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## Analysis and Evaluation Of Internal Control Accounting Systems Food & Beverage Cash Receives and Distributions At Mandapa A Ritz–Carlton Reserve Based On COSO Framework

N K Cita Mella Ari Santi<sup>1</sup>, I Gusti Ayu Astri Pramitari<sup>2</sup>, Putu Adi Suprpto<sup>3</sup>

<sup>1</sup> Managerial Accounting Undergraduate Study Program, Accounting Departement, Bali State Polytecnic

<sup>2</sup> Managerial Accounting Undergraduate Study Program, Accounting Departement, Bali State Polytecnic

<sup>3</sup> Managerial Accounting Undergraduate Study Program, Accounting Departement, Bali State Polytecnic

\*Corresponding Authors: <sup>1</sup>komangcita@gmail.com  
<sup>2</sup>astripramitari@pnb.ac.id  
<sup>3</sup>adisuprpto@pnb.ac.id

**Abstract.** Internal control in a company is very important in influencing the performance of all employees. This study purpose to determine how and the suitability of the internal control of cash receipts and disbursements for food & beverage at the Mandapa A Ritz-Carlton Reserve based on the COSO framework. Internal control of the cash receipts and disbursements accounting system is important to do in order to avoid any deviations that have a significant impact on business continuity. Data were collected by using observation, interview and documentation study techniques, while the instrument used in this study was the COSO framework internal control standard. The analysis was carried out using a qualitative descriptive analysis method where the researcher described the condition of the hotel based on the results of observations, interviews and documentation studies. The results of the analysis and evaluation of this study can be concluded that the accounting system for cash receipts and cash disbursements for food & beverage at Mandapa A Ritz-Carlton Reserve has been implemented, however, it is not fully in accordance with the Committee of Sponsoring of the Treadway Commission (COSO) Framework. The components that have not fulfilled include the control environment component, namely the organizational structure element where the hotel has not implemented it properly so that there are dual functions, the control activity component is declared not appropriate due to the implementation of the segregation of duties that is not good, and the monitoring component is declared not appropriate due to access to reporting. Cash can be done by the salesperson (server/hostess)

**Keywords:** Cash receipts and disbursements accounting system, internal control, and Committee of Sponsoring of the Treadway Commission (COSO) Framework.

### Introduction

The hotel industry is part of the tourism industry which has important meaning for the economy, especially for income taxes, development taxes, and land and building taxes. Basically, every hotel industry has the same goal, namely optimizing the company's resources to obtain maximum profit (Alvionnita et al., 2020). In achieving company goals, good internal control is needed in the very effective category (Mantiri, 2018) as a preventive effort to prevent deficiency actions that threaten the sustainability of the company (Fair & Rusmana, 2016). The control standard that can be used by management in managing the company is the Committee of Sponsoring Organizations of the Treadway Commission (COSO) outlines five components of internal control that management is designed to implement to provide reasonable assurance that its control objectives will be achieved (Rumamby et al., 2021) as one of the widely accepted internal control standards recognized and used by the internal control authority because it combines policies, rules, and regulations governing control business activity (Marshall B & Steinbart, 2017). The information on the implementation of internal control is obtained from observations (Makbul, 2021) and in-depth interviews (Sutarno & Anggraini, 2022) with parties related to cash receipts and disbursements.

Mandapa A Ritz-Carlton Reserve is one of the five star hotels that earns income not only from room sales, but also income from food & beverage sales from several outlets that can be enjoyed by guests staying

or guests from outside the hotel. Although the percentage of income from food & beverage at Mandapa A Ritz-Carlton Reserve does not have a significant effect on cash receipts, control needs to be improved because it is closely related to the management of company assets so that the potential for fraud is high on hotel operational needs. The existing accounting system in a company has advantages and disadvantages, as well as the cash receipts and disbursements accounting system at the Mandapa A Ritz-Carlton Reserve, therefore it is necessary to do research and analysis so that later it can be designed and produced a better accounting system and efficient cash receipts and disbursements accounting system.

Based on observations and interviews with related parties, there is a dual function between the cash receipts section, namely sales activities and the accounting section, namely accounts receivable which doubles as revenue auditor, and is also given access to assist the purchasing department. It is also known that the hostess uses the access to print and record daily outlet reports by the hostess, in the rule that access is allowed only to the manager. This activity has an impact on recording errors made by the hostess on outlet reports that are recorded manually so that when conducting an income audit by an income auditor there is a discrepancy between the recording of manual reports and the system used, this can also hinder the submission of approval to all managers for income. Daily food & drink that must be reported daily. The dual function of cash receipts activities also affects the company's authorization which can affect other departments so that it overrides the duties and responsibilities of managers. This is known and confirmed by the Assistant Director of F&B Mandapa A Ritz-Carlton Reserve. One of the best internal controls in the company can be described by the absence of multiple functions in one employee and the use of proper access in transactions and business processes. The Covid-19 pandemic affected the development of hotel visitors both from within and outside the country, so that during the pandemic the hotel visitors experienced a decline, based on the results of interviews with related parties that hotel revenues also decreased, but cash disbursement continued, one of which was to fulfill obligations to customers. Vendors must continue to be carried out so that it has an impact on asset management and food & beverage cost control as well as affecting the sustainability of the company's operations going forward.

## Method

The type of research used is qualitative research. This research was conducted at Mandapa A Ritz-Carlton Reserve. The primary data taken in this study relates to the information systems and applications used as well as cash receipts and disbursements in the food & estate department, while the secondary data used in this study relates to information systems and the application used as well as cash receipts and disbursements in the food & estate department based on COSO from the relevant research. Data collection techniques used are observation, interviews and documentation, where the research instrument is the researcher himself. To assess the accuracy of the data is done by triangulation of sources. The data analysis used is descriptive qualitative analysis by identifying data starting from summarizing the main discussion of the questions submitted in interviews, then presenting the data in tabular form to facilitate comparative analysis using the COSO Framework internal control standards.

## Result and Discussion

- Description of Research Result

This study was conducted to determine the application of internal control accounting systems for cash receipts and disbursements of food & beverage. To find out, observations and interviews with hotel management were carried out:

- Related functions of cash receipts and disbursements

Functions related to cash receipts and disbursements consist of six functions, including the accounting function, which is one of the functions carried out by the accounting department by making daily reports on cash receipts and disbursements by matching the closing reports from the cashier, also responsible for recording and reporting activities of receipts and disbursements. Cash disbursements on sales of food & beverage. The accounting function in cash disbursement activities is related to accounts payable, purchasing, cost control and receiving in placing orders to

food & beverage payments. The Leader/Supervisor function is one of the functions that can be carried out by people who are entrusted with carrying out their duties and responsibilities for the supervision and approval of all operational activities, both cash receipts and cash disbursements carried out at each outlet. The captain's function is one of the functions that can be carried out by someone who is given the task and responsibility to assist all activities carried out by the leader/supervisor. Cashiering function is one of the functions carried out by someone who has a contract with the accounting department so that he can carry out his duties as a cashier. The server/hostess function is one of the functions that can be carried out by people who have been given duties and responsibilities for service and welcoming customers for all food & beverage cash receipts and disbursements activities. The filing function is one of the functions that are responsible for all document/file archives from each cash receipt and disbursement activity.

- Accounting records related to cash receipts and disbursements

Implementation of accounting records for each cash receipt and disbursement activity at Mandapa A Ritz-Carlton Reserve based on manual and computerized using documents in other words reports, systems called Micros Opera, MYMICROSS and Birchstreet system (BSS).

- Documents related to cash receipts and disbursements

Documents related to cash receipts and disbursements consisting of Guest Bill which is a document as proof of payment for the sale of food & beverage, Internal Bill document as proof of the provision of complimentary food & beverage, Employee Discount Card is a document as evidence of the provision of discount food & beverage, daily report is document for recording cash receipts from all outlets, Purchase Order (PO) is a document used to submit a purchase of goods and invoice is a document as proof of receipt of goods.

- Procedures related to food & beverage cash receipts and disbursements.

Cash receipt procedures consist of cash sales and credit sales while cash disbursements procedures consist of credit purchases.

- Internal control of food & beverage cash receipts and disbursements accounting system at Mandapa A Ritz-Carlton Reserve

In carrying out its business, it is very important for companies to have good internal control, as well as businesses in the hotel sector such as Mandapa A Ritz-Carlton Reserve. Internal control of the accounting system related to cash receipts and disbursements for food & beverage has been carried out to the maximum, both related to the control environment to monitoring the hotel's food & beverage activities, internal controls have been established to minimize fraud and fraudulent actions that can harm the hotel for receipts. And cash disbursements for food & beverage as well as maximizing the performance of the entire workforce.

- Discussion

- Control environment

Analysis of the implementation of internal control at Mandapa A Ritz-Carlton Reserve by comparing theories related to the control environment, there are several components of the control environment that have been implemented but have not met the COSO Framework control standards. The control environment that does not meet the standards is the organizational structure, based on the results of interviews with the Assistant Director of Food & Beverage, the application of authority and responsibility related to cashiers for cash receipts and disbursements for food & beverage is carried out by the server/hostess. The existence of dual functions related to the control environment will facilitate the occurrence of fraud that can harm the hotel and the occurrence of authorization related to the duties and responsibilities of managers (Widiastuti, 2020).

- Risk assessment

Analysis of the implementation of the risk assessment component, stated that regarding the analysis of the implementation of internal control at the Mandapa A Ritz-Carlton Reserve by comparing theories related to risk assessment from the COSO Framework control standards, it is known that all components have been implemented according to theory so that there are no components that deviate.

- Control activities

Analysis of the implementation of control activity components, states that regarding the analysis of the implementation of internal control at the Mandapa A Ritz-Carlton Reserve by comparing theories related to control activities, there are several components of control activities that have been implemented but have not met the COSO Framework control standards. The control activities that do not meet the standards are the proper authority for transactions and activities as well as the separation of functions. This happens because of the dual function performed by the server/hostess who is responsible as cashier for food & beverage cash receipts, this activity is related to transaction authorization which has the potential to affect other departments in managing cash receipts activities and have an impact on the duties and responsibilities of managers. then the dual functions performed by the accounting section, where the chief accountant is responsible for the duties and responsibilities of the income auditor and the accounts receivable section is in charge of assisting the purchasing department. A company's internal control can be maximized in the absence of dual functions because this can affect the performance of each field (Sumarna & Novitasari, 2020)

- Information and communication

Analysis of the implementation of the information and communication components, states that regarding the analysis of the implementation of internal control at the Mandapa A Ritz-Carlton Reserve by comparing theories related to information and communication from the COSO Framework control standards, it is known that all components have been implemented according to theory so that there are no components deviant. Elements of information and communication have been carried out properly, such as recording transactions on the same day and minimizing the possibility of errors in the recording period.

- Monitoring

Analysis of the implementation of the monitoring component, stated that regarding the analysis of the implementation of internal control at the Mandapa A Ritz-Carlton Reserve by comparing theories related to monitoring, there are several components of control activities that have been implemented but have not met the COSO Framework control standards. The control activities that do not meet the standards are elements of the use of the accounting system and supervision of system activities, where the recording of all transactions for cash receipts for food & beverage and cash reporting is carried out by the server/hostess, which should only be accessed by the leader/supervisor in the printing of reports. So that there is a great opportunity for fraud to receive and disburse cash simultaneously, this activity affects the company's authorization of the duties and responsibilities of managers so that it can affect the management of other departments and override the duties and authority of managers (Reo et al., 2022)

## Conclusion

The internal control system for food & beverage cash receipts and cash disbursements at the Mandapa A Ritz-Carlton Reserve has been implemented but is not fully in accordance with the COSO Framework. Some components that have not been able to be overcome include the control environment, namely the elements of the organizational structure where the hotel has not implemented it properly, so that some control applications are not appropriate due to poor control, as well as components that are declared unsuitable because cash reporting can be done by saleswoman (server/hostess).

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PAGE 4

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