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THE ROLE OF INCOME AUDIT IN INTERNAL CONTROL OF FOOD AND BEVERAGE REVENUE AT HOTEL XY

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Abstract:

This study aims to analyze the role of Income Audit in strengthening internal control of food and beverage revenue at XY Hotel and examine its relationship with the COSO internal control framework. This study uses qualitative and quantitative approaches with data obtained from primary sources, namely job descriptions and standard operating procedures for Income Audit and also secondary data in the form of interviews and documentation involving Income Audit, Chief Accountant and Restaurant Bar Cashier. Data analysis uses the Miles and Huberman model consisting of data reduction, data presentation and conclusion drawing. The research findings reveal that the implementation of COSO components significantly affects the effectiveness of Income Audit in the revenue cycle, especially in handling transaction processes, as well as in information systems that cause delays in document collection. These results indicate that improvements are needed in document management and control procedures to align with COSO standards and increase the reliability of Income Audit in supporting effective financial governance.

Keywords: Income Audit, Internal Control, Food and Beverage Revenue, COSO Internal Control Integrated Framework

INTRODUCTION

The tourism industry plays a significant role in supporting Indonesia's economic growth (Devina, 2024). This sector has proven to have a broad multiplier effect on various sectors, including the hospitality industry (Pattinama & Leunupun, 2021). Hotels, as a key pillar in the tourism sector, continuously strive to improve their services and revenue through sales activities, which serve as the backbone of business continuity (Kartika et al., 2022). Room sales and food and beverage sales are the primary sources supporting hotel operations, with food and beverage contributions reaching 30–40% of total revenue (Putri & Sari, 2024). However, the high daily transaction volume, variety of products and services, diverse payment methods, and complex operational systems make food and beverage sales activities vulnerable to recording errors, inefficiencies, and potential fraud. Therefore, effective internal controls are required through the role of Income Audit to ensure that every transaction is recorded accurately, transparently, and according to procedures. Income Audit, as part of the Finance Department, plays a vital role in overseeing, verifying, and reporting all hotel transactions (Hapsary, 2023). This role connects nearly all departments, from the front office to the food and beverage outlets, which are the primary source of revenue. Income Audit is tasked with maintaining the integrity of financial reports by verifying the conformity of transactions, document completeness, and compliance with standard operating procedures (SOPs) (Dangi et al., 2020). Properly implemented internal controls can minimize the risk of fraud and increase accountability (Komar, 2019). However, initial observations at Hotel XY revealed issues such as delays and incomplete documentation, which could potentially reduce monitoring effectiveness and compromise the integrity of financial reports. This situation indicates weaknesses in the control environment and suboptimal information systems (Permana et al., 2023).



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In theory, internal control is understood as a set of policies, procedures, and rules designed to safeguard company assets, ensure the reliability of financial reporting, and ensure compliance with laws and management policies. One widely used framework is the COSO Internal Control – Integrated Framework, which consists of five components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Oversight Activities. The implementation of the COSO framework is expected to strengthen the Income Audit system in the hotel's food and beverage revenue cycle (Suprpto & Budidharmanto, 2019). Therefore, analyzing the role of Income Audit from a COSO perspective is relevant to determine the extent to which internal control is effective at The Apurva Kempinski Bali (Heykal et al., 2024).

Based on this background, this study was formulated to answer the main question: what role does Income Audit play in internal control based on the COSO Internal Control – Integrated Framework for food and beverage revenue at Hotel XY? The focus of this study is limited to the food and beverage revenue cycle generated from various hotel outlets, excluding other revenue aspects such as room sales. This limitation aims to ensure a more focused and in-depth discussion, aligned with the actual problems identified in the preliminary research.

This research has two main benefits: theoretical and practical. From a theoretical perspective, this research is expected to enrich the accounting and financial management literature, particularly regarding COSO-based internal control in the hospitality industry. This research can also serve as a reference for the development of further studies in the fields of auditing and revenue management. From a practical perspective, this research provides direct benefits to several parties. For students, the research results can be used as a reference for applying the knowledge they have learned during lectures while also fulfilling academic requirements. For the Bali Tourism Polytechnic, this research can serve as a guideline for further research development for other students. Meanwhile, for Hotel XY, this research is expected to provide concrete recommendations for improving the Income Audit system and internal control over food and beverage revenues, thereby increasing operational effectiveness and preventing potential fraud.

METHODS

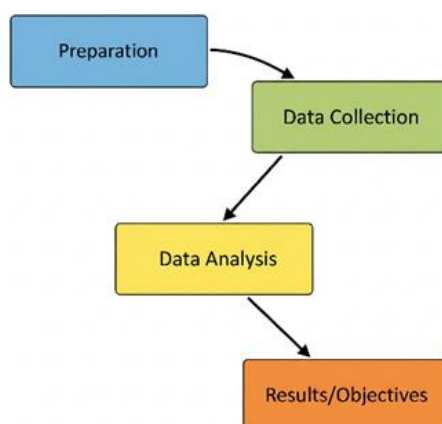


Figure 1. Research Method Flow

This research was conducted at Hotel XY from February to April 2025. The research focused on the role of Income Audit in internal control of food and beverage revenue, using the COSO

Internal Control Framework. The study used a qualitative descriptive approach, supported by quantitative data to provide a more comprehensive picture. Primary data was obtained through in-depth interviews with relevant parties, such as Income Audit and the Chief Accountant, as well as through documentation in the form of job descriptions, standard operating procedures (SOPs), and other supporting documents. Quantitative data was obtained from monthly void food and beverage transaction reports throughout 2023. Data collection techniques were conducted through interviews and documentation, while data analysis used the Miles and Huberman interactive model, which includes data reduction, data presentation, and conclusion drawing/verification. This approach aims to comprehensively examine the implementation of the five COSO components—Control Environment, Risk Assessment, Control Activities, Information and Communication, and Oversight Activities—in the Income Audit process, while also identifying any remaining weaknesses in the hotel's internal control system for food and beverage revenue.

RESULT AND DISCUSSION

Research Objective Overview. Hotel XY is part of the Kempinski chain, known as one of the oldest luxury hotel groups in Europe, with a long history that began with Berthold Kempinski's wine trading venture in 1862. The growth of this family business has led Kempinski to become a global brand, managing hotels and restaurants in major cities around the world, including Berlin, London, New York, and Amsterdam. In Bali, Hotel XY stands as a symbol of luxury and hospitality and is the location of this research due to the complexity of its revenue management system, particularly in the food and beverage sector, which requires a structured internal control mechanism through the role of an Income Audit.

In its operations, the hotel not only offers luxurious rooms but also offers a variety of restaurants and bars, which are key attractions for guests. Each outlet has its own unique concept and uniqueness, from Selasar Deli, which emphasizes light Indonesian cuisine and traditional herbal drinks (jamu), Pala Restaurant, which serves local and Asian dishes and features a rooftop bar, to Kubu Pool Bar, which offers a relaxing experience by the main pool. Another unique feature is the Koral Restaurant, Bali's first underwater restaurant, offering a dining experience in a large aquarium overlooking hundreds of fish. Additionally, there's the Reef Beach Club, offering a beachy atmosphere and live music, and Izakaya by Oku, featuring a Japanese open kitchen. This variety of facilities makes food and beverage revenue a key source, requiring strict oversight to ensure compliance with internal control standards.

The diversity of food and beverage outlets demands a clear organizational system to support accounting and internal audit processes. Hotel XY's organizational structure is hierarchical, with a clear division of duties between each position within the Finance Department. This organizational structure allows for better coordination in operational activities, ensures effective information flow, and prevents overlapping authority. Income Audit, in this case, acts as a link between daily transaction recording and verification and reporting processes, ensuring accountability for all transaction activities. This system ensures that every food and beverage transaction complies with procedures, from recording to reporting revenue.

Within this organizational structure, the Director of Finance holds the ultimate responsibility for overseeing all financial activities, followed by the Chief Accountant, who ensures the smooth flow of journal entries, reports, and accounting policies. Other positions such as the Purchasing Manager, Assistant Purchasing Manager, and IT Manager also play a role in supporting smooth operational activities, from procurement of goods, managing supplier contracts, to developing information systems. The presence of positions such as the Credit Manager and Cost Controller is



also key to maintaining cash flow stability and monitoring costs and revenues. All of these roles complement each other with the ultimate goal of maintaining the accuracy and reliability of the hotel's financial reports. The Income Auditor itself has the strategic responsibility of ensuring that food and beverage transactions are recorded accurately. Daily duties include creating sales journals, checking the completeness of accounts receivable reports, checking beverage packages through the system, and creating a Daily Revenue Report. The Income Auditor also performs data reconciliation, cash counts, and calculates service charges, which ultimately impact employee welfare. This role is reinforced by the General Cashier section, which handles cash deposits, Accounts Receivable, which manages receivables, and Accounts Payable, which manages debt payments. With this workflow, food and beverage revenue can be monitored from upstream to downstream, starting from guest transactions to final reporting.

The overall management and internal control system at Hotel XY demonstrates that the complexity of hotel operations demands a comprehensive audit mechanism. Food and beverage revenue, sourced from various outlets with different characteristics, carries diverse potential risks, both in terms of recording and control. Therefore, the implementation of the five COSO components is highly relevant for analysis. The control environment is reflected in a clear organizational structure, risk assessment is conducted through daily transaction evaluation, control activities are implemented through layered verification, information and communication are facilitated by technology systems, and monitoring activities are carried out continuously by Income Audit. Therefore, the results of this study confirm that Income Audit plays a vital role in maintaining the reliability of internal control over food and beverage revenue at Hotel XY.

Food and Beverage Revenue Audit Procedures and Mechanisms. The food and beverage revenue audit procedure at Hotel XY begins with a transaction reconciliation process conducted by Income Audit. Every food and beverage sales transaction at the F&B outlets is recorded in the POS (Point of Sale) system, then interfaced with the Opera system in the Front Office, and finally connected to the PMS system in the Finance Department. Income Audit is tasked with matching digital data with physical evidence of transactions at the outlet before compiling them into the final revenue report. This reconciliation is crucial to ensure data accuracy and compliance with the applicable chart of accounts, as posting errors or delays in transaction input will impact the accuracy of the revenue report. For example, if a breakfast transaction is posted late by staff, resulting in it being transferred to the lunch shift, Income Audit must make manual adjustments to transfer the revenue to maintain the average check per cover accurately within the actual time period.

In addition to ensuring transaction accuracy, Income Audit also faces delays in collecting supporting documentation, particularly regarding exception or void reports from F&B outlets. These delays typically occur due to the time lag between the transaction and the document submission to Income Audit, as well as inconsistencies in document submission procedures between outlets. Void documents are crucial as proof of accountability for each transaction cancellation, as they detail the staff member who voided the transaction, the item canceled, the nominal value, and the reason for the cancellation. Without these documents, the filing and monitoring process will be hampered and can even create control gaps that could potentially lead to revenue leakage. Delays also reflect a weak control environment within the administrative process at the outlet level, which should strictly adhere to document submission deadlines.

In practice, Income Audit adheres to a Standard Operating Procedure (SOP), which requires that every void or discount transaction be accompanied by evidence in the form of a receipt, total number of guests, transaction value, reason for the void or rebate, and the outlet manager's signature as authorization. All this data is then verified by Income Audit and entered into the Daily Package



Report, which forms part of daily monitoring. Therefore, Income Audit's role extends beyond collecting data from the system to providing quality assurance on supporting documentation to ensure that all food and beverage revenue is recorded accurately, transparently, and accountably. However, the effectiveness of this procedure depends heavily on the compliance of all outlets with timely document submissions, so collaboration between departments remains a key factor in maintaining revenue data integrity.

Income Audit's Relationship with Other Departments. In carrying out its duties, Income Audit maintains a close relationship with several other departments at Hotel XY, particularly the Finance Department, led by the Director of Finance and assisted by the Chief Accountant. The Chief Accountant coordinates all financial activities, including overseeing the daily revenue reports prepared by Income Audit. The resulting Income Statement serves as the basis for management decision-making, making reporting accuracy crucial. If any suspicious discounts or voids are discovered, the Chief Accountant, along with Income Audit, will conduct further investigations to determine whether they are caused by human error or are an indication of fraud. Therefore, the relationship between the two is supervisory and collaborative, ensuring consistent accounting policy implementation and financial transparency at the hotel.

In addition to the Finance Department, Income Audit also interacts directly with the Restaurant Bar Cashier, who acts as a data generator. The Cashier is responsible for recording every F&B sales transaction in the POS system, managing payment methods such as cash, credit cards, and room charges, and preparing daily sales reports for submission to Income Audit. Income Audit then cross-checks with actual cash deposits, ensures the accuracy of room charge postings, and verifies inventory movement to eliminate discrepancies. This relationship requires intensive communication and discipline, as even small errors at the cashier level can significantly impact the accuracy of revenue reports. Cashiers are also obligated to report any unusual events, such as guest complaints or system issues, to Income Audit for follow-up.

The collaboration between Income Audit and cashiers is constructive, with Income Audit acting not only as a supervisor but also providing feedback and guidance for improvement. When discrepancies are discovered, Income Audit does not immediately blame the cashier but instead conducts a joint investigation to identify the root cause and determine the necessary corrective action. This work system based on trust and mutual respect has proven crucial for maintaining the integrity of the hotel's financial data, while also fostering a professional and responsible work culture. With strong synergy, Income Audit can ensure that every rupiah of incoming revenue is recorded correctly, supporting the effectiveness of internal controls and strengthening the hotel's overall reputation and profitability.

Internal Control Implementation in Income Audit Based on the COSO Internal Control Concept - Integrated Framework. The internal controls implemented in the Income Audit at Hotel XY reflect the importance of an integrated control system in accordance with the five main components of the COSO Internal Control Framework: the control environment, risk assessment, control activities, information and communication, and oversight. The control environment is the primary foundation for building a culture of compliance and accountability across the organization. At Hotel XY, the implementation of the control environment has been quite effective, for example, through a clear code of conduct, a defined organizational structure, and regular employee training. However, weaknesses remain regarding accountability in the submission of supporting documents, with some documents frequently being submitted late. This is reflected in Table 1, which shows that the principles of accountability and document completeness do not fully align with COSO standards, potentially weakening control effectiveness.



Table 1. Control Environment Principles According to the COSO Internal Control Framework

No.	COSO Internal Control Principles	Current Practices	Description
1.	Commitment and Integrity	The Apurva Kempinski Bali already has a clear and easy-to-understand code of conduct with strict consequences for violators.	COSO Compliant
2.	Responsibility and Oversight	Document audits, regardless of personal relationships, are sufficient indicators.	COSO Compliant
3.	Establishing structure, authority, and responsibility	The company has a clear work structure, with each department having a responsible head and clear job descriptions.	COSO Compliant
4.	Commitment to competence	Periodic training, employee certification, and routine performance reviews are implemented.	COSO Compliant
5.	Promoting accountability and internal control	The hotel is still not ready with regard to supporting documentation, as some delays are due to specific issues.	COSO Non-COSO Compliant

The second component of concern is risk assessment. Hotel XY has implemented the Kempinski Internal Risk Assessment (KIRA) mechanism annually. This process ensures that each department has a clear risk mapping, including potential fraud risks, operational risks, and significant regulatory changes.

Table 2. Risk Assessment According to Internal Control – Integrated Framework COSO

No.	Internal Control Principles According to COSO	Current Practices	Description
1.	Determining Objectives	The hotel has implemented procedures to achieve its objectives.	COSO Compliant
2.	Identifying and Analyzing Risks	The hotel has followed all procedures regularly.	COSO Compliant
3.	Assessing Fraud Risk	The hotel has trained and developed staff skills through training.	COSO Compliant
4.	Identifying and Analyzing Significant Changes	The hotel always updates regulations when changes occur.	COSO Compliant

Based on Table 2, almost all COSO risk assessment principles have been implemented effectively, from objective setting and periodic risk analysis to potential fraud mitigation. Staff training also supports a comprehensive understanding of existing risks. However, the annual nature of risk assessments can be challenging due to the fast-paced nature of the hospitality business. Therefore, more frequent risk monitoring integrated with daily activities would further strengthen the control system.

Control activities, the third component, have also been implemented adequately. Transaction authorization processes, policy documentation, and the use of systems with built-in controls have been implemented.

Table 3. Control Activities According to the COSO Internal Control – Integrated Framework

No.	Internal Control Principles According to COSO	Current Practices	Description
1.	Developing Control Activities	The hotel is able to develop internal controls and avoid disrupting operations.	COSO Compliant
2.	Developing General Controls over Technology	The hotel has a system with built-in controls.	COSO Compliant
3.	Detailing into Policies and Procedures	The hotel has documented all existing policies and procedures.	COSO Compliant

Table 3 shows that the hotel was able to develop control activities without disrupting operations, maintain control over technology use, and document applicable policies. However, a persistent weakness is staff negligence, which sometimes leads to forgetting to complete transaction documentation. This small error has a significant impact because it can weaken the audit trail and hinder the verification process. Therefore, despite a well-established control system, individual compliance remains a major challenge that must be addressed through increased discipline and oversight.

Table 4. Information and Communication According to Internal Control – COSO Integrated Framework

No.	Internal Control Principles According to COSO	Current Practices	Description
1.	Using Relevant Communication	The hotel has KPI indicators that align with business performance.	COSO Compliant
2.	Effective Internal Communication	The hotel is able to hold meetings to discuss performance and issues.	COSO Compliant
3.	Effective External Communication	The hotel is able to communicate with external parties and maintain good relationships.	COSO Compliant

The final components supporting the internal control system are information, communication, and oversight. The information flow process at The Apurva Kempinski Bali is quite structured, as evidenced by the existence of performance indicators (KPIs), internal evaluation meetings, and effective communication with external parties, as illustrated in Table 4. Meanwhile, oversight is also carried out consistently through daily monitoring and ongoing evaluation, as recorded in Table 5.

Table 5. Oversight According to Internal Control – Integrated Framework COSO

No.	COSO Internal Control Principles	Current Practices	Description
1.	Continuous and Separate Evaluation	The hotel consistently conducts daily monitoring.	COSO Compliant
2.	Evaluate and Report Any Deficiencies	The hotel consistently evaluates and updates procedures to avoid repeating errors.	COSO Compliant

With this process in place, any deficiencies can be promptly identified and corrected. However, the effectiveness of oversight still depends heavily on the speed of information dissemination and discipline between departments in carrying out their duties. This means that while the general implementation of the COSO framework at The Apurva Kempinski Bali meets

standards, there is still room to strengthen aspects of accountability, documentation compliance, and monitoring frequency to better adapt to the complex dynamics of the hotel business.

The Role of Income Audit at Hotel XY. The role of Income Audit at Hotel XY is key to ensuring the accuracy of revenue recording, particularly from food and beverage sales, which are one of the hotel's largest revenue sources. Income Audit performs reconciliations by matching transactions recorded in the Point of Sale (POS) system with physical evidence at the outlet. This process goes beyond simply inputting data; it also ensures that all transactions align with the applicable chart of accounts and are correctly calculated to obtain an average check per cover. This reconciliation function aligns with the control activity principle in the COSO framework, which requires a complete and transparent audit trail for every transaction. Thus, Income Audit serves as a safeguard for the quality of the hotel's financial data, ensuring the accountability of revenue reports.

However, the role of Income Audit often faces challenges in the form of delayed documentation from F&B outlets. In practice, exception or void reports must be signed by the F&B Manager as authorization, but they are often not delivered on time. The table showing this phenomenon explains that delays can occur due to the time lag between the transaction and document submission, or due to human error. The impact is that the monitoring system is ineffective, data is not received in real time, and financial reports potentially violate applicable reporting regulations. This situation clearly indicates weaknesses in the control environment, as inconsistent administrative discipline can open up opportunities for revenue leakage. Income Audit must take extra steps to minimize this impact by continuously promoting accountability at each outlet.

In addition to addressing the phenomenon of delayed documentation, Income Audit also requires exception or void reports containing details of canceled transactions, including the item, amount, nominal amount, reason for cancellation, and the signature of the F&B Manager. Hotel SOPs even stipulate document standards that must be met, as shown in the related table. However, incomplete documentation still frequently occurs, hampering effective monitoring. Incomplete evidence also weakens the audit's ability to trace the origin of problems and verify transaction validity. In other words, even though control procedures have been designed according to standards, compliance with operational implementation still needs to be strengthened. Income Audit plays an active role in enforcing standards, while coordinating with outlets to ensure complete documentation is a top priority.

Income Audit's relationship with other departments is also crucial to the success of the internal control system. With the Chief Accountant, Income Audit provides reports that form the basis for preparing the Income Statement and serve as evaluation material for the Director of Finance. This role reflects the control environment principle in the COSO framework, where oversight responsibilities are clearly delegated. Meanwhile, the relationship with the Restaurant Bar Cashier is more operational yet crucial. The Cashier, as the initial data generator, is responsible for recording transactions, managing payments, and preparing daily reports, while Income Audit verifies the accuracy of these reports. Collaborative communication ensures that any discrepancies can be promptly addressed. With a mutually respectful relationship, Income Audit serves not only as a supervisor but also as a partner, assisting the cashier in improving recording accuracy. This work system ultimately supports the effectiveness of internal controls and maintains the integrity of the hotel's financial data as a whole.

CONCLUSION



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Based on the research conducted on the role of Income Audit in internal control of food and beverage revenue at Hotel XY, it can be concluded that Income Audit plays a strategic role in controlling the quality of financial data and maintaining the accuracy of hotel revenue reports. Income Audit plays an active role in reconciling transactions recorded in the Point of Sale (POS) system with physical evidence at the outlet, checking the completeness of documents such as exception/void reports, and ensuring that each transaction complies with applicable Standard Operating Procedures (SOPs). Furthermore, Income Audit is also tasked with providing information and correcting posting errors made by the food and beverage department, assessing the risks of sales activities and transaction cancellations, and preparing daily revenue reports (Daily Report Revenue) for submission to the General Manager. Thus, Income Audit functions not only as an auditing unit but also as an internal control mechanism that ensures the integrity, transparency, and accountability of food and beverage revenue within the hotel.

Furthermore, internal controls based on the COSO Integrated Internal Control Framework have been implemented at Hotel XY through five main components: the control environment, risk assessment, control activities, information and communication, and supervision. In general, the implementation of these five components has been running well, as reflected in the code of conduct, daily monitoring system, Kempinski Internal Risk Assessment (KIRA) mechanism, and clear document authorization structure. However, this study also found weaknesses in the accountability aspect, particularly related to late and incomplete document submissions by food and beverage staff, which have the potential to weaken the effectiveness of monitoring and supervision. This indicates that although the system has been designed according to COSO standards, successful implementation still depends heavily on individual compliance and operational discipline. Therefore, further steps are needed to improve training, socialize SOPs, and enforce discipline to ensure optimal internal control. These findings also open up opportunities for further research to explore the effectiveness of employee training, the implementation of automated control technology, or other strategies that can strengthen internal control systems in the hospitality industry.

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