



**EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS FOR
SALES AND CASH RECEIPTS AT FOX HOTEL PEKANBARU****Nadia Fitri Ramadani¹****Universitas Muhammadiyah Riau, Pekanbaru, Indonesia**nadiaftr123@gmail.com**Agustiawan^{2*}****Universitas Muhammadiyah Riau, Pekanbaru, Indonesia**agustiawan@umri.ac.id

Abstract

This study aims to assess the effectiveness of the sales and cash receipts accounting information system implemented at Fox Hotel, Pekanbaru. The success of an effective accounting information system is very important to support hotel operations, especially in ensuring the accuracy of transactions, accounting efficiency, and the timely presentation of financial reports. The research method used is descriptive qualitative with triangulation techniques through observation, interviews, and documentation. The results showed that the implementation of the accounting information system with the VHP (Visual Hotel Program) program for cash and credit sales transactions has been running quite well. However, there are still some obstacles, such as delays in the cash receipt process due to external factors, such as third-party payment platforms, and a lack of coordination between sections. This study concludes that in general, the system is effective, but improvements are still needed in the return system.

Keywords: Accounting Information System, Sales, Cash Receipt Effectiveness of Fox Hotel Pekanbaru



INTRODUCTION

Information systems have an important role in the development of companies, especially in managing and processing increasingly complex transaction data as operational volumes increase. An effective accounting information system is a system that is able to collect, manage, and present information accurately and on time, so that it can support better decision-making and improve the efficiency and effectiveness of company operations (Firdaus, 2024).

Companies need to manage cash appropriately in order to operate effectively and efficiently (Sauerma & Isbahi, 2023). For this reason, an effective information system in sales and cash receipts is very important to prevent misuse of information that can harm the company. In addition, companies must design a sales and cash receipts accounting system that suits their respective needs. The implementation of an appropriate sales accounting system will increase efficiency in sales accounting information and cash receipts.

Based on previous research on the effectiveness of the accounting information system for room sales and cash receipts at Khalifah Syariah Hotel Palembang, the analysis shows that the room sales procedures, both cash and credit, have been implemented properly. The implementation of the accounting information system runs smoothly thanks to the suitability of the procedures with the standards set by the hotel, which also provides important information for the leadership through the VHP (Visual Hotel Program) system. Thus, the accounting information system for room sales and cash receipts can be said to be effective (Dwi, 2021).



Hotel Fox Pekanbaru is a company engaged in providing accommodation services. The hotel offers a range of facilities to ensure guest comfort, including 24-hour room service, swimming pool, fitness center and spa. Additional facilities available include babysitting, airport shuttle service, a business center, and meeting rooms. In addition, guests can also enjoy laundry and dry cleaning services, a 24-hour front desk and concierge services to fulfill their various needs.

The effectiveness of accounting information systems is very important in hotel operations, especially in accounting information systems and cash receipts that have a crucial role in hotel revenue. In the accounting information system at Fox Hotel Pekanbaru that has been operating, there are several aspects that have not been running effectively. One of them is the irregularities related to the sales accounting system and cash receipts, such as delays in the cash receipt process, dependence on third-party platforms, and complicated refund processes.

The ineffectiveness of the sales accounting information system in this problem is caused by slow digital payment providers, platform policies that unilaterally regulate payments and commissions, and strict banking policy systems. As a result, this problem has a negative impact on the effectiveness of the cash receipt accounting information system at Hotel Fox Pekanbaru, which causes difficulties in financial monitoring and guest dissatisfaction. Therefore, the author feels compelled to research the effectiveness of the sales and cash receipts accounting information system at Hotel Fox Pekanbaru.



LITERATURE REVIEW

Accounting Information System (AIS)

According to Sari & Hwihanus (2023) Accounting Information System (AIS) is an integrated system that functions to collect, store, manage, and present financial data into useful information in the business decision-making process. Yulientinah & Siregar (2021) also emphasize that the main components in AIS include hardware, software, human resources (brainware), databases, procedures, and communication networks that support each other. Primawati & Mustari (2014) added that the effectiveness of AIS depends not only on the technology used, but also on the coordination between components to ensure the accuracy and speed of the information produced. Thus, a good AIS is able to assist companies in processing financial transactions and supporting daily operations efficiently and effectively.

According to Kartini & Anggraini (2024), the Accounting Information System (AIS) is an integrated system consisting of physical and non-physical components that work synergistically to record, manage, and present financial transaction data into information that is relevant for decision making. This is reinforced by Rohman (2024) and Eka et al., (2024), who state that AIS also functions in improving the efficiency of the work process and is the main tool in providing financial information for internal and external parties of the company.

Accounting Information System (AIS) has the main objective of managing transaction data, both financial and non-financial, into useful information for users. The main functions of the AIS include transaction processing and



information processing, which collectively aim to provide relevant, reliable and timely information.

For an AIS to function optimally, it must have nine key characteristics, namely:

- a) System Components: AIS consists of various interacting elements, including hardware, software, human resources, and procedures.
- b) System Boundaries: Every AIS has a clear scope, which determines which processes and data are included in the system.
- c) System Environment: AIS operates in an environment that includes various external factors that can affect its performance.
- d) Interface: The AIS has connecting points to interact with other systems or users.
- e) Communication Link: The system is connected to other components through communication networks, both internal and external.
- f) Processing: AIS has mechanisms to process data into useful information.
- g) Objectives and Goals: The system is designed to achieve certain goals, such as increased efficiency and reliability of information.
- h) Output: AIS produces information as a result of data processing.
- i) Feedback: The system has a mechanism for receiving and processing feedback, which is used for improvement and development.

With these characteristics, accounting information systems can support companies in managing financial information more effectively and efficiently.

Accounting information systems play a role in increasing the credibility and effectiveness of accounting that is organized, reliable, relevant, complete, timely, easy to understand, and practicable. Thus, this expected system can



provide useful, high-quality information, especially for management and other users in decision-making.

Effectiveness of Accounting Information Systems

The effectiveness of the Accounting Information System (AIS) refers to the extent to which this system is able to support the achievement of company goals, especially in producing accurate, relevant, and timely financial information. According to Meilantika et al. (2024), an effective AIS is characterized by its ability to manage transaction data, present official reports that can be trusted, and support strategic decision-making efficiently. Furthermore, Saputri (2025) asserts that the accuracy of information, the speed of the reporting process, and the suitability of the system to management needs are the main indicators of the success of accounting information systems in a modern organizational environment.

An effective Accounting Information System (AIS) is a vital instrument in supporting the achievement of long-term organizational goals. This system not only monitors operational activities and resource tracking, but also ensures that every transaction data recorded can be converted into relevant, accurate, and timely information for decision-making. According to Aidah (2024), the effectiveness of AIS is reflected in its ability to improve business efficiency, provide accountable accounting data, and support internal organizational accountability.

Sales Accounting Information System

A sales information system is a system that manages data and transactions from all business activities, including the sale of goods or services, to achieve organizational goals (Natalia et al., 2022). Sales activities include



buying and selling goods or services, which can be done either in cash or through a credit system.

A cash sales system is a system implemented by companies to sell goods by requiring buyers to pay the price first before the goods are delivered (Humaira, 2020). In cash sales, companies require buyers to pay the price of goods before the goods are delivered. After payment is received, the company then records the transaction.

A credit sales system is a sales system in which payment is made after the goods are received by the buyer. The amount and maturity of payment are agreed upon by both parties (Humaira, 2020). Credit sales are carried out by the company through the delivery of goods in accordance with orders received from buyers (Mulyadi, 2016: 220). Thus, credit sales can be summarized as sales where payments are made in non-cash, with the hope that the profits obtained are greater than cash sales.

AIS System Implementation in the Hospitality Industry

The cash receipts accounting system is a record made to manage money receipt activities, both from cash sales and from accounts receivable, which are ready and can be used for general Company activities (Mulyadi, 2016: 455). This system consists of a series of procedures that regulate events or events that cause the addition of money in cash.

The cash receipt accounting system is a recording procedure created to manage the activities of receiving money from various sources, such as cash sales, sales of fixed assets, loans, and new capital deposits (Humaira, 2020).

Company cash receipts generally come from two main sources, namely cash sales, where the company receives cash or credit cards before the goods or



services are delivered to the buyer. Another source is payment from bills or credit sales. The incurrence of these receivables needs to be recorded to determine the amount of the company's receivables to each debtor. The procedures for receiving cash from bills include :

- a) Fact delivery procedure
- b) Accounts receivable collection procedures.
- c) Deposit payment procedures.
- d) Report generation procedure.

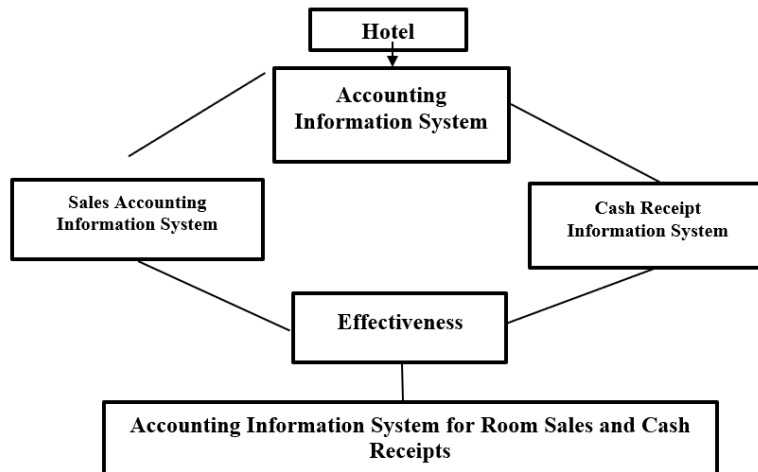
Hotel

According to the Decree of the Menparpostel No. KM/37/PW/304/MPPT-86, a hotel is a type of investment that provides part or all of a building to offer lodging, food, beverage, and other services for the public, which are managed commercially. A hotel is a business that aims to provide the best service to guests or tourists who stay overnight (Noviastuti & Cahyadi, 2020).

Hotels are businesses engaged in services, providing accommodation that is commercially managed and intended for everyone. Hotels offer a variety of services, including room facilities, food and beverages, and other services (Humaira, 2020).



Frame of Mind



RESEARCH METHOD

The object of research to be studied by researchers is the accounting information system for room sales and cash receipts at Fox Hotel Pekanbaru which is located at Jalan Riau No. 147 Padang Terubuk, Kec. Senapelan, Pekanbaru City, Riau.

The method used in this research is descriptive qualitative with in-depth analysis, which examines the problem on a case-by-case basis. Qualitative methodology assumes that the nature of a problem can be different from the nature of other problems (Sugiyono, 2017: 245). Basically, qualitative research has two main characteristics: first, the data is not nominal, but in the form of stories, descriptions, narratives, or physical and non-physical documents. Second, qualitative research does not have formulas or absolute rules in data management and analysis.

In qualitative research, Spradley calls it the “social situation” or social situation, which consists of three elements, namely:



In qualitative research, samples are not called respondents, but rather sources, participants, or informants. In addition, samples in qualitative research are not considered statistical samples, but as theoretical samples, because the main purpose of qualitative research is to produce theory (Sugiyono, 2017: 216). Therefore, the author determines the social situation in this study based on the three elements above, namely: Place, namely at the Fox Hotel Pekanbaru, Actor, namely Income Audit Staff, Account Receivable Staff, and Account Payable Officer Staff.

Data collection in this study was carried out using several techniques. Data collection techniques that combine various methods are called triangulation. The use of triangulation in data collection can save time, because researchers collect data while checking its credibility from various techniques used (Sugiyono, 2019: 241). In this study, researchers used triangulation techniques, which involved various data collection methods, namely: observation, interviews, and documentation.

In this case, the researcher analyzes the collected data to produce relevant information, so as to draw conclusions based on the results obtained. The data is summarized and selected according to the research problem. From the



conclusion of these findings, the problem formulation that has been developed from the beginning can be answered.

RESULTS AND DISCUSSION

Description of Research Results

In the description of the research results, the researcher will describe the results of interviews that have been conducted at Fox Hotel Pekanbaru. The results of this study are in line with the observations and interviews carried out by researchers, which were conducted on three sources.

Table 1.

No	Source Person	Position
1	Hartanto	Staff Income Audit
2	Ades Chandra	Staff Account Receivable
3	Nadya Fresilia	Staff account Payable officer

Implementation of Sales and Cash Receipt Accounting Information System of Hotel Fox Pekanbaru

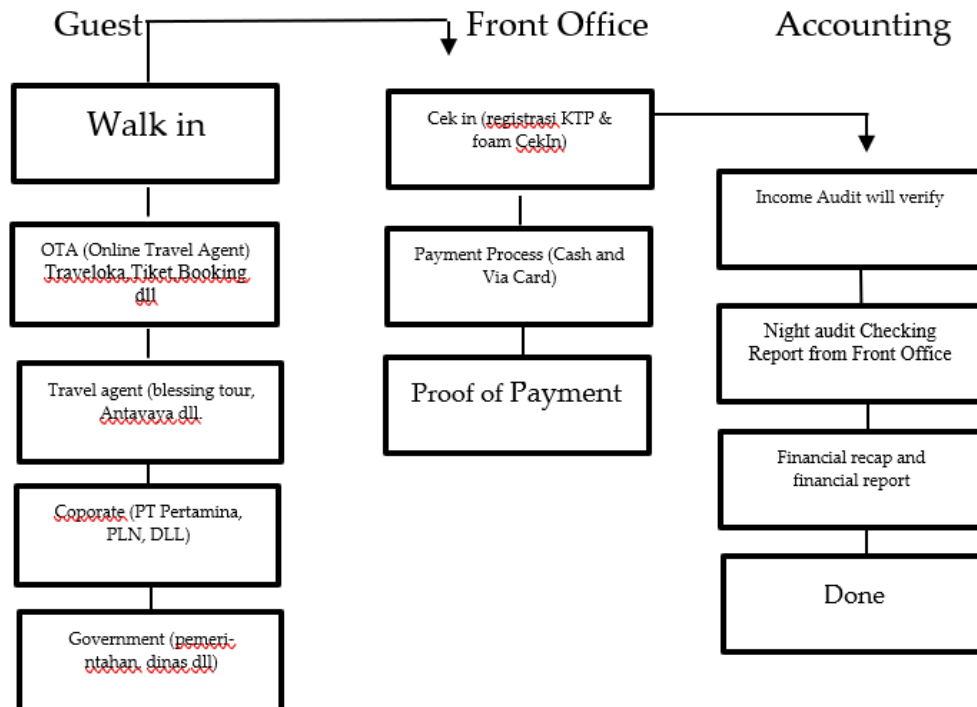
The implementation of the Sales and Cash Receipt Accounting Information System at Fox Hotel Pekanbaru aims to improve the accuracy of recording sales transactions, simplify financial data management, and ensure transparency and security in cash receipt management. The system used is VHP (Visual Hotel Program), which allows the recording and reporting process to be more efficient and integrated, so that hotel management can make more effective decisions.

Implementation of Sales Accounting Information System

Cash Sales

Fox Hotel Pekanbaru's revenue does not only focus on room sales, which total 223 rooms. Based on research conducted by researchers regarding the

accounting information system for room sales, the payment procedure applied is in cash. The procedure for implementing cash sales is carried out as follows:



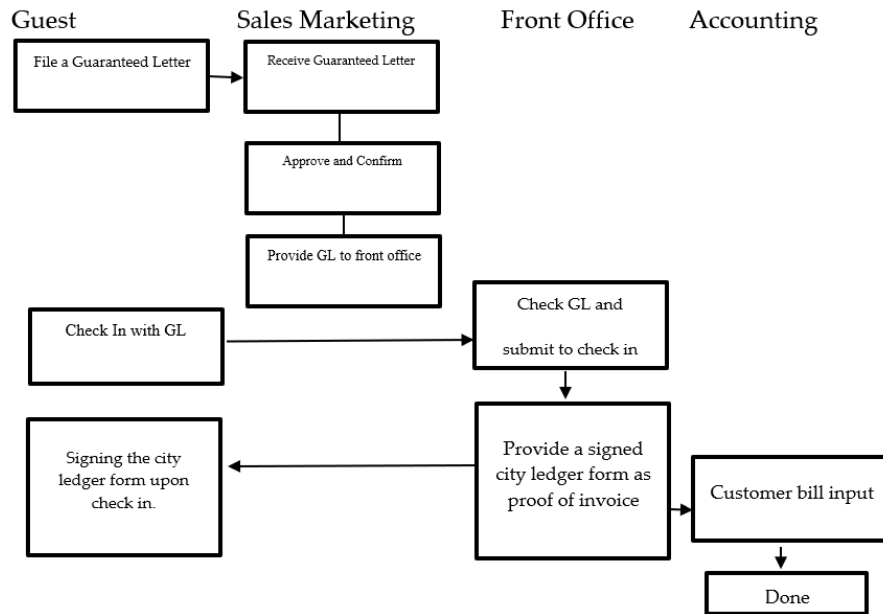
- a. Customers can make reservations either in person or through the app. At the front office, customers can choose the type of room they want. After that, the front office staff will enter the customer's identity data into the VHP system at the reception. Next, the front office staff prepares a registration form for the customer.
- b. When customers arrive at the hotel, they do a check-in registration. At the front office, the clerk will check the registration form that has been filled in by the customer, including personal data, arrival time, room type, room package, and payment settlement. If the payment is made by a company, the registration process is simply by attaching personal data, company name, and a guaranteed letter.



- c. At the end of the shift or at the closing of the front office cashier, the front office performs a cash report that has been adjusted to the amount and details received to be deposited to the General Cashier through the remittance process.
- d. When the customer checks out, if there are other bills such as laundry, dinner, or massage, the front office will print a folio or invoice to be charged during the check-out process. Once the bill is approved by the customer, a payment transaction is made, which can be made in cash, by credit/debit card, or by bank transfer. After that, the front office will input the transaction into the VHP system.

Credit Sales

Based on data taken in the field, there are several customers who when checking in or booking a room, the payment is charged to the company, also known as the ledger. This payment uses the Guaranteed Letter method which has been agreed between the hotel and the related company. The procedure for implementing room sales on credit will be described in the form of a flowchart as follows:



Based on the picture above, the credit room sales procedure explained by Mr. Hartanto as Income Audit Staff and Mr. Ades Chandra as Account Receivable at Hotel Fox Pekanbaru is as follows:

- a. When placing an order, the company or customer first submits a guaranteed letter to the Sales Marketing with the condition that the company already has a credit facility. This application is then confirmed and approved by Sales Marketing.
- b. Next, the company makes a room reservation through Sales Marketing. Sales Marketing will provide a credit facility form to fill in. Once agreed, Sales Marketing will issue a Confirmation Letter and submit the Guaranteed Letter data to the Front Office.
- c. At check-in, the customer hands over the ledger or Guaranteed Letter to the Front Office.
- d. The Front Office checks the customer's order, then processes and verifies the Guaranteed Letter to ensure that the data is correct. If there is any

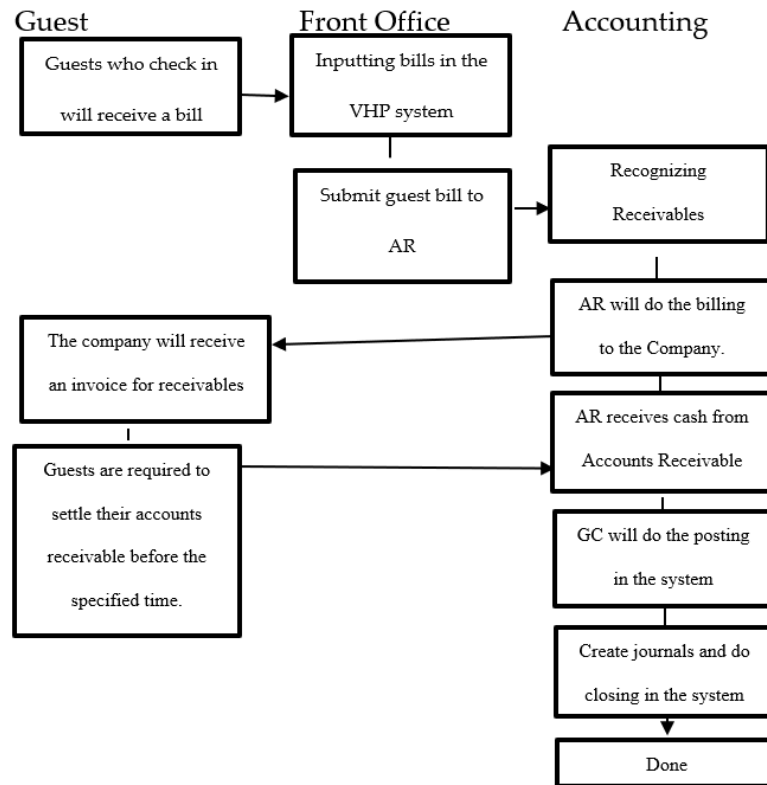


information that does not match, the Front Office will inform the Sales Marketing reservation department to ascertain whether the customer has made a reservation beforehand. If not, the Front Office will recheck with the company concerned.

- e. The Front Office inputs data into the computer according to the customer's Guaranteed Letter, then the data is double-checked by the Accounting department to create a billing invoice.
- f. When the customer performs the check-out process, the Front Office will provide the corresponding city ledger form with the complete customer data to be signed as proof.
- g. At cashier closing, the Front Office creates a credit sales report which is then submitted to the Account Receivable department to create a billing invoice.
- h. All accounts receivable expenses will be inputted into the VHP system to facilitate the accounts receivable collection process by the Accounting department.

Implementation of Cash Receipt Accounting Information System

The process of implementing cash receipts from room sales at Hotel Fox Pekanbaru uses the VHP system, which includes the Accounts Receivable System. All procedures are carried out online or a system that has been specially designed by Fox Hotel Pekanbaru. The following is the process of implementing cash receipts from room sales at Hotel Fox Pekanbaru:



- a. The Front Office enters the customer's bill (Guest Bill) into the VHP. After that, the system will generate an invoice to be billed to the customer.
- b. Next, the Front Office submits the guest bill to Night Audit and then to Income Audit and finally to Staff Account Receivable (AR). AR Staff will authorize the completeness of the guest bill, double check the guest bill in the VHP system, then the Front Office will do the city ledger posting. After that, the data will be transferred from FOS to AR system.
- c. The Accounting department recognizes receivables every day based on input in the AR system. The data source for receivables recognition is taken from the city ledger form that has been inputted in the VHP System.
- d. Accounting department makes cash receipts from receivables. After the customer checks out and the invoice is issued, billing is carried out by the Account Receivable Staff from H+1 to H+7 in accordance with the payment



due agreement at the beginning. To avoid uncollectible receivables, AR conducts periodic billing. After payment is received, input is made to the AR system. Account Receivable staff deposit the money to the General Cashier to be inputted and deposited to the bank. For payments via credit/debit card or BTF, bank statements and transfer receipts are submitted to AR staff, which are then inputted into the AR system as a sign that the receivables have been paid.

- e. During the reservation process using a guaranteed letter, the aging of the receivables from the guaranteed letter has been determined. If the receivables have not been paid within the specified time period, the Account Receivable Staff will collect by phone or send an email. If the customer still has not paid after the 30-day limit, they will be given warning letters in stages. If after receiving the last warning letter the customer still has not paid the bill, the hotel will be forced to close the credit facility to the customer in accordance with the agreed agreement.

Effectiveness of Sales Accounting Information Systems at Fox Hotel Pekanbaru Cash Sales

Accounting information systems can be defined as a collection of resources, both human and technological, which are coordinated and used optimally. These resources are processed to convert data into information needed in decision making. To realize a good and effective sales information system, the application of procedures in cash sales activities must be carefully considered, as well as paying attention to the principles of internal control, so that the sales system can run effectively.



In the accounting information system for cash room sales at Fox Hotel Pekanbaru, researchers argue that the procedures and implementation of the accounting information system are very good and effective, in accordance with the standard procedures set at this hotel.

Credit Sales

The credit sales information system is very important for the financial health of a company, because it is closely related to receivables and cash flow. The amount of collectible and uncollectible receivables depends on whether the system used has been running according to procedures. To realize a good and effective sales information system, the application of procedures in credit room sales activities must be carefully considered, as well as paying attention to the basics of internal control, so that the sales system can function effectively.

In the accounting information system for credit room sales at Fox Hotel Pekanbaru, researchers argue that the implementation and procedures are quite good and effective. However, sometimes there are procedures that are skipped due to lack of coordination between related departments and supervision of the system.

Effectiveness of Cash Receipt Accounting Information System

By utilizing the VHP system, Hotel Fox Pekanbaru can access accounting information in the form of financial reports that are useful for monitoring the financial health of Hotel Fox Pekanbaru. In addition, this system also helps reduce the error rate in the financial recording and reporting process.

The implementation of the cash receipt accounting information system at Hotel Fox Pekanbaru, according to researchers, is quite good. This can be seen from the structure of the flow of documents and forms used in cash receipts and



disbursements operations, which have been running in accordance with established standards. This system is able to minimize the occurrence of errors or inappropriate applications in the cash receipt process. However, for cash receipts on credit, it is necessary to improve coordination in the guaranteed letter reservation process between the sales marketing department and the front office, in order to avoid errors in customer data that will be used by the accounting department for billing receivables to the company. In addition, it is recommended to implement an automatic refund feature in the payment system with clear and transparent procedures. Periodically, evaluate the payment platform used to ensure its speed, security, and reliability.

CONCLUSION

The cash sales accounting information system at Hotel Fox Pekanbaru has been effectively implemented in accordance with standard operating procedures, with a VHP system that simplifies the process of recording, reporting, and internal control. The credit sales system also runs quite effectively, although there are obstacles in coordination between sections, especially in the use of guaranteed letters between sales marketing, front office, and accounting. Meanwhile, the cash receipt information system has supported the process of recording and reporting cash receipts well, but its effectiveness can still be improved through strengthening data integration and utilizing automation features, especially in the process of billing and refunds from credit transactions.

Improved coordination between departments, including sales marketing, front office, and accounting, is necessary in handling credit transactions,



especially those related to guaranteed letters, to prevent data errors. Implementation of the automatic refund feature and updating of cash refund SOPs can simplify the refund process and improve customer satisfaction. In addition, periodic evaluation of the digital payment platform used is essential to ensure transaction speed, reliability and security of the payment system. Regular internal training and socialization for employees in the finance and front office are also needed to maintain consistency in implementing the system according to procedures and reduce data input errors. Finally, an internal audit of the accounting information system should be conducted periodically to ensure that the system used remains relevant and effective in supporting evolving business needs.

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