-term sustainability. An accounting information system outlines the procedures a company should follow when conducting sales and receiving cash from those sales, thereby preventing manipulation

of sales and cash receipt data. According to Mulyadi (2008), procedures are a sequence of clerical activities, typically involving several people within one or more departments, designed to ensure the uniform handling of recurring company transactions. Meanwhile, Azhar (2000) explains that a procedure is a series of activities conducted repeatedly in the same manner. In a sales system, users can gain insight into how sales activities are carried out, what documents are needed, and which parties are authorized to monitor the sales activities. This is particularly important because money, or cash, is a company asset highly susceptible to misuse. Additionally, fictitious sales can be used to manipulate the company's sales records. Generally, companies aim to maximize profits, which can be achieved through cash or credit sales.

Therefore, a company requires a reliable information system to track sales as a precaution against fraud, embezzlement, and other activities that could harm the company. Companies design accounting information systems for sales according to their specific needs (Turner et al., 2020; Anggraeni et al., 2024). Implementing an effective accounting system can enhance internal control over sales and cash receipts. Through such a system, an accounting information system plays a crucial role in improving a company's effectiveness. It collects and stores data related to activities and transactions, processes the data into valuable information for operational decision-making, and accurately controls the company's assets. Based on these functions, it can be concluded that an information system is essential for a company. As a company grows, the number of transactions will increase, making transaction recording more manageable and efficient.

The subject of this study is the hotel industry, with the Pall Inn Hotel in Puncak Cisarua, Bogor, as the object of observation. This location is a popular tourist destination frequently visited by travelers. Tourism and hospitality are often likened to two sides of the same coin because they are inseparable. Tourists who travel long distances need a temporary place to stay so they can rest comfortably and enjoy their visit. According to Isdarmanto (2018), a hotel is a type of building, symbol, company, or business entity that provides accommodation, food, beverages, and other facilities for the general public, including both those who stay and those who only use certain hotel amenities. Preliminary research at the Pall Inn Hotel revealed issues related to sales accounting information, which is still recorded manually on paper. This practice causes delays in management receiving room sales service data and leads to errors in transaction recording by the finance department, making it difficult for management to make informed decisions. Based on the findings of this study and considering the importance of an effective accounting information system for sales—both in theory and practice at the Pall Inn Hotel—the purpose of this research is to examine the accounting information system for cash receipts from room sales at the Pall Inn Hotel Cisarua.

LITERATURE REVIEW

Mulyadi (2008) defines an Accounting Information System (AIS) as an arrangement of forms, records, and reports coordinated to provide the financial information needed by management to facilitate company management. Widjajanto (2001) similarly defines AIS as an arrangement of forms, records, and tools. The role of an accounting information system is crucial for businesses, as it helps record, process, and report financial transactions efficiently and accurately. By implementing an AIS, companies can ensure that financial data is well-organized, reducing the risk of errors and fraud while improving decision-making capabilities. Priyandani (2017), found that the implementation of the sales accounting information system at Wonorejo Hotel and Resort Tulungagung has been carried out well. However, improvements are still needed, particularly in areas related to the restaurant sales system and the documents used in sales transactions at the restaurant. This finding highlights the importance of continuously evaluating and upgrading accounting systems to ensure that all aspects of sales transactions are properly documented and managed.

Amandeia (2016), concluded that the accounting system for cash receipts from room service sales at the hotel is generally in line with accounting theory on cash receipts. However, the research also emphasizes that maintaining a sound accounting system requires regular monitoring and updates to align with evolving business needs and technological advancements. Proper documentation and control over cash receipts are vital for preventing financial discrepancies and ensuring the integrity of financial records. Huimaira (2020), concluded that the implementation of the accounting information system for room sales and cash receipts at the hotel provides valuable information to the company's management through the applied system, the Power Pro Hotel System. However, this system has not been fully effective due to weaknesses in internal control, such as insufficient supervision of the accounting information system. This finding underlines the necessity of strong internal controls in accounting systems to prevent errors and unauthorized transactions. A well-functioning AIS should include mechanisms for oversight, audits, and compliance checks to enhance transparency and accountability.

Krismonika (2019) found problems and errors in the company's cash receipt accounting system. These issues include the lack of proper procedures for recording cash receipts, especially for cash received from third parties (credit sales). The findings suggest that Azzahra Guest House Syariah has not implemented proper cash receipt accounting procedures and systems, which could lead to discrepancies in the actual amount of cash received by the hotel. The study emphasizes the importance of adhering to standardized accounting procedures to avoid financial inconsistencies and losses. From the studies mentioned above, it is evident that while many hotels and hospitality businesses have implemented accounting information systems, there are still gaps that need to be addressed. The primary challenges include weak internal controls, outdated documentation practices, and inadequate oversight. To improve the effectiveness of AIS, businesses must adopt modern accounting software, automate financial transactions, and conduct regular audits to ensure compliance with accounting standards. Moreover, employee training and development should be prioritized to enhance understanding and proper usage of accounting systems. A well-implemented AIS not only supports accurate financial reporting but also aids in strategic decision-making, ensuring that businesses remain competitive in a rapidly evolving market.

In addition to financial accuracy, an efficient accounting information system enhances overall business operations by integrating various departments, such as finance, sales, and customer service. By ensuring that financial data flows seamlessly across different functional areas, companies can improve coordination, reduce redundancies, and optimize resource allocation (Zuliyati & Indrianingrum, 2021; Roup, 2024). Furthermore, an advanced AIS can generate real-time reports, allowing management to make informed decisions promptly. The use of cloud-based AIS solutions can further streamline accounting processes by enabling remote access, ensuring data security, and automating backups. Another key aspect of AIS implementation is regulatory compliance. Companies, especially those in the hospitality industry, must adhere to financial reporting standards and tax regulations. A well-structured AIS ensures that financial statements are prepared accurately and submitted on time, avoiding potential legal issues and penalties. By leveraging accounting technology, businesses can also enhance fraud detection mechanisms, identify discrepancies early, and take corrective actions before they escalate into significant financial problems. The hospitality industry, given its dynamic nature, requires an AIS that is adaptable and scalable. Hotels deal with diverse revenue streams, including room sales, food and beverage services, event management, and ancillary services. Therefore, an AIS should be designed to handle complex transactions while maintaining accuracy and efficiency. Additionally, integrating AI and data analytics into accounting systems can provide valuable insights into customer preferences, seasonal trends, and revenue projections, helping businesses optimize pricing strategies and maximize profitability.

METHODS

The object of this research is the accounting information system for room sales and cash receipts implemented at Pall Inn Hotel. This research uses a qualitative research design with descriptive analysis. According to Sugiyono (2019), qualitative research methods are based on post-positivist philosophy and are used to investigate objects in their natural conditions (as opposed to experimental methods). In this approach, the researcher serves as the key instrument, data collection is conducted through triangulation (combining techniques), data analysis is inductive/qualitative, and the results emphasize meaning rather than generalization. Qualitative research focuses more on an in-depth understanding of an issue rather than generalizing the problem for research. One reason for using a qualitative approach is the researchers' experience, as this method can uncover and understand what lies behind phenomena that are often difficult to understand explicitly. Another reason for employing a qualitative approach is that the data analyzed are derived from observed phenomena, which are not in numerical or coefficient forms but are rather gathered and processed through continuous observation from beginning to end. For this research, the author used primary data, as it was directly obtained from parties related to the accounting information system for cash receipts at Pall Inn Hotel. The type of research employed in this data analysis is qualitative with descriptive analysis. This method involves analyzing data by describing or illustrating the data that has been collected.

RESULTS

Hotel Pall Inn has implemented a computerized accounting information system using the Journal by Mekari application to manage its financial information (Oktavianita et al., 2022). This application enables real-time data storage and the generation of financial reports, effectively replacing the previously used manual recording system. Based on the research conducted, the researcher analyzed the strengths and weaknesses of Journal by Mekari. One of its strengths is the automation of accounting processes, which reduces manual work and minimizes errors in financial reporting. The system also provides accessibility and availability of data, allowing management to retrieve financial information anytime and anywhere. Additionally, it offers accurate, real-time reporting, which aids in decision-making and financial planning (Djoharam, 2021). The application simplifies cash management and transaction recording, ensuring efficient financial operations. Moreover, it enhances data security and reliability, protecting sensitive financial information from unauthorized access. Journal by Mekari also facilitates payment and billing management, streamlining the invoicing process. It supports audit and compliance efforts by maintaining well-organized financial records. Furthermore, the system is scalable and customizable, allowing businesses to adapt it to their growing needs (Muhamad et al., 2021).

However, despite these advantages, Journal by Mekari also has several disadvantages. One of the main concerns is the implementation and licensing costs, which can be a burden for small businesses. Employee training is required to ensure staff members can use the system effectively, which can be time-consuming and costly. The reliance on technology poses risks, as system failures or internet outages can disrupt operations. Limited customization options may prevent businesses from tailoring the system to their specific needs (Dewi et al., 2021). Although the system prioritizes data security, there are still potential risks associated with cyber threats and breaches. Some users may find the system's functionality limited compared to more sophisticated enterprise solutions. Additionally, the application's reliance on third-party vendors means businesses must depend on external support for maintenance and updates. Despite these disadvantages, the implementation of Journal by Mekari has significantly improved financial management at Hotel Pall Inn, making financial processes more efficient and reliable.

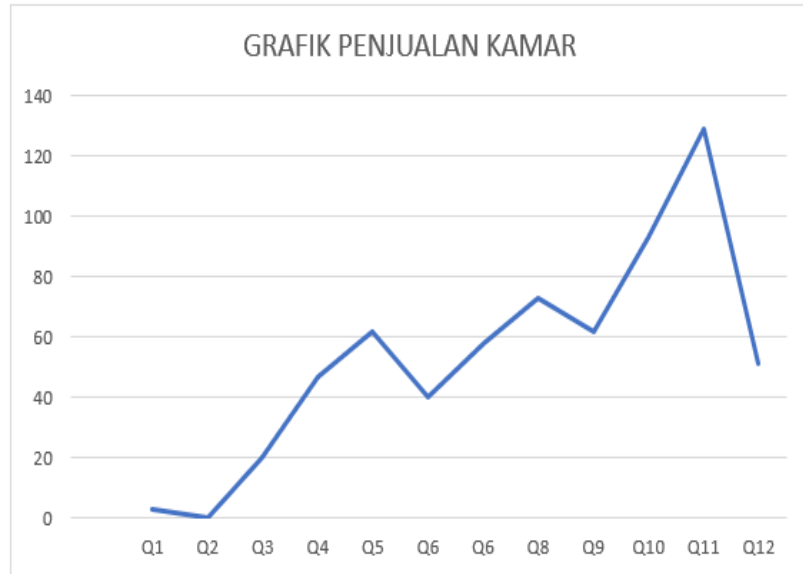


Figure 1. Room Sales Graph

Table 1. Room Sales

Month	Room Sales	Data Grouping
April 2020	3 Room Sales	Q1
May 2020	0 Room Sales	
June 2020	0 Room Sales	
July 2020	0 Room Sales	Q2
August 2020	0 Room Sales	
September 2020	0 Room Sales	
October 2020	0 Room Sales	Q3
November 2020	0 Room Sales	
December 2020	20 Room Sales	
January 2021	12 Room Sales	Q4
February 2021	20 Room Sales	
March 2021	15 Room Sales	
April 2021	12 Room Sales	Q5
May 2021	30 Room Sales	
June 2021	20 Room Sales	
July 2021	15 Room Sales	Q6
August 2021	20 Room Sales	
September 2021	5 Room Sales	
October 2021	10 Room Sales	Q7
November 2021	21 Room Sales	
December 2021	27 Room Sales	
January 2022	30 Room Sales	Q8
February 2022	21 Room Sales	
March 2022	22 Room Sales	
April 2022	18 Room Sales	Q9
May 2022	12 Room Sales	
June 2022	15 Room Sales	
July 2022	23 Room Sales	Q10
August 2022	21 Room Sales	
September 2022	35 Room Sales	
October 2022	29 Room Sales	Q11
November 2022	37 Room Sales	
December 2022	63 Room Sales	
January 2023	51 Room Sales	Q12

Room sales data reflects significant dynamics from 2020 to 2023, indicating a transition from the severe impact of the pandemic to a steady recovery. In early 2020, especially during the first to third quarters, the hotel industry experienced a drastic

decline with almost zero sales figures—only 3 rooms were sold in April and none in the following months—reflecting the impact of the pandemic on consumer mobility and confidence. However, momentum began to shift in late 2020, with 20 rooms sold in December, marking the beginning of a market recovery. This positive trend continued throughout 2021, albeit with fluctuations in sales, indicating an increase in consumer confidence, as demonstrated by 30 rooms sold in May and 27 rooms in December. Entering 2022, room sales growth has stabilized, with a significant peak in December, when 63 rooms were sold. This positive trend continued into early 2023, with 51 rooms sold in January, signaling a stronger recovery. Overall, this trend reflects industry adaptation through adjustments to marketing and operational strategies, as well as the return of consumer confidence amidst post-pandemic recovery (Bongmini, 2023).

The implementation of accounting information systems at Hotel Pall Inn still faces various challenges, especially in terms of the suitability of the system to operational needs and financial burdens due to the Jurnal.id by Mekari license fee (Kimes, 2004). Although this system has adequate features, its limitations in adjusting to the hotel's business processes hinder the effectiveness of financial recording and reporting. In addition, the lack of training for employees results in less than optimal system utilization, which has an impact on the hotel's operational efficiency. From the results of the analysis, it can be concluded that an improvement strategy is needed to overcome this obstacle. Periodic evaluation of the system used, increasing human resource capacity through training, and exploring alternative systems that are more flexible and economical are strategic steps that can be implemented. By adopting the right solution, Hotel Pall Inn can improve the accuracy of financial recording, optimize operational efficiency, and ensure an accounting information system that is more adaptive to technological developments and the needs of the hotel industry (Kurniasari, 2022)

Hotel Pall Inn has implemented various strategies to improve the efficiency and effectiveness of the accounting information system. One of the main steps is to provide regular training to staff so that they can understand and use the system optimally. With this skill improvement, the hotel ensures that all features available in Jurnal.id by Mekari can be utilized optimally, including additional modules that support more efficient financial and operational management (Anggraeni et al., 2024). In addition, the hotel actively analyzes financial reports generated by the system to monitor financial performance in real-time. This data is the basis for management in making strategic decisions and more accurate financial planning. With more optimal use of technology, hotels can reduce the potential for recording errors, increase financial transparency, and save time in administrative processes (Saleh et al., 2024). This strategy aims to ensure that the accounting information system is not only aligned with the hotel's operational needs, but also supports the efficiency of overall financial management. With these steps, Hotel Pall Inn can strengthen its competitiveness in the increasingly digitalized hospitality industry.

CONCLUSION

Hotel Pall Inn has implemented a computerized accounting information system to improve financial management by providing transparent, effective, and efficient data. This system enhances real-time financial monitoring, reduces human error, and streamlines processes such as billing, inventory, and payroll. Despite its benefits, the hotel must address internal control issues, particularly in the cash receipt process. A clear separation of duties among staff is necessary to prevent fraud and errors. One employee should handle cash, another process transactions, and a third reconcile financial records to ensure accuracy and reliability. Regular staff training is essential to ensure accurate reporting, as the system may still face issues such as incorrect data entry or technical glitches. Human oversight is crucial to verify that the system's financial data is accurate, as errors could lead to discrepancies. Additionally, the system must undergo regular updates and maintenance to stay secure and functional. Failure to do so could make it vulnerable to cyber-attacks or data breaches, compromising the hotel's financial

data security. Management should allocate resources for continuous technical support and system upgrades. Ongoing evaluation and improvements will ensure the system remains aligned with the hotel's needs, fostering transparency, efficiency, and accountability. Regular audits and assessments will also help the system evolve with the hotel's growing requirements, supporting long-term financial success and organizational improvement. By addressing these concerns, Hotel Pall Inn can ensure the continued effectiveness and security of its accounting processes.

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