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INTERNAL CONTROL ANALYSIS OF THE VENDOR ACCOUNTS PAYABLE PAYMENT SYSTEM AT HOTEL XYZ

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Abstract:
The hotel industry is one of the service industries that has high operational activities, including procurement transactions for goods and services made by purchasing on credit, resulting in debt. At Hotel XYZ, the vendor debt payment system plays an important role in maintaining smooth operations and cooperative relationships with suppliers. However, there are still problems in the form of late payments that can interfere with operational continuity and vendor confidence. This study aims to analyze internal control in the vendor payable payment system at Hotel XYZ and evaluate weaknesses to provide recommendations for improvement. This research uses a qualitative method with a case study approach and data collection techniques in the form of interviews, observations, and documentation. The results showed that Hotel XYZ has implemented most of the elements of internal control, such as organizational structure, tiered authorization, the use of sequentially numbered documents, and the use of the Power Pro system for recording transactions. However, there are still weaknesses such as duplication of duties, delays in manual authorization, and the absence of automatic reminders of payment due dates. Therefore, it is necessary to strictly separate functions, digitize the authorization process, and implement a reminder system to improve the quality of internal control.

Keywords: Vendor Payables, Payment, Internal Control.

INTRODUCTION

The hospitality industry is a crucial sector in both the global and Indonesian economies. As tourist numbers increase, demand for quality accommodations continues to grow. Therefore, the hotel industry must ensure efficient and effective operations. Therefore, appropriate hotel management strategies are needed to improve service quality in an era of increasing competition (Syafrimansyah, 2024).

One of the main activities supporting hotel operations is the procurement of goods and services, which are generally conducted through credit purchases to maintain financial stability, thus giving rise to accounts payable. Accounts payable are all company obligations that must be repaid as a result of purchasing goods on credit or receiving loans (Hantono & Rahmi, 2018). Vendors require assurance of timely payment to maintain cash flow and smooth operations, as delays can disrupt demand fulfillment and hotel operations. The accounts payable payment system is crucial to ensuring that the hotel's financial obligations to vendors are met on time. Using a manual system can increase the risk of human error and administrative delays, potentially hampering the smooth payment of accounts payable (Tuwo & Pradnyani, 2024).

A common problem in vendor debt management is late payments, whether due to administrative constraints, system weaknesses, or human resource factors. Therefore, an effective internal control system is necessary to ensure the entire vendor debt payment process is timely, accurate, and well-documented.

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Internal control is an integral part of a company's operational activities, as it plays a role in helping minimize the possibility of errors and fraud committed by individuals (Pratiwi, Isharijadi, & Styaningrum, 2021). According to Mulyadi (2016), an internal control system encompasses organizational structures, methods, and measures that are coordinated to safeguard organizational assets, verify the accuracy and reliability of accounting data, improve efficiency, and ensure compliance with management policies.

Hotel XYZ, a four-star hotel in Jakarta, implements a debt payment system that adheres to clear standards, including transaction recording procedures, document verification, and strict oversight as part of its vendor payment administration. Furthermore, this system involves regular evaluations to ensure timely payments in accordance with the agreed terms. The purpose of this debt payment system is to ensure that every financial transaction follows procedures, reduce the risk of errors, and maintain good relationships with vendors. However, in practice, delays in vendor payments still occur, disrupting the smooth operation of the hotel. Therefore, adequate internal controls are needed to ensure that debt payment procedures are carried out efficiently, thereby reducing the risk of errors or delays.

Several previous studies have examined internal control in the accounts payable system. Research conducted by Caroline and Purnama (2024) at the Fashion Hotel Legian showed that the internal control system for accounts payable was not fully optimized due to ongoing payment delays caused by incomplete invoices, bank loans, and a backlog of hotel projects. Furthermore, research by Tyoningrum, Sulis, and Ratni (2024) found overlapping duties between warehouse and accounts payable functions, with employees acting concurrently as general cashiers. This situation led to a high workload, resulting in a buildup of work in one department and triggering delays in accounts payable payments.

The objectives of this study are 1) to determine and explain the process of vendor debt and identify problems that arise in the vendor debt payment system at Hotel XYZ; 2) to evaluate weaknesses in the internal control system that can cause delays in vendor debt payments at Hotel XYZ; 3) to provide recommendations that can improve the quality of internal control of the vendor debt payment system at Hotel XYZ.

METHODS

Type of Research. This research is a qualitative study using a case study approach. Qualitative research aims to provide an in-depth understanding of the occurrence of a social phenomenon or symptom through detailed explanation (Hermawan & Hariyanto, 2022). Meanwhile, a case study is an approach that focuses on a single object or specific case and is used to examine a phenomenon, event, or problem in depth to uncover the reality of the situation (Assyakurrohim, Ikhram, Sirodj, & Afgani, 2023).

Subjects and Objects of the Research. The subjects of this research are Hotel XYZ, specifically the parties involved in the vendor debt payment system. The object of the research is the vendor debt payment system.

Research Type and Sources. In this study, primary data were obtained through interviews and observations to gather information regarding the debt repayment system. Secondary data was obtained through documents such as debt aging lists, debt transaction documents, and other related documents.

Data Collection Methods. In qualitative research, the primary methods for data collection include interviews, observation, and documentation (Sugiyono, 2023). The data collection methods used in this study were interviews, observation, and documentation. The type of interview used was

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a structured interview, with a series of predetermined questions systematically posed to informants. The observations conducted were non-participatory, in which the researcher was not directly involved in the activities but rather systematically observed and recorded events occurring within the internal control process of the vendor debt payment system implemented at Hotel XYZ. The documentation used included standard operating procedures (SOPs), debt aging lists, debt transaction documents, and other related documents.

Research Stages. Research stages are the systematic steps taken by researchers to achieve research objectives in a structured manner. In Mery and Iwin's (2020) research, there are three stages in the research process, as follows:

1. Data reduction is the process of selecting, focusing on, and simplifying information by selecting data that aligns with the research focus. It involves 1) sorting data related to the internal control system in the vendor debt payment process; 2) collecting information regarding the organizational structure, internal policies, and workflow for procurement and vendor debt payments; and 3) grouping data based on internal control aspects.
2. Data presentation is the process of compiling reduced data for easy analysis and understanding. It involves 1) analyzing the vendor payables payment system implemented, 2) evaluating the quality of internal controls and identifying weaknesses that could potentially hinder the smooth payment process, and 3) providing recommendations for improvements to enhance the quality of internal controls in the vendor payables payment system.
3. Drawing conclusions, where the researcher summarizes the findings based on the analysis. This conclusion provides an overview of the quality of internal controls in the vendor payables payment system at Hotel XYZ.

RESULT AND DISCUSSION

Overview of the Accounts Payable Payment System. The accounts payable payment system at Hotel XYZ is carried out in stages and follows Standard Operating Procedures (SOPs). It begins with a purchase request from the user department, followed by the ordering process, receipt of goods, and submission of billing documents through a weekly invoice exchange process. The accounts payable department verifies the completeness of documents such as invoices, purchase orders, delivery notes, and tax invoices (if any), then records the debt in the system. Payment vouchers are then prepared and submitted to the finance controller and general manager for tiered payment authorization. The general cashier makes payments via bank transfer, and all transactions are recorded in the information system and documented as part of the company's financial records. Hotel XYZ uses a software-based accounting information system called Power Pro to record, manage, and monitor financial transactions, from purchases to payments, and facilitate document tracking, journal entries, and financial reporting.

Related Documents. Documents related to vendor debt payments serve as official proof of transactions issued by the hotel, indicating that the payment has been completed. This proof of transaction also serves as the basis for verifying the existence and validity of the transaction. The following are the vendor debt payment documents issued by Hotel XYZ as part of the debt payment process:

1. Purchase requisition (PR)
2. Purchase order (PO)
3. Delivery note

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4. Receiving Report
5. Invoice
6. Tax invoice
7. Payment voucher
8. Cash Disbursement Proof Register (BKK)

Journal Entries. In the process of paying vendors, Hotel XYZ implements a computer-based recording system that automatically records each transaction through accounting journals. Based on the data obtained, the following are two example journal entries illustrating the accounting procedures involved in purchasing and paying vendors.

1. Purchase a journal. The purchase journal is used to record transactions involving the purchase of goods or services on credit, which incurs debt to vendors. This entry is made when the hotel receives the goods or services, and the vendor's invoice is received. At Hotel XYZ, expenses are recorded on the debit side, while accounts payable are recorded on the credit side, as goods have been received but payment has not yet been made. For food purchases, the entry is directly charged to an expense account, namely the cost of food revenue.

Table 1. Purchase Journal

Purchase Journal				
Account	**Account Name**	**Note**	**Debit**	**Credit**
43154-010	Restaurant – Cost of Food Revenue	Vegetables	xxx	
21111-010	A/P Trade Supplier	Vendor A		xxx

Source: Processed data, 2025

2. Accounts Payable Journal. The accounts payable journal is used to record the settlement of accounts payable to vendors that are past due. This entry is made after the verification and authorization process is complete, and payment is made via bank transfer. In Hotel XYZ's system, this transaction is automatically recorded as a Bank Settlement (BS), indicating that the payment has been completed through the bank. In this entry, the settlement of accounts payable is recorded by crediting cash and debiting accounts payable by the same amount.

Table 2. Purchase Journal

Debt Payment Journal					
Date	**No**	**Account**	**Supplier**	**Debit**	**Credit**
29-Apr	253	BB	Vendor A	xxx	
29-Apr	273	AP	Vendor A		xxx

Source: Processed data, 2025

Related Functions. In the debt repayment process, several functions or divisions are responsible for carrying out their duties to ensure payment activities are carried out in accordance with the company's goals and policies. Debt repayment management involves several key functions, namely purchasing, receiving, accounting, and finance. The following is an explanation of the functions involved in debt repayment management at Hotel XYZ:

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1. Purchasing Function. The purchasing department is responsible for managing the entire procurement process from vendors according to the hotel's operational needs, carried out by purchasing, from receiving requests and placing orders, to communicating with vendors, to ensuring that the goods purchased meet specifications, quantity, price, and delivery time.
2. Receiving function. Carried out by the receiving department, which is responsible for receiving and inspecting ordered goods by matching them with delivery notes, documenting receipts through receiving reports, and reporting the receipts to the relevant departments for payment processing.
3. Financial Function. The general cashier department performs financial functions by making payments to vendors based on approved transactions. In addition, this department manages cash outflows, records payment transactions, archives payment receipts, and ensures timely payments with valid documentation and proper authorization.
4. Accounting Function. The accounting function is carried out by the accounts payable (AP) and accounting departments. The AP department is responsible for recording and managing debt obligations to vendors, verifying documents, and preparing payment vouchers as the basis for payment, while ensuring administrative completeness before payment is made. The accounting department is responsible for conducting final reviews of records, ensuring procedural compliance, and recording financial reports and journal entries related to purchase transactions and debt payments.

Goods Procurement Procedures. Procurement of goods at Hotel XYZ is carried out in accordance with the procedures outlined in the Standard Operating Procedure (SOP) document. This process is carried out in a structured manner by authorized units, involving coordination between the requesting department, purchasing, receiving, and management for authorization. The procurement process at Hotel XYZ is as follows:

1. Identification of Needs by Relevant Units. Each operational department identifies material needs based on actual conditions and urgency, submitting only essential and urgent needs.
2. Submitting Purchase Requisitions. The relevant departments submit purchase requests using purchase requisition (PR) documents through the Power Pro system, which detail the type, quantity, and time of use of the goods.
3. Approving Purchase Requisitions. The PR must be approved sequentially by the department head, purchasing, cost controller, financial controller, and general manager before being processed further.
4. Vendor Selection. The purchasing department requests price quotes from vendors, selecting based on the best price, delivery speed, and quality of the goods, usually relying on previous experience.
5. Ordering Goods from Vendors. Purchasing creates a purchase order (PO) in Power Pro as official proof of the order, containing details of the goods, prices, and delivery terms, which is mandatory for every purchase.
6. Receiving Goods. The receiving department receives and physically inspects the goods, matches them with the PO and delivery note, and then prepares a receiving report as the basis for verifying records and payments.

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7. Document Recording and Storage. Documents such as purchase orders, delivery notes, invoices, and tax invoices are collected and matched. All transactions are recorded in Power Pro and stored both physically and digitally as procurement archives.

Vendor Debt Payment Procedures. The vendor debt payment procedures at Hotel XYZ adhere to applicable regulations and are detailed in the Standard Operating Procedure (SOP) document. Each step in the procedure is designed to ensure timely, accurate payments and is based on valid supporting documents. The steps in the vendor debt payment procedures implemented at Hotel XYZ are described as follows:

1. Invoice Exchange. Vendors submit billing documents (invoices, stamped delivery notes, tax invoices) weekly through the invoice exchange process. These documents are combined with the receiving report from the receiving department. Once complete, accounts payable creates a receiving form as proof of receipt and conducts an initial review.
2. Document Verification. The accounts payable department verifies the completeness and accuracy of the documents (invoices, purchase orders, delivery notes, receiving reports). If there are any discrepancies, the process is delayed until the documents are complete and valid.
3. Payment Approval. Once the documents are in accordance, accounts payable prepares a payment voucher containing the transaction details. This voucher is submitted for tiered approval by accounts payable, the general manager, and the financial controller according to the authorization policy.
4. Payment Execution. The general cashier processes payments, usually via bank transfer, or in cash under special circumstances, with procedures to validate the recipient's identity. Payments are only processed if the documents are complete and authorized.
5. Recording and Archiving. After payment, a transfer receipt is printed or sent as confirmation. Supporting documents (payment vouchers, proof of transfer, invoices) are submitted to the accounting department for recording and archiving.

Evaluation of the Internal Control System for Debt Payment. The internal control system for debt payment at Hotel XYZ was analyzed based on four components of Mulyadi's theory: organizational structure, authority system and recording procedures, sound practices, and qualified employees commensurate with their responsibilities. The following is an overview of Hotel XYZ's internal control system for debt payment:

1. An organizational structure that clearly separates responsibilities and authorities. Payments to vendors at Hotel XYZ are the responsibility of accounts payable and the general cashier, including recording debts, verifying documents, preparing payments, and executing transfers. The organizational structure regulates workflow by dividing tasks and coordinating between departments, particularly purchasing and receiving, which operate according to a work system through direct communication and routine coordination.
2. Authority system and recording procedures. Every vendor debt payment is made based on complete documentation, verified by accounts payable, approved by the financial controller and general manager, recorded through Power Pro, and supported by A/P Aging reports and proof of payment, such as bank transfer slips.
3. Healthy practices. The vendor debt payment process at Hotel XYZ follows standard operating procedures (SOPs) involving multiple parties, starting with document verification by accounts

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payable and ending with payment by the general cashier after approval by the financial controller and general manager. Automatically numbered documents are used to match data, arranged alphabetically by vendor, and archived systematically. A weekly invoice exchange schedule is established to encourage vendors to submit documents on time and facilitate payment planning.

4. Employees whose quality matches their responsibilities. The staff handling vendor debt payments at Hotel XYZ have the relevant background and competency, understand procedures, are meticulous in document verification, and maintain effective coordination with relevant departments. The process is supported by proficiency in the Power Pro application for accurate record-keeping, ensuring that debt payments are carried out in an orderly, accurate, and accountable manner.

Table 3 is presented to explain the advantages and disadvantages of the vendor accounts payable payment system at Hotel XYZ as part of an analysis of the quality of the internal controls implemented.

Table 3. Advantages and Disadvantages of the Accounts Payable Payment Control System

No	SPI aspects	Excess	Lack
1	An organizational structure that clearly separates responsibility and authority.	The organizational structure of Hotel XYZ establishes the responsibility for debt payments with a clear division of authority between the finance, accounting, purchasing, and goods receipt departments, so that each department can carry out its role in a coordinated manner and the payment process runs effectively.	The debt recording and payment section at Hotel XYZ is still run by one staff member who doubles as accounts payable and general cashier, so there is no separation of functions that would reduce cross-supervision in financial transactions.
2	Authority system and recording procedures.	Each vendor debt payment is based on complete documents and tiered authorization from the financial controller and general manager, with systematic transaction recording in Power Pro, including automatic updates of A/P Aging reports, and supported by physical and digital evidence.	The payment authorization process is still manual, using printed documents, and relies on the presence of authorized personnel. It can lead to delays and the risk of inaccuracy in document review. Furthermore, the accounts payable and general cashier departments lack automated reminders for overdue invoices, requiring manual monitoring.
3	Healthy practices.	Hotel XYZ implements sound practices with written and structured SOPs, involves multiple parties in transactions, uses systematic sequential numbering on documents, and maintains a weekly invoice exchange schedule. Furthermore, thorough document matching is	Hotel XYZ has not conducted surprise inspections or had a dedicated internal audit unit for internal control evaluations, and has not implemented routine job rotations, which are essential for maintaining officer independence and enhancing cross-functional understanding.

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		performed before payment to ensure data consistency.	
4	Employees whose quality matches their responsibilities.	The finance staff who handle vendor debt payments have relevant educational backgrounds and work experience, with recruitment considering accounting or finance majors and experience in similar positions. All staff have been working for more than five years and are familiar with handling debt payments, as well as having a good understanding of work procedures and document flow.	The limited number of staff causes one person to hold several functions, creating a high workload and dependence on certain individuals, and there is no regular training program or periodic evaluation of competency, especially in the use of the Power Pro application.

Source: Processed data, 2025

Recommendations for Improving the Internal Control System for Debt Payments. Weaknesses in the internal control system for debt payments at Hotel XYZ are due to the suboptimal implementation of existing procedures and mechanisms. To reduce the risk of administrative errors and late payments, it is necessary to strengthen the internal control system by implementing several recommendations for improvement, as follows:

1. An organizational structure that clearly separates responsibilities and authorities. Hotel XYZ needs to implement a separation of functions between accounts payable and the general cashier so that debt recording and payment processing are not handled by one person. This separation allows for oversight by different parties, reduces the potential for errors, fraud, or abuse of authority, and increases transparency and accountability through effective cross-overs.
2. Authorization system and recording procedures. Hotel XYZ needs to consider a digital authorization system or e-approval integrated with Power Pro so that authorization is not dependent on physical presence, thereby expediting the payment process even with a large number of invoices. To prevent delays due to inaccuracy, a document verification checklist can be implemented for the authorizing party. Additionally, accounts payable and general cashiers need to have automatic reminders for overdue invoices to eliminate the need to monitor A/P Aging manually, reports, and to prioritize payments more accurately.
3. Healthy practices. Hotel XYZ needs to implement periodic surprise audits of documents and payment processes by management or internal auditors, if available, to ensure compliance with procedures. It is also recommended to establish a team or small unit to evaluate the internal control system, as well as implement regular job rotation to maintain official independence and foster cross-functional understanding among staff.
4. Employees whose qualities align with their responsibilities. Hotel XYZ needs to increase the number of accounts payable or general cashier staff to reduce excessive workload and the risk of dependence on a particular individual. If this is not feasible, job rotation can be implemented. Furthermore, regular training on the use of Power Pro, financial procedures, and internal controls should be conducted to improve staff competency and reduce errors caused by

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administrative burdens. Regular evaluations of workload and task distribution are also necessary to ensure equitable distribution of tasks and smooth payment processing.

CONCLUSION

Based on research findings, the vendor payables process at Hotel XYZ was generally carried out in accordance with applicable procedures and systematically, from the procurement stage to the recording of payables by authorized departments. These procedures were deemed adequate because they included a clear workflow and a structured division of tasks between relevant units. However, problems were still encountered in their implementation, particularly related to late payments to vendors. This situation indicates the need for an analysis of the internal control system in the payables process to identify and correct existing weaknesses.

Based on the evaluation of the internal control system for vendor payables at Hotel XYZ, it generally encompassed the applicable internal control elements. However, in its implementation, weaknesses still existed that impacted the quality of the payables system. These weaknesses indicate that internal controls were not functioning optimally to support the smooth and timely payment of payables, necessitating improvements in implementation and oversight.

Hotel XYZ is advised to heed the recommendations outlined by the researchers as a basis for evaluating the management of its vendor payables system to prevent late payments that could disrupt cooperative relationships with suppliers. Corrective actions should be implemented early on to ensure a more efficient and controlled payment verification and authorization process. Furthermore, it is recommended to enhance the current system to simplify digital monitoring and authorization processes. It is crucial as a precautionary measure for future hotel operational developments, ensuring it can support expanding business needs.

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