

Abstract

This study aims to evaluate the effectiveness of the internal control system in the cash receipts cycle at Hotel XYZ, which operates under the ABC Group. An effective internal control system is essential to ensure the achievement of operational objectives, the reliability of financial reporting, and compliance with applicable regulations. This research adopts a qualitative approach with data collection methods including interviews, observations, and documentation. The results indicate that, in general, the internal control system for the cash receipts cycle at Hotel XYZ has been properly designed; however, its implementation is not yet fully effective. Several weaknesses were identified in the areas of risk assessment, control activities, and information and communication, which may pose risks of error or fraud. This study is expected to serve as an evaluation tool and provide a foundation for improving the internal control system to better support the hotel's financial governance.

Keywords: Internal Control System Evaluation, Hospitality Industry, Cash Receipts Cycle, COSO Framework 2013.

Intisari

Penelitian ini bertujuan untuk mengevaluasi efektivitas sistem pengendalian internal pada siklus penerimaan kas di Hotel XYZ yang berada di bawah ABC Group. Pengendalian internal yang efektif dapat menjamin tercapainya tujuan operasional, keandalan pelaporan keuangan, dan kepatuhan terhadap peraturan yang berlaku. Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa secara umum sistem pengendalian internal siklus penerimaan kas di Hotel XYZ telah dirancang dengan baik, akan tetapi masih terdapat implementasi yang belum sepenuhnya efektif. Ditemukan beberapa kelemahan pada aspek penilaian risiko, aktivitas pengendalian, dan informasi serta komunikasi, yang berpotensi menimbulkan risiko kesalahan atau kecurangan. Penelitian ini diharapkan dapat menjadi bahan evaluasi dan dasar perbaikan sistem pengendalian internal agar lebih optimal dalam mendukung tata kelola keuangan hotel.

Kata kunci: Evaluasi Sistem Pengendalian Internal, Industri Perhotelan, Siklus Penerimaan Kas, COSO Framework 2013.