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ANALYSIS OF PSAP (PEOPLE SOFT ACCOUNT PAYABLE) INFORMATION SYSTEM IN IMPROVING ACCOUNTABILITY AT HOTEL Z

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Abstract:
This study aims to analyze the role of the PSAP (PeopleSoft Account Payable) information system in improving financial management accountability at Hotel Z. Accountability is an important element in organizational governance, particularly in the process of recording and paying company obligations. This study uses a descriptive qualitative approach with a case study method. Data collection techniques were carried out through direct observation, semi-structured interviews with financial staff (Accounts Payable, General Cashier, and Accounts Receivable), and documentation. Data were analyzed using the triangulation method and reviewed using two analytical frameworks, namely accountability indicators (SOP, supervision, responsibility, reporting, evaluation) and the PIECES framework (Performance, Information, Economics, Control, Efficiency, Service). The results of the study indicate that the implementation of PSAP has supported accountability through the presentation of accurate financial data, stricter supervision, and efficiency of the reporting process. However, there are still technical obstacles, such as decreased system performance during high transaction loads, errors at the closing of the accounting period, and user errors that result in duplicate payments. Based on these findings, it is recommended that management improve system capacity, conduct regular training for users, and carry out continuous evaluation to ensure the system runs optimally. This research contributes to strengthening information system-based accounting practices in the hospitality industry, as well as being a reference in decision-making related to accountable and efficient financial management.

Keywords: Information Systems, Accountability, PSAP, PeopleSoft Account Payable, PIECES, Hotel.

INTRODUCTION

In the era of evolving digitalization, organizations are required to adopt information technology to improve operational efficiency and financial accountability. An integrated accounting information system plays a crucial role in supporting rapid and accurate decision-making, while strengthening internal controls and accelerating the flow of information within the company (Maulida et al., 2020; Wulandari & Dwita, 2022).

The hospitality industry, including Hotel Z, part of the Marriott International network, faces financial management challenges with highly complex transactions, particularly in managing accounts payable. Therefore, systems such as PeopleSoft Accounts Payable (PSAP) are used due to their ability to record invoices, reconcile data, manage taxes efficiently, and process payments (Oracle, 2019). Hotel Z adopted PSAP in 2020, replacing SunSystems, to improve accountability and efficiency in financial reporting.

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Although expected to support optimal operations, the use of PSAP at Hotel Z faced challenges such as decreased performance during high transaction volumes, errors during the closing period, and potential payment duplication due to human error (Putri & Nursyamsiah, 2024). This underscores the importance of a comprehensive evaluation of the system's effectiveness, both from a technical perspective and in terms of the human resources operating it.

To evaluate the effectiveness of the PSAP system in supporting accountability, two approaches are used: accountability indicators (SOPs, supervision, accountability, reporting, evaluation) and the PIECES method (Performance, Information, Economics, Control, Efficiency, Service) developed by Whitten and Bentley (2007). The 13.04% increase in occupancy from 2022 to 2024 reinforces the urgency of this evaluation to ensure the system can accommodate the surge in transactions while maintaining the reliability and transparency of financial reports (Central Bureau of Statistics, 2025).

Several previous studies have demonstrated the effectiveness of the PSAP and the PIECES method, such as those by Bellinda & Rama (2023), Wiradharma et al. (2024), and Situmeang et al. (2025), but there remains a gap in research related to in-depth analysis of the PSAP in the context of direct accountability. Therefore, this study aims to comprehensively evaluate the effectiveness of PSAP at Hotel Z, as well as present strategic recommendations for optimizing system performance in the future.

METHODS

This study uses a descriptive qualitative approach with a case study method to describe the implementation of the PSAP (PeopleSoft Account Payable) system in improving financial accountability at Hotel Z. Data collection techniques include observation, semi-structured interviews, and documentation analyzed through source triangulation. Data analysis is carried out through thematic reduction, presentation, and concluding. Evaluation is carried out using accountability indicators (Afriyeni, Kurniati, & Afsari, 2024) and the PIECES framework (Whitten & Bentley, 2007), covering aspects of performance, information, economy, control, efficiency, and service, with researchers as the main instrument (Fateqah & Nuswardhani, 2024; Sugiyono, 2019).

RESULT AND DISCUSSION

PeopleSoft Accounts Payable (PSAP) Information System with Accountability Analysis at Hotel Z. The following are the results of the accountability analysis of the PSAP information system implementation at Hotel Z, reviewed from five aspects according to Afifah and Faturrahman (2021):

Table 1. Accountability Analysis Results

Aspect	According to Afifah & Faturrahman (2021)	Implementation at Hotel Z
SOP	Standard Operating Procedure (SOP), SOP is a document that contains references and guidelines for carrying out the tasks and functions of each section in an organization.	Accounts payable has implemented the procedures quite well, in accordance with its SOP.
Supervision	A Monitoring System, a way to observe and identify the work done by each part of the organization.	Debt payments made by accounts payable are supervised by the Director of Finance/Assistant Director of Finance/or Chief Accountant.
Accountability	Accountability: This mechanism refers to the accountability process	Document accountability for each transaction for purchasing goods in the

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Aspect	According to Afifah & Faturrahman (2021)	Implementation at Hotel Z
	carried out by a section to a higher section.	form of food, beverages, and general goods from vendors requires approval from the Assistant Director of Finance, Director of Finance, and General Manager/General Hotel.
Report	Reports, reports that describe the financial position of an entity in a certain period.	Accounts payable, Accounts Receivable, and General Cashier have several reports, including A&L reconciliation, disbursement voucher, payment list, and voucher payable, and each has its specific period.
Accountability	Evaluation and Reward/Punishment, This mechanism includes providing rewards or consequences for work that has been done, whether it is in accordance with the applicable SOP or deviates from the guidelines set by the entity..	Accounts payable, General Cashier, and Accounts Receivable at Hotel Z have a balanced scorecard across Marriott International and score well.

Source: Interview at Hotel Z

The implementation of Standard Operating Procedures (SOPs) at Hotel Z has been systematic and in accordance with Marriott International standards. The Accounts Payable department's work processes, from receiving invoices and tax invoices to processing purchase orders, are carried out with high accuracy and supported by the PeopleSoft Accounts Payable (PSAP) system. This system provides automatic notifications for input errors, minimizing human error and ensuring the accuracy of the payment process. This aligns with the findings of Bellinda and Rama (2023), who stated that the PSAP system supports the efficient implementation of SOPs, particularly in the financial closing process, which requires high accuracy. Structured SOPs strengthen governance and support the integrity of financial processes (Afifah, N., & Faturrahman, 2021).

From a supervisory perspective, every transaction and activity in the Accounts Payable department is under the direct supervision of the Director of Finance, Assistant Director of Finance, and Chief Accountant. The PSAP system automatically controls data input and sends notifications if discrepancies are found between documents such as invoices, purchase orders, and receiving records. This feature serves as an early detection mechanism for errors or potential fraud, strengthens internal oversight, and facilitates management's real-time system-based verification. These findings support the study by Bellinda and Rama (2023), which found that PSAP enables accurate tracking of all user access and processes.

Accountability for financial transactions at Hotel Z is carried out hierarchically, with approval from the Assistant Director of Finance, the Director of Finance, and the General Manager. All procurement and payment processes require physical and digital documentation as administrative evidence, which is retrieved from the PSAP system for reconciliation before payment is due. This demonstrates strong internal controls in managing the company's liabilities. This procedure also provides time for re-verification before financial decisions are made, as Afifah and Faturrahman (2021) emphasized that clear accountability strengthens transparency and prevents financial risk.

The reporting system implemented through the PSAP encompasses various document types, such as A&L reconciliations, disbursement vouchers, payable vouchers, and payment lists. These

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reports illustrate the hotel's financial position, including information on purchase discounts, employee refunds, and a list of debts owed to vendors. The reporting process is conducted periodically and supports accurate, data-driven decision-making. This aligns with the findings of Bellinda and Rama (2023), who stated that the PSAP produces detailed and comprehensive financial reports. Transparent and timely reporting is a key indicator of accountability, according to Afifah and Faturrahman (2021).

In terms of evaluation, Hotel Z implements a balanced scorecard-based reward and punishment system applicable across the Marriott International network. Assessments are conducted through the Marriott Global Source (MGS) system and are divided into four categories: Key Performer (K), Solid Performer (SP), Performer (P), and Underperformer (U). Accounts Payable successfully maintained its Key Performer status from 2022 to 2024. This evaluation was conducted periodically through face-to-face meetings and online, reflecting recognition for performance in accordance with SOPs. The implementation of this reward/punishment system strengthens individual accountability while motivating continuous performance improvement (Afifah & Faturrahman, 2021).

PeopleSoft Accounts Payable (PSAP) Information System Analysis Using the PIECES Method. The PIECES framework is a commonly used analytical framework for classifying various issues, opportunities, and directions in the context of system analysis and design. The aspects analyzed using the system are Performance, Information, Economics, Control, Efficiency, and Service. Based on research conducted using this method, the following are:

Performance. One important aspect in assessing an information system is its performance. According to Putri & Indriyanti (2021), system performance can be measured using several indicators, such as throughput, response time, audibility, ease of communication, completeness, consistency, and error tolerance. In this study, an analysis of the implementation of the PeopleSoft Account Payable (PSAP) system at Hotel Z was conducted based on these indicators. The following are the results of the assessment and analysis.

Table 2. Performance of the PeopleSoft Account Payable (PSAP) system

Performance according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Throughput	This system can handle a specific number of transactions. These transactions have a maximum of 3,000 weekly payments or 300 manual payments.	The PeopleSoft Accounts Payable (PSAP) system is quite capable of managing many transactions, and has a minimum and specific timeframe. Submitting many transactions will result in a decrease in system performance.
Response Time	This system has a fairly stable response time. Daily tasks on accounts payable, such as submitting (with a response time of 1 to 2 days) and uploading (which takes approximately 3-4 days due to data review by Marriott International's central system), are handled.	The PSAP (PeopleSoft Account Payable) system used by users is fast and has a processing time of only a few days.
Audibility	This system adheres to the standards and regulations established by Marriott International. Each user has limited	The PeopleSoft Accounts Payable (PSAP) system follows the company's established standard operating procedures (SOPs).

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Performance according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
	access according to their level and responsibilities, known as role-based access. The system also features an audit trail feature, which automatically records all user activity and cannot be modified, making it highly useful in both internal and external audits.	User activity will be monitored during audits.
Communication Customs	This system is quite user-friendly, and its interface is easy to understand. Accessing and searching for data is relatively easy thanks to its clear menu structure, organized by function.	The PeopleSoft Account Payable (PSAP) system is easy to access thanks to its built-in features. For example, when uploading, users can easily locate the "MI AP Image Request Upload" menu.
Completeness,	The completeness that companies need from this system is able to help with data backup in the form of invoices, receiving records, tax invoices, and purchase orders.	The PeopleSoft Accounts Payable (PSAP) system has significantly improved employee performance. Another positive impact is the availability of online backup data, which simplifies and saves time.
Consistency	Data presentation and data storage have been sorted and tidied up from folders that are restricted to only being accessible by a few users.	The user has implemented consistency in data presentation and storage, such as changing data names so that they are appropriate and sequential, and data storage in the form of files is already in its folder..
Fault Tolerance	This system has yet to experience any issues or problems. However, it requires an internet connection; if it is disconnected, it will be difficult to access or use..	The PSAP (PeopleSoft Account Payable) system currently has no problems occurring while the system is operating and handling the work well.

Source: Research Results at Hotel Z

Based on the analysis, the PSAP system implemented at Hotel Z demonstrated fairly good performance in handling large transaction volumes, although there was a slight performance decrease when multiple submissions were processed simultaneously. The effectiveness of this system was also significantly impacted by the information technology infrastructure, where hardware limitations, such as low RAM and slow processors on some computers, hampered data input speeds and reduced staff productivity. Although the system remained functionally sound, these technical constraints had the potential to disrupt long-term efficiency. This finding aligns with research by Bellinda & Rama (2023), Wiradharma et al. (2024), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which stated that a robust accounting information system is capable of providing fast and accurate output, in contrast to the findings of Situmeang et al. (2025), which showed that manual systems require longer data processing times.

Information. The information dimension refers to the extent to which the system is able to present relevant, complete, and timely data and information according to user needs. Indicators in this dimension include information completeness, timeliness, and appropriate presentation format.

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Table 3. Information in the PeopleSoft Accounts Payable (PSAP) system

Information according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Accuracy	This system already provides complete information regarding payment data, invoices, and transaction status.	The information provided by the system already covers the main needs of users to find accurate information and computing.
Relevance of Information	The information generated by this system is already relevant to operations.	The PSAP (PeopleSoft Account Payable) system produces information in the form of relevant data in real time.
Information Presentation	The interface of this system is clear, structured and easy for users to understand.	The PSAP (PeopleSoft Account Payable) system has a user-friendly interface that is clear, structured, and easy to use.
Data Flexibility	The use of this system data is flexible and fast through computer memory that is connected, which is the Marriott International standard, and export features are provided for Excel and PDF formats.	The system's data presentation is flexible and fast, and makes it easy for users to obtain appropriate data.

Source: Research Results at Hotel Z

The PeopleSoft Accounts Payable (PSAP) system has been proven to provide relevant, accurate, and real-time information to support effective decision-making. Its user-friendly interface and structured data formats in Excel or PDF format, in accordance with Marriott International standards, make it easy for users to access and manage information efficiently. These results align with research by Bellinda & Rama (2023), Wiradharma et al. (2024), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which demonstrate that a good accounting information system is able to respond to user needs and provide flexible and effective data. Conversely, Situmeang et al. (2025) found that information quality can decline due to human error, especially when users lack an adequate accounting background.

Economics. The economic dimension emphasizes the financial benefits and cost-efficiency gained from system use. In this regard, indicators used include reusability and resources.

Table 4. Economics in the PSAP (PeopleSoft Account Payable) system

Economics, according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Reusability	It is quite simple. Modifications or data updates can be made directly through the system if errors occur, but access requires approval from the DOF/ADOF or CA. This system has a workflow with several Oracle-supported systems, such as Birchstreet, MHGL, and Project Tree.	The PSAP (PeopleSoft Account Payable) system has connections with other systems, which is very efficient for monitoring performance by users.
Resource	Using this system significantly reduces hotel operating costs. With the system, many manual processes, such as transaction recording, financial reporting, and expense approval, can be automated and performed	Having a system in place saves time and gets work done more quickly. It also helps reduce hotel operational costs, such as manual labor, by eliminating

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Economics, according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
	more quickly. This reduces reliance on additional labor and saves time.	the need for significant employee salaries.

Source: Research Results at Hotel Z

The PeopleSoft Accounts Payable (PSAP) system boasts robust intermodule integration, enabling operational efficiency through interconnected data monitoring and reduced manual work, thus reducing the need for additional labor. Although the subscription fee reaches USD 1,200 per month, this system is considered more effective than the previous system because it presents more accurate, structured data that meets Marriott International standards. This efficiency provides added value in terms of time savings, operational costs, and improved financial reporting quality. The results of this study align with the findings of Bellinda & Rama (2023), Wiradharma et al. (2024), Situmeang et al. (2025), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which concluded that a modern accounting information system can optimize performance while reducing expenses, thus positively impacting profitability.

Control. The following table illustrates how the PSAP system supports control functions in Hotel Z's financial operations, with a focus on data security, audit trails, and compliance with standard operating procedures.

Table 5. Controls in the PeopleSoft Accounts Payable (PSAP) system

Control according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Integrity	The system uses role-based access control, allowing only specific users to access sensitive data. Accessing the system requires approval through the Entrust app.	The system ensures data security by restricting access rights based on user responsibilities. This restriction is implemented through role-based access control, where each user can only access features and data relevant to their duties and authority.
Security	Marriott International has a highly secure system. When someone logs in to the system, their user ID is recorded, and their activity is automatically recorded in the system log. This allows for detailed tracking of every access, allowing for any errors or irregularities to be identified, pinpointing who made the error, when it occurred, and at what point in the process.	Only authorized users can log in to the system. If someone logs in and enters the wrong username and password three times, the system will automatically block the account due to a cyber threat.

Source: Research Results at Hotel Z

The PSAP system demonstrates strong internal control capabilities through the implementation of role-based access security and the principle of segregation of duties, where each user can only access functions appropriate to their responsibilities. This mechanism prevents abuse of authority, such as preventing data entry staff from approving payments. The system also features

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automatic notifications for suspicious transactions and a multi-level approval scheme for specific transaction amounts, while ensuring compliance with company standard operating procedures (SOPs). This is particularly relevant in the operations of an international hotel like Hotel Z. These findings align with research by Bellinda & Rama (2023), Wiradharma et al. (2024), Situmeang et al. (2025), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which confirm that modern accounting information systems have robust security layers and can only be accessed by verified users with official credentials.

Efficiency. Efficiency is an important dimension in evaluating information systems, as it relates to the system's ability to present information accurately, relevantly, and easily accessible and usable by its users. According to Putri & Indriyanti (2021), system efficiency can be measured through several indicators, such as usability and maintainability. The following are the results of the implementation and efficiency analysis of the PeopleSoft Account Payable (PSAP) system at Hotel Z.

Table 6. Efficiency of the PeopleSoft Account Payable (PSAP) system

Efficiency according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Usability	The system interface used is user-friendly with a structured and informative navigation menu.	System users find the information displayed easy to understand and in the required formats, such as financial reports and vendor invoices, helpful. This demonstrates that the information presentation has been tailored to user preferences.
Maintainability	This system has never been updated since it was first used.	The PeopleSoft Account Payable (PSAP) system does not receive software updates. This is to avoid requiring users to re-learn the system and take time to become accustomed to it. The system's interface and navigation are already quite easy for users to understand.

Source: Research Results at Hotel Z

Overall, the PeopleSoft Accounts Payable (PSAP) system at Hotel Z proved effective in improving the efficiency of financial information management, with high accuracy, relevant information, and ease of access and understanding for users. The simple interface and customized report formats, such as vendor invoices and financial reports, also supported the performance of the accounts payable department. Despite the lack of software updates, the system remained stable and did not require time-consuming adjustments. This finding aligns with research by Bellinda & Rama (2023), Wiradharma et al. (2024), Situmeang et al. (2025), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which stated that modern accounting information systems can accelerate the recording, verification, and reporting processes, while reducing errors and significantly increasing staff productivity.

Service. The following table shows how the PeopleSoft Accounts Payable (PSAP) system provides technical service and ease of use to employees, including accuracy, reliability, and simplicity.

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Table 7. Services in the PSAP (PeopleSoft Accounts Payable) system

Service according to Putri & Indriyanti (2021)	Implementation at Hotel Z	Analysis Results
Accuracy	This system has a level of accuracy that is offered to support data reliability, speed up work processes, and maintain the integrity of the resulting financial reports.	The PSAP (PeopleSoft Account Payable) system is capable of processing data accurately and precisely and maintaining the integrity of the company's financial reports.
Reliability	All Marriott International hotels already use this system, and it is mandatory. It has been running for almost five years and remains reliable for transaction data input. If users encounter any issues while operating the system, the IT department will assist with troubleshooting.	The PSAP (PeopleSoft Account Payable) system is reliable and trustworthy and has been operating well to date.

Source: Research Results at Hotel Z

The PSAP system has proven reliable as a financial administration tool at Hotel Z, with responsive technical support from the IT department and user guides that make it easy for new employees to operate it independently. High system stability, provided the system is connected to the internet, and minimal operational disruptions make the system efficient and reliable. These findings align with research by Bellinda & Rama (2023), Wiradharma et al. (2024), Parwati et al. (2024), Lestari et al. (2023), and Pratiwi & Susanti (2021), which emphasize inter-unit system integration and smooth operations. Meanwhile, Situmeang et al. (2025) showed that the quality of accounting information system services is also influenced by the user's ability to understand and operate the system, although ease of access through a single database remains a key advantage.

Based on observations, interviews, and document review, the PSAP (PeopleSoft Accounts Payable) system has proven effective in improving financial accountability at Hotel Z through systematic, real-time transaction recording and a tiered approval mechanism that strengthens internal integrity. PSAP's integration with other modules, such as procurement and inventory, ensures data consistency across departments, while the audit trail feature serves as an internal control to prevent errors and manipulation. The user-friendly interface also supports work efficiency, even for new staff. Overall, PSAP not only strengthens the technical functions of financial operations but also addresses the need for transparency and accountability in the financial governance of star-rated hotels.

CONCLUSION

Based on the analysis of the implementation of the PeopleSoft Account Payable (PSAP) information system at Hotel Z, this system significantly contributes to improving financial accountability by providing accurate, transparent, and real-time information. PSAP is able to strengthen internal oversight through audit trail features and tiered authorization, and facilitates more efficient and timely reporting. However, technical challenges such as decreased performance during high transaction volumes and staff errors indicate the need to improve system capacity and user competency. Using an accountability analysis approach and the PIECES framework, this study

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proves that PSAP has great potential in supporting more responsible financial governance, as long as it is supported by continuous training and consistent system evaluation.

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