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ACCOUNTING TREATMENT OF TRAVEL AGENT PACKAGE REVENUE AT HOTEL X

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Abstract:

The purpose of this study is to determine the accounting treatment for revenue arising from travel agent packages. This study analyzes the process of recognizing, measuring, presenting, and disclosing travel agent package revenue in accordance with PSAK No. 72 of 2020. The research methodology used is a qualitative descriptive approach with a case study at the Conrad Bali Hotel. Data collection techniques were carried out through interviews, observations, and documentation of the Accounts Receivable, Chief Accountant, Income Audit, and Reservation departments. The results show that the Conrad Bali Hotel has implemented revenue accounting treatment systematically and according to standards. Revenue recognition is carried out using the accrual method, revenue measurement is based on the original price of services provided, revenue presentation in the income statement is not specifically separated from other hotel revenue, and disclosures include information regarding the amount of revenue obtained from the sale of the package.

Keywords: Accounting Treatment, Income, Travel Agent

INTRODUCTION

The tourism industry is one of the most dynamic economic sectors in Indonesia, contributing significantly to state revenue, job creation, and improving community welfare (Sanjaya et al., 2022). Hotels, as part of the tourism ecosystem, play a crucial role in providing accommodation, food, beverages, and other supporting facilities to tourists. In modern business practices, hotels rely not only on direct room sales but also collaborate with travel agents to increase sales of integrated stay packages with additional services, such as romantic dinners, spa & wellness treatments, and special celebration packages. This situation makes managing revenue from travel agent packages increasingly complex, requiring accurate and standardized accounting treatment so that hotel financial reports reflect actual performance. Problems arise when there is a discrepancy in revenue recording between the attached documents from the travel agent and the folio records prepared by the income audit department.

This nominal difference creates the potential for misrepresentation of hotel revenue, which in turn can impact the quality of the financial information presented. In the context of good corporate governance, this recording error not only poses internal risks to hotel management but can also undermine the trust of external parties, including investors, regulators, and business partners (Noviastuti & Cahyadi, 2019). Therefore, research on the accounting treatment of revenue from travel agent packages is relevant, given the importance of accuracy, transparency, and compliance with applicable financial accounting standards. PSAK No. 72 concerning Revenue from Contracts with Customers provides clear guidelines on how entities should recognize, measure, present, and disclose revenue. This standard requires hotels to accurately identify the point of revenue



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recognition based on the fulfillment of performance obligations to customers. However, previous research has shown variations in the implementation of this standard in the hotel industry.

Chandra et al. (2020) and Siddik et al. (2021) found that some hotels are still inconsistent in recording assets and revenue in accordance with PSAK, while other studies by Tombilangi et al. (2022) and Arimbawa et al. (2024) show that PSAK 72 has been implemented but is not fully transparent, particularly in the presentation and disclosure of consignment revenue. This indicates a research gap regarding the consistency of standard implementation, particularly in the context of hotel collaborations with travel agents. Furthermore, the literature shows that most previous studies have focused on the accounting treatment of fixed assets or consignment sales, while studies on travel agent package revenue in the hotel sector are still limited. However, collaboration schemes with travel agents have unique characteristics, such as commissions, payment systems, and the variety of services sold in packages, which can affect how revenue is recognized and measured.

This study aims to fill this gap by providing an in-depth analysis of how a hotel, in this case Hotel X, applies accounting treatment to travel agent package revenue in accordance with PSAK No. 72. The urgency of this research is also driven by the dynamics of the tourism industry's recovery after the COVID-19 pandemic. Data shows that hotel revenue from travel agent packages experienced a significant increase throughout the 2022–2024 period, in line with improving domestic and international tourist mobility. This surge in revenue emphasizes the importance of implementing appropriate accounting treatment so that hotel financial reports not only reflect business growth but also can be relied upon to support managerial decision-making and long-term marketing strategies.

Based on the above description, this study aims to analyze the accounting treatment of revenue from travel agent packages at Hotel X, focusing on the recognition, measurement, presentation, and disclosure processes. This study is expected to provide theoretical contributions by enriching accounting studies in the tourism sector, as well as practical contributions for hotels in improving revenue governance. Thus, this study is not only relevant for academics but also important for hotel practitioners who want to ensure their accounting practices are in line with applicable financial accounting standards.

METHODS

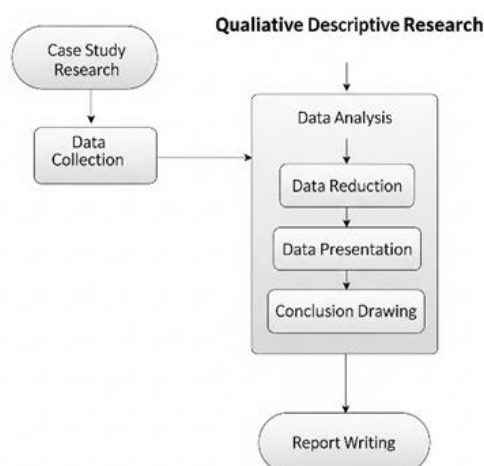


Figure 1. Research Method Flow

This research uses a qualitative descriptive research method with a case study approach implemented at Hotel X (Sugiyono, 2020). The research was conducted for six months, from January to May 2025, which included the stages of data collection, analysis, and preparation of research results. The main focus of this research is the accounting treatment of travel agent package revenue, including recognition, measurement, presentation, and disclosure in accordance with PSAK No. 72 (2020). Data were obtained through in-depth interviews with key informants consisting of the Chief Accountant, the Accounts Receivable team, the Income Auditor, and the Reservations department, supported by direct observation of accounting practices and documentation in the form of package sales reports and related transaction records. The data sources in this study consist of primary data obtained directly through interviews and observations, as well as secondary data in the form of hotel financial records and supporting documents regarding package sales in the period 2022 to 2024 (Hervin et al., 2024). Data analysis was conducted using a qualitative descriptive approach using the Miles and Huberman interactive model, which includes the stages of data collection, data reduction, data presentation, and conclusion drawing or verification (Arvyanda et al., 2023). This analysis process allows researchers to gain a comprehensive understanding of the accounting treatments applied at Hotel X and assess the extent to which their implementation complies with applicable accounting standards.

RESULT AND DISCUSSION

Overview of Research Objects and Organizational Structure of the Accounting Department. Hotel X has 368 rooms and offers a variety of accommodation types, from Deluxe Rooms and Resort Suites to Pool Villas, designed to provide a luxurious and exclusive stay. Furthermore, the hotel is equipped with various supporting facilities such as a restaurant, bar, meeting rooms, wedding venue, spa, wellness center, water sports facilities, a kids' club, and a private beach, adding to its appeal to tourists. As an international-standard accommodation destination, Hotel X not only offers comfortable accommodations but also presents local cultural experiences combined with premium services to differentiate itself from its competitors. To support hotel operations, Hotel X implements a straight-line organizational structure, including the Finance Department, which plays a crucial role in financial management and reporting. The Finance Department consists of several key positions, including the Director of Finance, Assistant Director of Finance, Chief Accountant, Credit Manager, and Income Audit and Accounts Receivable.

Each department has specific duties and responsibilities, such as cash flow monitoring, transaction recording, cost control, payroll management, and revenue oversight. For example, the Chief Accountant is responsible for overseeing daily financial records and account reconciliations, while the Income Audit ensures that hotel revenue is recorded correctly and according to classification. On the other hand, Accounts Receivable handles credit transactions, receivables, and travel agent commissions, while the General Cashier manages daily cash and banking transactions. Other functions, such as Purchasing, Cost Control, Receiving, and Storekeeping, also support the smooth operation of the hotel's finances. The presence of a well-structured Finance Department demonstrates how Hotel X maintains the integrity of its financial reports, ensures transparency, and supports the hotel's business strategy in addressing the dynamics of the hotel industry. This also serves as an important basis for research related to the accounting treatment of travel agent package revenue applied at Hotel X.

Sources of Revenue at Hotel X. Collaboration between hotels and travel agents is a common marketing strategy in the hotel industry, including at Hotel X. Travel agents act as intermediaries in marketing and selling hotel rooms and service packages to tourists, thereby expanding their market



reach. One of Hotel X's primary sources of revenue is the sale of accommodation packages offered through travel agents, which typically include room accommodations, meals, and other additional amenities. Revenue from this collaboration not only benefits the hotel but also involves a commission-sharing mechanism with the agents. To ensure that financial reports accurately reflect the actual situation, Hotel X management must ensure that revenue is recorded in accordance with applicable accounting standards, specifically PSAK 72 concerning accrual-based revenue recognition. This is crucial because revenue arising from travel agent partnerships is inextricably linked to commission fees, which are part of the sales profit calculation. Therefore, hotel management needs to manage these partnerships professionally to contribute to financial performance while enhancing guest satisfaction optimally.

Types of Travel Agent Packages at Hotel X. To increase market appeal and expand its consumer segment, Hotel X offers various collaboration packages with travel agents designed to provide guests with added value during their stay. Some of the packages offered include: (1) Room & Spa & Wellness, a package that combines room accommodations with relaxation facilities such as massages, body treatments, and fitness access; (2) Room & Romantic Dinner, a special package for couples that includes a room and a romantic dinner experience in an exclusive location with special decorations; (3) Room & Anniversary Package, a package to celebrate special occasions such as wedding anniversaries that includes a room, celebratory cake, decorations, in-room dinner or breakfast service, and souvenirs. Moreover, (4) Room & Tandem Bike, a package that includes a tandem bicycle to explore the tourist areas surrounding the hotel. Each package type has different revenue recognition timing requirements, but remains guided by PSAK 72, which states that revenue can only be recognized after the service is actually provided to the guest. This package diversification demonstrates that Hotel X strives to adapt to traveler needs while ensuring a marketing strategy that can drive sustainable increases in hotel revenue.

Accounting Treatment for Travel Agent Package Revenue at Hotel X; Accounting Treatment for Travel Agent Package Revenue. Hotel X conducts accounting systematically, adhering to accrual-based accounting principles and applicable standards, specifically PSAK 72 concerning revenue recognition from contracts with customers. This method is intended to ensure that revenue generated from collaborations with travel agents is recorded accurately, precisely, and consistently, thus reflecting the hotel's true financial condition. In general, the accounting treatment for travel agent package revenue at Hotel X includes four main stages: revenue recognition, revenue measurement, revenue presentation, and revenue disclosure. These four stages are interrelated and inseparable, as the entire process results in valid, transparent financial reports that can be used as a basis for decision-making by management and external parties.

The first stage is revenue recognition, where travel agent package revenue is recognized when the guest begins receiving services, specifically from check-in. The accrual principle is applied by recording revenue daily based on the guest's stay. For example, if a guest stays from the 1st to the 3rd, revenue is recorded daily based on the services provided, and the daily closing report records the transaction the following day. If payment is received before the service is rendered, the amount is first recorded as a deposit in the package account. This is in accordance with the principle that revenue cannot be recognized until the service is realized. In practice, Hotel X also offers special programs in the form of complimentary stays, such as "stay 3 pay 2" or "stay 6 pay 4," which are promotions to attract more guests through travel agents. After all services in the package are used, revenue is allocated to the relevant departments, such as rooms, food and beverage (F&B), spa, and other activities included in the package. If there are services that the guest does not use, such as the spa or certain meals, the value of these services is still recorded as revenue in the other income

account (known as package breakage). This emphasizes that revenue recording is based on the contractual value of the package, not on the guest's actual use. To explain this in more detail to customers, the front office staff provides detailed information regarding guest rights and obligations regarding package services during the check-in process. The recording journal at this stage can be shown in Table 1, Table 2, and Table 3 as examples of the transaction recording flow at check-in, when the service is used, and when the guest does not use some services.

Table 1. Travel Agent Package Recording Journal at Guest Check-In and Before Guest Uses Services

Date	Description	No Acc	Debet	Credit
20xx	Cash / Bank	113900	Xxx	
	Deposit (<i>Package Account</i>)	232050		xxx

Source: Processed Data 2025

Table 2. Travel Agent Package Recording Journal: When Guests receive Services

Date	Description	No Acc	Debet	Credit
20xx	Deposit (<i>Package Account</i>)	232050	xxx	
	Room Revenue	438300		xxx
	F&B Revenue	438310		xxx
	Spa Revenue	434030		xxx
	Activities Revenue	436520		xxx

Source: Processed Data 2025

Table 3. Journal Entry Recording Travel Agent Package Revenue Recognition When Guests do Not use Services

Date	Description	No Acc	Debet	Credit
20xx	Deposit (<i>Package Account</i>)	232050	xxx	
	Other Income	380980		xxx

Source: Processed Data 2025

The second stage is revenue measurement, which relates to how package prices are determined and allocated to each department. Package pricing at Hotel X is done through coordination between management, the accounting team, and the marketing or sales division. Package prices are set based on the original prices of services available at the hotel, taking into account average market prices, competitive conditions, and agreements with travel agents. Generally, there is a price difference of around 15% between the price paid by regular guests and the price applicable in travel agent packages. As an illustration, in the Room & Spa Wellness package worth IDR 5,000,000, IDR 4,200,000 is allocated for the room and IDR 700,000 for the spa. In the Room & Romantic Dinner package worth IDR 7,400,000, IDR 5,400,000 is allocated for the room and IDR 2,000,000 for the romantic dinner service. Next, the Room & Anniversary Package, priced at IDR 8,000,000, is divided into IDR 6,000,000 for the room and IDR 2,000,000 for the celebration service. The Room & Tandem Bike package, valued at IDR 5,500,000, is allocated IDR 4,500,000 for the room and IDR 1,000,000 for the tandem bike facility. This price allocation allows for more detailed reporting of revenue per department and facilitates management in assessing the contribution of each business unit to hotel revenue.

The third stage is revenue presentation, where all revenue from travel agent packages is presented in the hotel's income statement according to the classification of contributing departments. Revenue is not recorded entirely in one general account, but is separated by service type, for example, room wholesale revenue for rooms, F&B revenue for food and beverages, spa revenue for spa services, and activities revenue for activities like tandem bikes. This method allows management to more specifically assess the contribution of each department and facilitates evaluation of the effectiveness of the package sales strategy. This detailed presentation is also useful in assessing the extent to which travel agent package promotions increase hotel revenue compared to regular room sales. The final stage is revenue disclosure, which is accomplished through the presentation of detailed information in the financial statement notes. Travel agent package revenue is listed separately by service category, for example, room revenue, spa revenue, F&B revenue, and other activity revenue. This disclosure aims to provide transparency to both internal and external users of the financial statements regarding the sources and composition of revenue.

In addition, travel agent package revenue is also disclosed in the schedule of revenue attached to the financial statements, which details the amounts and sources of revenue by reporting period. This transparency is essential to demonstrate management accountability and ensure that the recording complies with applicable accounting standards. Overall, the accounting treatment for travel agent package revenue at Hotel X is carried out with due regard for the principle of prudence and compliance with accounting standards. From recognition, measurement, presentation, and disclosure, the entire process is geared toward producing complete, clear, and accountable financial statements. The implementation of this system not only helps the hotel maintain the integrity of its financial statements but also supports its business strategy in facing the intense competition in the hospitality industry. With good revenue accounting management, Hotel X is able to optimize cooperation with travel agents while increasing added value for guests, so that in the end it can strengthen the hotel's position as one of the main choices of accommodation in tourist areas.

Accounting Treatment of Revenue Based on PSAK No. 72. The accounting treatment for travel agent package revenue at Hotel X is analyzed based on the provisions of PSAK No. 72, which divides the revenue cycle into four main stages: revenue recognition, measurement, presentation, and disclosure. These four stages are crucial to ensure that revenue earned from collaborations between Hotel X and travel agents is recorded systematically, transparently, and accountably in the financial statements. These stages not only serve as technical guidelines for recording but also serve as accountability standards that demonstrate the extent to which the hotel has implemented the principle of prudence in preparing its financial statements. The application of PSAK No. 72 at Hotel X ensures that recognized revenue accurately reflects the hotel's actual performance and does not create reporting bias. The first stage is revenue recognition. According to PSAK No. 72, revenue recognition occurs when the economic benefits from the transaction are probable and the amount of consideration can be measured reliably. In the context of Hotel X, revenue is recognized when guests check in and begin enjoying the services included in the travel agent package. In other words, revenue is recognized not when the contract is signed or payment is received, but when the performance obligation begins to be fulfilled.

Before services are rendered, payment is recorded as a deposit or package account. For example, if a guest stays for three days, revenue is recognized daily based on service usage and recorded in the closing report the following day. This practice also includes special offers such as "stay 3 pay 2" or "stay 6 pay 4" promotions, which are typically offered through travel agents. At this stage, two key principles are analyzed in accordance with PSAK No. 72: identifying the contract with the customer and identifying performance obligations. A contract is considered valid if it

contains a clear agreement regarding the type of services to be provided, the rights and obligations of each party, and is legally enforceable. Performance obligations, on the other hand, refer to Hotel X's responsibility to provide accommodation, meals, and other additional facilities as agreed in the package. All guest rights and obligations related to the package are explained in detail by the front office staff at check-in so that guests understand the services received. This ensures that revenue recognition is carried out clearly, according to the contract, and in line with the principles of PSAK No. 72.

To strengthen the analysis, this study also compares the provisions of PSAK No. 72, the reality on the ground, and the analysis results. This comparison is shown in Table 4.

Table 4. Recognition of Travel Agent Package Revenue at Hotel X Using PSAK No. 72 of 2020

Revenue Recognition Based on PSAK No. 72	Fact	Analysis Results
According to PSAK No. 72, there are three stages in determining revenue recognition: 1. Identifying contracts with customers. 2. Identifying performance obligations..	Revenue is recognized for the collaboration package between Hotel X and the travel agent in accordance with PSAK No. 72. Revenue is recognized when the guest checks in and the service has been enjoyed. All guest rights and obligations related to the travel agent package will be explained in detail by the front office staff during the check-in process. With this explanation, guests will clearly understand what services are included in the package they have chosen.	The implementation of revenue recognition at Hotel X is in accordance with PSAK No. 72. In the process of identifying contracts with customers and identifying performance obligations, it is carried out systematically and consistently.

Source: Processed Data 2025

From the analysis, it can be concluded that Hotel X has consistently identified contracts with customers and fulfilled obligations as agreed, thus aligning the revenue recognition process with applicable financial accounting standards. The second stage is revenue measurement. PSAK No. 72 stipulates that revenue should be measured at the amount of consideration the entity is entitled to receive from customers. At Hotel X, revenue from travel agent packages is measured based on the fair value of the package price specified in the contract with the travel agent. This fair value is typically approximately 15% lower than the regular price offered directly to guests due to special discounts offered in collaboration with the travel agent. The transaction price determination process is carried out through coordination between hotel management, involving the general manager, accounting, and sales team.

Once the price is determined, the amount is then allocated proportionally to each service component within the package. For example, in a Room & Spa Wellness package worth IDR 5,000,000, IDR 4,200,000 is allocated for the room and IDR 700,000 for spa services. For the Rp 7,400,000 Room & Romantic Dinner package, Rp 5,400,000 is allocated for the room and Rp 2,000,000 for the romantic dinner. Similarly, for the Rp 8,000,000 Room & Anniversary Package, which consists of Rp 6,000,000 for the room and Rp 2,000,000 for decorations and celebration facilities, and for the Rp 5,500,000 Room & Tandem Bike package, which is allocated Rp 4,500,000 for the room and Rp 1,500,000 for the tandem bike activity. This allocation scheme supports transparency and facilitates

management in internal reporting of revenue per department. Details of the measurement process are shown in Table 5, which confirms the compliance of the implementation at Hotel X with the principles of PSAK No. 72.

Table 5. Measuring Travel Agent Package Revenue at Hotel X Using PSAK No. 72 of 2020

Revenue Measurement Based on PSAK No. 72	Fact	Analysis Results
Based on PSAK No. 72, there are two stages in determining revenue measurement: 1. Determining the transaction price 2. Allocating the transaction price to the performance obligation.	Transaction prices for travel agent package revenue at Hotel X are based on the original prices of existing services at the hotel. Generally, there is a price difference between regular guests and guests who book through a travel agent package, with the price being approximately 15% lower than the normal price. Room transaction prices will be allocated as room revenue, while transaction prices for spa & wellness, romantic dinners, anniversary packages, and tandem bikes will be allocated to their respective departments. Package pricing is based on a one-year cooperation agreement between the hotel and the travel agent.	Hotel X has implemented the revenue measurement principle in accordance with PSAK No. 72. The transaction price is determined based on the original price of existing services at the hotel, and allocating the transaction price to the implementation obligations is based on a work agreement between the hotel and the travel agent with a contract period of one year.

Source: Processed Data 2025

The third stage is revenue presentation, which is the process of recording and reporting revenue in the hotel's financial statements. PSAK No. 72 requires that revenue be presented in accordance with fulfilled performance obligations. In practice, Hotel X records travel agent package revenue in detail in the income statement according to the allocation of each service. Room revenue is recorded as room wholesale revenue, spa revenue as spa revenue, food and beverage revenue as F&B revenue, and activity revenue, such as tandem bikes, as activity revenue. This separate presentation aims to provide transparency and ease for management and stakeholders in assessing the contribution of each department to overall revenue. A comparative analysis between PSAK No. 72, actual conditions, and research results is shown in Table 6, which concludes that the revenue presentation at Hotel X is consistent with applicable accounting standards.

Table 6. Presentation of Travel Agent Package Revenue at Hotel X Using PSAK No. 72 of 2020

Presentation of Revenue Based on PSAK No. 72	Fact	Analysis Results
In the presentation stage, when one of the parties to a contract has performed its obligations, the entity will record the contract in the statement of financial position as a contract	Revenue from package sales through travel agents in the profit and loss statement for the period is recorded according to the allocation of each type of service, such as room wholesale revenue, spa revenue, F&B	Presentation of revenue at hotel X is in accordance with PSAK No. 72. Revenue is presented based on implementation obligations

asset or a contract liability, revenue and tandem bike revenue and recorded in the profit depending on the relationship (activities revenue) and loss statement. between the entity's performance and the payment from the customer.

Source: Processed Data 2025

The fourth stage is revenue disclosure, which is the presentation of detailed information regarding revenue sources in the notes to the financial statements. PSAK No. 72 emphasizes the importance of transparent revenue disclosure so that users of financial statements can understand the nature, amount, timing, and uncertainty of cash flows arising from contracts with customers. At Hotel X, travel agent package revenue is disclosed in detail in the notes to the financial statements based on the revenue categories of each department: room wholesale revenue, spa revenue, F&B revenue, and activities revenue. Furthermore, revenue details are also presented in the revenue schedule in the appendix to the financial statements to provide more complete and comprehensive information. A comparative analysis of these disclosures is shown in Table 7, which shows that Hotel X's revenue disclosures have adequately complied with the principles of PSAK No. 72.

Table 7. Disclosure of Travel Agent Package Revenue at Hotel X Bali Using PSAK No. 72 of 2020

Disclosure of Revenue Based on PSAK No. 72	Fact	Analysis Results
PSAK No. 72 emphasizes the importance of clear and detailed disclosures regarding revenue, including details in the financial statements such as the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts.	Disclosure of travel agent package income at Hotel X is presented in detail in the financial report notes for each department, and this income has been disclosed in the income schedule in the financial report attachment.	Hotel X's revenue disclosure discloses travel agent package revenue in detail in the financial statement notes.

Source: Processed Data 2025

Overall, the analysis of the application of PSAK No. 72 to the accounting treatment of travel agent package revenue at Hotel X shows that the recognition, measurement, presentation, and disclosure processes have been carried out systematically, consistently, and in accordance with applicable accounting standards. This practice not only supports the accuracy of financial reports but also demonstrates the hotel management's commitment to maintaining financial transparency and accountability. Thus, the application of PSAK No. 72 at Hotel X is optimal and can serve as a guideline for other hotels that have similar cooperation patterns with travel agents.

CONCLUSION

Based on the results of research conducted at Hotel X regarding the accounting treatment of revenue from travel agent packages, it can be concluded that the application of recognition, measurement, presentation, and disclosure of revenue has referred to the provisions of PSAK No. 72. Revenue recognition is carried out using the accrual method, namely revenue is recognized when the service obligation has been fulfilled and the guest receives the benefit of the services ordered. This is evident from the practice of recording package revenue, which is carried out when the guest



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checks in and enjoys the services that are part of the package. In terms of measurement, Hotel X determines the amount of revenue based on the transaction price agreed in the contract with the customer, including main components such as rooms and other additional services (for example, spa, romantic dinner, or special activities). This measurement is relatively simple because it does not involve complex variable rewards. Furthermore, the presentation of revenue is still done by combining package revenue into the main revenue account according to the type of service (room, food & beverage, or others), so that the specific contribution of the travel agent is not fully visible. However, the disclosure of revenue is quite detailed through the financial statement notes that separate revenue by department.

Overall, the results of this study indicate that Hotel X has consistently and transparently implemented applicable accounting standards in the accounting treatment of revenue from travel agent packages. The implementation of PSAK No. 72 not only strengthens compliance with standards but also supports the reliability of the resulting financial statements. However, there is room for improvement, particularly in the classification and presentation of revenue to make financial information more informative for management and external parties. With these improvements, it is hoped that Hotel X's revenue accounting system will further enhance the accuracy, relevance, and transparency of its financial statements. Furthermore, this study is expected to serve as a reference for other hotels in managing travel agent package revenue, while also opening up opportunities for further research that can expand the scope of analysis, both through quantitative approaches and cross-hotel comparisons to obtain broader generalizations.

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