

## ACCOUNTING TREATMENT OF REVENUE ALL-INCLUSIVE PACKAGE AT HOTEL GB

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### Abstract

The growing interest in all-inclusive packages among tourists requires a comprehensive understanding of the accounting treatment applied to the resulting revenue, especially when multiple service departments are involved in a single transaction. This study aims to analyze the recognition, measurement, presentation, and disclosure of revenue from all-inclusive packages at the GB hotel in accordance with PSAK No. 72. Employing a qualitative descriptive method, the research utilized primary and secondary data collected through interviews, observations, and documentation, followed by data reduction, presentation, and conclusion drawing based on the PSAK framework. The findings reveal that revenue recognition is carried out using the accrual basis after the fulfillment of performance obligations, while measurement is based on the actual price of services allocated proportionally to each department involved. Presentation is performed by separating revenue into room, food & beverage, and spa categories in the income statement, and disclosure is provided in detail per department in the notes to the financial statements. These results indicate that GB hotel has effectively implemented accounting practices aligned with PSAK No. 72, ensuring transparency, compliance, and accuracy in revenue reporting for all-inclusive packages.

**Keywords:** Accounting Treatment, All-Inclusive Package, PSAK No. 72, Revenue.

### INTRODUCTION

The island of Bali has long been recognized as a top tourist destination in Indonesia and the world. Its diverse natural beauty, from white sandy beaches and verdant mountains to iconic terraced rice fields, is a major draw for tourists. Furthermore, the richness of local culture, such as traditional ceremonies, traditional dances, and distinctive handicrafts, further strengthens Bali's image as a unique and memorable destination. (Novelia et al., 2022) In supporting the tourism sector, hotels play a crucial role, not only as accommodation providers but also as additional services that enhance tourist comfort and satisfaction. With amenities such as comfortable rooms, restaurants, swimming pools, spas, and professional service, hotels are one of the industries supporting the sustainability of tourism in Bali. (Susanti & Wiryanata, 2024).

Hotel revenue generally comes from room sales, apart from room sales, hotels also earn revenue from food and beverage sales in restaurants, meeting room rentals, spa services, gyms, etc. other entertainment facilities (Rachmawati & Sunani, 2023). Diversification of these sources of income becomes an important strategy for increasing competitiveness while maintaining business sustainability. In managing this diverse income, accounting treatment is crucial. Accounting treatment encompasses the process of recording, recognizing, measuring, evaluating, presenting, and disclosing each financial transaction in accordance with applicable standards. (Siallagan, 2020). The application of appropriate accounting treatment will ensure that hotel financial reports are accurate, transparent, and reliable as a basis for decision-making.

One strategy that many hotels are now using to increase revenue is to offer all-inclusive packages. This concept allows guests to enjoy all the amenities provided, available starting from accommodation, food, drinks, to entertainment services in one price paid in advance (Kibengo & Minyonga, 2018). Hotel GB, as one of the hotels located in the Nusa Dua area, has developed two types of all-inclusive packages: Luxury Escape (LE) for group guests or guests through a travel agent, and Free and Independent Traveler (FIT) for individual guests. includes room, breakfast, lunch, dinner, non-alcoholic beverages, selected alcoholic beverages (wine and beer), and one spa service for selected guests.

Sales data shows a significant increase since the introduction of all-inclusive packages at GB hotels in 2022. In the first year, sales reached only 1,125 pax, then jumped drastically to 9,141 pax in 2023, and continued to increase to 52,185 pax in 2024. This growth trend reflects the high interest of tourists in practical and economical integrated

package services. However, the diversity of service components within this one package presents its own challenges in accounting for revenue. Revenue from rooms, the food & beverage department, and spa services must be recorded and allocated appropriately according to their respective contributions, without violating the principles stipulated in PSAK No. 72.

Based on these conditions, this study was conducted to examine the accounting treatment of revenue in the all-inclusive package at the GB Hotel. The research focused on the process of recognizing, measuring, presenting, and disclosing revenue in accordance with applicable accounting standards. The results of this study are expected to provide theoretical contributions to the development of accounting science in the hotel sector, as well as practical benefits for hotels in ensuring the accuracy of revenue recording. In addition, this study also serves as a learning tool for students to apply accounting theory in the real world of industry, as well as serve as a reference for the Bali Tourism Polytechnic in developing research related to hotel revenue management.

## LITERATURE REVIEW

The literature review in this study focuses on a critical review of previous research relevant to the topic of revenue accounting treatment under PSAK No. 72, particularly in the hospitality and related services industry. Several studies have shown that the application of PSAK No. 72 plays a significant role in ensuring the proper recognition, measurement, presentation, and disclosure of revenue. For example, research Arimbawa et al., (2024) examines the accounting treatment of consignment beverage revenue at The Laguna Luxury Collection Resort & Spa, while Tamatompol & Wiryanata (2024) examined the accounting treatment for beverage promotions at the WS Hotel. Both used qualitative descriptive methods and demonstrated that the application of appropriate accounting standards can maintain the reliability of financial reports. However, the differences lie in the research object and the type of revenue analyzed, with this study focusing more on revenue from all-inclusive packages involving a combination of various departments within the hotel.

A number of other studies provides a broader perspective on the application of PSAK No. 72 in the non-hospitality sector. Siddik et al., (2021) reviewed the Swiss Bell hotel Maleosan Manado and found that the application of the realization principle with the accrual basis method was in accordance with the five stages of revenue recognition in PSAK No. 72. Meanwhile, Thank God, (2021) examined PT Baruga Asrinusa Development in the property sector, which applies PSAK No. 72 with different revenue recognition for short-term and long-term contracts. Ayu & Mariadi, (2024) as well as Pratiwi & Anita, (2023) highlights the application of PSAK No. 72 in the construction and retail sectors, which shows variations recognition methods, such as using the cash basis or recording consignments separately. These differences in context demonstrate the flexibility of PSAK No. 72, but also emphasize the importance of adapting the application of the standard to suit the characteristics of the business.

Theoretically, this study refers to basic accounting concepts, including the definition of hotels, revenue, and accounting treatment itself. Hotels are seen as a form of accommodation that provides lodging services, food, beverages, and additional facilities professionally for commercial purposes. Revenue is defined as the inflow of economic benefits received by a company, either in the form of cash or other assets, as a result of the sale of goods or services. Meanwhile, accounting treatment includes the process of measuring, recognizing, presenting, and disclosing financial information in accordance with applicable guidelines. In the context of this study, PSAK No. 72 serves as the main reference in analyzing the accounting treatment of revenue, which includes the identification of contracts, performance obligations, determination and allocation of transaction prices, and recognition of revenue when or during the fulfillment of these obligations.

The all-inclusive package concept, which is the focus of this research, is a sales strategy that combines various service components, such as rooms, food, beverages, and entertainment facilities, in one price paid upfront. This model offers convenience for guests while also challenging the hotel in terms of revenue accounting, as it involves contributions from various departments such as room, food & beverage, and spa. Previous literature shows that although PSAK No. 72 provides general guidance, there is still a research gap regarding how revenue from multi-component services such as all-inclusive packages in hotels is allocated proportionally according to the contribution of each department. Therefore, this research seeks to fill this gap by analyzing in-depth the accounting treatment of all-inclusive package revenue in GB hotels, which is expected to provide theoretical and practical contributions to hotel sector accounting.

## METHOD

This research was conducted at the GB Hotel located in the Nusa Dua area. The object of the research was the accounting treatment of all-inclusive package revenue offered by the hotel. The research was conducted from January to June, so the researcher had sufficient time to conduct direct observations, interviews, and collect relevant documents. The main focus of this research is to analyze the recognition, measurement, presentation, and disclosure of all-inclusive package revenue in accordance with PSAK No. 72. The approach used was descriptive qualitative, in which the researcher attempted to describe in detail the phenomena occurring in the field without manipulating the research variables.

The data used in this study consisted of qualitative and quantitative data. Qualitative data were obtained through in-depth interviews with the income auditor, director of finance, and the food & beverage department regarding the accounting process and service components in the all-inclusive package. Meanwhile, quantitative data were obtained from all-inclusive package sales records from 2022 to 2024. Data sources were divided into primary and secondary data. Primary data were collected directly from respondents through observation, interviews, and documentation at the research location, while secondary data came from written references such as journals, books, scientific articles, and documented hotel sales data.

Data collection techniques were carried out through three main methods: observation, interviews, and documentation. Observation was used to directly observe the process of recording and reporting all-inclusive package revenue in the relevant departments. In-depth interviews were conducted in a structured and semi-structured manner to obtain detailed information regarding revenue recognition, measurement, presentation, and disclosure. Documentation included the collection of written and visual evidence that supported the research findings. The collected data were analyzed using qualitative descriptive analysis techniques, following the stages of Miles and Huberman, which include data collection, data reduction, data presentation, and conclusion drawing and verification. The analysis was conducted with reference to Financial Accounting Standards PSAK No. 72 to ensure compliance with applicable accounting regulations.

## RESULTS AND DISCUSSION

The results and discussion of this study were obtained from the collection and analysis of data related to the accounting treatment of revenue for all-inclusive packages at the GB hotel. The results of this study are presented to provide a comprehensive overview of how the process of recognizing, measuring, presenting, and disclosing revenue is carried out in accordance with the provisions of PSAK No. 72. The discussion is carried out in depth by outlining the main findings based on the primary and secondary data obtained, and linking them to previous theories and research. Through this analysis, it is hoped that the extent to which the accounting practices implemented by the GB hotel have met applicable accounting standards can be seen, while also identifying aspects that can be used as material for evaluation and improvement in the future.

### All-Inclusive Package Revenue Recognition and Measurement

Based on the results of research conducted at the GB hotel, the revenue recognition process for all-inclusive packages has been implemented in accordance with the principles of PSAK No. 72. This hotel applies the accrual basis method, where revenue is recognized when the performance obligation is fulfilled, namely when the services or facilities included in the package have been used by the guest. This means that even though the guest has made an initial payment, the amount is not immediately recorded as revenue but is first categorized as a deposit or entered into the package account. This approach ensures that the reported revenue truly reflects the performance of the services that have been provided, in line with the matching principle concept in accounting. Operationally, when a guest books an all-inclusive package, the hotel identifies the contract based on the order and the agreed price agreement. This stage is the implementation of the first step of PSAK No. 72, namely identifying the contract with the customer.

Next, the hotel identifies all performance obligations attached to the package, such as room use, food and beverage services at F&B outlets, and spa facilities. After that, the agreed transaction price is allocated to each performance obligation according to the fair value of the service. If there are service components in the package that are not utilized by the guest, for example spa facilities or certain dishes that are not consumed, the value of the service is still recognized as revenue. Recording is done in the Other Income account with account code 6000 - Package Breakage. This is because from an accounting perspective, the right to the service has been provided and is available to the guest, so even if it is not used, the performance obligation is considered fulfilled. This process also illustrates

the application of the third stage of PSAK No. 72, namely the recognition of revenue when the performance obligation is fulfilled.

**Table 1.**All-Inclusive Package Revenue Recognition in Hotel GB with PSAK No. 72 of 2020

Revenue Recognition Based on PSAK NO. 72	Hotel GB	Information
Based on PSAK No. 72, in determining revenue recognition, transactions must first be analyzed based on three stages, namely: 1. Identifying contracts with customers 2. Identifying implementation 3. Recognize revenue when the entity has completed the performance obligation.	1. The customer contract identification process is carried out in two main forms: a formal contract for agents and Terms and Conditions (T&C) for individual guests. This demonstrates that Hotel GB has adequately complied with the requirements of PSAK No. 72. 2. All rights and obligations related to the all-inclusive package have been explained to guests through detailed explanations from the Front Office (FO) officers at check-in. 3. Revenue is recognized after the product in the form of goods and/or services has been enjoyed by the hotel guest. If the all-inclusive package is not enjoyed by the guest, the revenue is still recognized but will be allocated to the other income account – 6000 (package breakage).	Based on a comparison with PSAK No. 72, revenue recognition at Hotel GB complies with applicable regulations. The process of identifying contracts, performance obligations, and recognizing revenue is systematic and consistent, including the treatment of unused services, which are recorded as other income.

To facilitate the visualization of this process, the research results contain Table 1. which explains the recognition of all-inclusive package revenue at the GB hotel according to PSAK No. 72. In addition, details of accounting records in the form of accounting journals are shown in Table 2. to Table 3., which include recording when the service has not been used by the guest, when recognizing revenue when the service has been provided, as well as recording for unused services.

**Table 2.**Journal Recording Deposit for All-Inclusive Package Before Service is Provided

Date	Description	Account No.	Debit	Credit
20xx	Bank		xxx	
	- Deposit (Package)			xxx

This table helps clarify how each transaction is processed from the beginning to the end of the service period. In terms of revenue measurement, Hotel GB sets the price for its all-inclusive package based on the actual prices of the menu and services available at the hotel, without differentiating between regular guests and package users. Pricing is determined by management through coordination between the General Manager, Finance Department, Sales, and Revenue Management. This process considers various strategic factors, including market prices, competitor policies, and the added value offered in the package. Thus, the resulting price reflects not only the cost of producing the service but also the hotel's strategic positioning in the hospitality market.

**Table 3.**All-Inclusive Package Revenue Recognition Journal at the time Services Received by Guests

Date	Description	Account No.	Debit	Credit
20xx	Deposit (Package)		xxx	
	- Room revenue			xxx
	- F&B revenue			xxx
	- Spa revenue			xxx

Table 3 illustrates the revenue recognition journal for an all-inclusive package upon the guest's receipt of the service. At this stage, the Deposit (Package) account, previously recorded as a liability, is debited and then allocated to the revenue accounts based on the contributions of the relevant departments, namely Room Revenue, F&B Revenue, and Spa Revenue. This recording reflects the application of the accrual basis in accordance with PSAK No. 72, where revenue is only recognized after the performance obligation is fulfilled. Thus, this transaction

demonstrates that the hotel has recognized revenue proportionally based on the services actually received by the guest, while maintaining transparency and accuracy in the financial statements.

**Table 4.**All-Inclusive Package Revenue Recognition Journal at the time  
Services Not Used by Guests

Date	Description	Account No.	Debit	Credit
20xx	Deposit (Package)		xxx	
	- Other income (Package Breakage)			xxx

Once the package price is determined, the next step is to allocate revenue to each department involved. Interviews and documentation show that for Luxury Escape (LE) packages, typically booked through travel agents or groups, the \$100 price is allocated to \$65 for room revenue, \$30 for F&B revenue, and \$5 for spa revenue. Meanwhile, for Free and Independent Traveler (FAT) packages, intended for individual guests, the \$100 price is allocated to \$65 for room revenue and \$35 for F&B revenue, with no spa component. This allocation serves two main purposes. First, it ensures transparency in record-keeping, so each department can understand its revenue contribution to the hotel's total revenue. Second, it supports internal performance analysis, allowing management to evaluate the effectiveness of each department in providing services that are part of the all-inclusive package. With clear allocations, financial reports can reflect conditions more accurately and facilitate strategic decision-making regarding future package development.

**Table 5.**All-Inclusive Package Revenue Measurement in Hotel GB  
with PSAK No. 72 of 2020

Revenue Measurement Based on PSAK NO. 72	Hotel GB	Information
Based on PSAK No. 72, in determining revenue measurement, it is divided into two stages, namely: 1. Determining the transaction price 2. Allocating transaction price to performance obligations	1. All-inclusive package prices are based on the hotel's actual menu prices. Package prices are determined jointly by GM, Finance, Sales, and Revenue, taking into account the hotel's menu, market prices, and competitors. 2. Revenue generated has been allocated according to the established transaction prices. Room transaction prices will be allocated as revenue to the rooms department, while food and beverage transaction prices will be allocated as revenue to the food and beverage department, and spa transaction prices will be allocated as revenue to the spa department.	Revenue measurement at the GB Hotel complies with PSAK No. 72, where transaction prices are determined based on the actual value of services and market considerations. Revenue is allocated proportionally to each department.

In accounting reporting, this revenue measurement is displayed in detail in Table 4, which contains the calculation of the revenue proportion for each department based on the package type. This table shows that although both package types have the same price, differences in service composition affect the revenue allocation, particularly for the F&B and spa components. This allocation approach is in accordance with the fourth stage of PSAK No. 72, namely the allocation of the transaction price to the performance obligation. The results of this study indicate that the GB hotel has implemented the recognition and measurement of all-inclusive package revenue consistently with PSAK No. 72. From the contract identification stage, determining the performance obligation, allocating the transaction price, and recognizing the revenue, the entire process is carried out in accordance with applicable accounting principles. In addition, the proportional revenue allocation method based on the service contribution of each department provides added value in terms of financial reporting transparency and managerial information accuracy. With this system, the hotel is not only able to ensure compliance with accounting standards but also supports data-driven decision-making for future service package management.



### Presentation and Disclosure of All-Inclusive Package Revenue

Based on research at the GB Hotel, the practice of presenting all-inclusive package revenue has been designed to separate the revenue contributions from each related department, so that the financial statements can provide an accurate and informative picture. In the income statement, revenue from all-inclusive packages is not combined in one general account, but rather classified according to the type of service provided, namely room revenue, F&B revenue, and spa revenue. This separation is carried out for both Luxury Escape (LE) and Free and Independent Traveler (FAT) type packages, with the proportion of revenue determined based on the package structure. This presentation approach is in line with the principles stated in PSAK No. 72, particularly the section that emphasizes that revenue should be presented based on the fulfillment of performance obligations and the period in which the transaction occurred. By separating revenue according to departmental contribution, management can easily assess the performance of each department and conduct more targeted strategic evaluations. For example, management can identify which departments make the largest contribution to package revenue and assess the effectiveness of promotions or additional service programs implemented.

In addition to supporting reporting accuracy, this separate presentation also provides added value in terms of internal control. With a clear division of revenue, the potential for recording errors or data manipulation can be minimized, because each department is fully responsible for the accuracy of its respective revenue recording. This practice also assists in the audit process, where auditors can verify revenue data based on transaction records specific to each department. To clarify this presentation structure, the research results present Table 5, which contains details of the presentation of all-inclusive package revenue at the GB hotel in accordance with PSAK No. 72.

**Table 6.** Presentation of All-Inclusive Package Revenue in Hotel GB  
with PSAK No. 72 of 2020

Presentation of Revenue Based on PSAK NO. 72	Hotel GB	Information
In the presentation stage, when one of the parties to the contract has performed its obligations, the entity will record the contract in the financial statement position as a contract asset or contract liability, depending on the relationship between the entity's performance and payment from the customer.	Presentation of revenue from sales of all-inclusive packages in the profit and loss statement for the period is done by separating it based on the relevant departments, namely as room revenue, food and beverage revenue (F&B revenue), and spa revenue.	The presentation of revenue from all-inclusive package sales at the GB Hotel is in line with the principles of PSAK No. 72, which presents revenue based on the fulfillment of performance obligations and is recorded in the income statement in the period in which it occurs. Revenue from all-inclusive packages is clearly separated into each department's revenue line.

In terms of revenue disclosure, Hotel GB practices in accordance with PSAK No. 72 regarding the disclosure of the nature, amount, timing, and uncertainty of cash flows from contracts with customers. This information is presented in detail in the Notes to the Financial Statements (CALK). The CALK explicitly explains that all-inclusive package revenue consists of three main components: room revenue, food and beverage revenue, and spa revenue. Furthermore, the CALK also outlines the revenue recognition policy used, including the accrual basis method, revenue allocation to each department, and the accounting treatment for services not used by guests. This disclosure allows users of financial statements, such as investors, creditors, and regulators, to clearly understand the hotel's revenue sources, cash receipt patterns, and the level of uncertainty associated with this package.

The disclosures made by the GB hotel include several important elements in accordance with the recommendations of PSAK No. 72, including a description of the contract and performance obligations that explain the types of services in the package and how the hotel fulfills these obligations, details of the amount of revenue presented by service category such as rooms, F&B, and spa and accounting period, a revenue recognition policy that applies the accrual basis method and recognition criteria when obligations are fulfilled, as well as cash flow uncertainty that considers the potential variation in revenue value due to non-use of all-inclusive package services.

**Table 7.** All-Inclusive Package Revenue Disclosure in Hotel GB

with PSAK No. 72 of 2020

Disclosure of Revenue Based on PSAK NO. 72	Hotel GB	Information
The objective of the disclosure requirements is for entities to disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.	Disclosure of revenue from all-inclusive packages is presented in detail in the notes to the financial statements of each department, according to service classifications such as room, f&b, and spa.	GB hotel revenue disclosure reveals all-inclusive package revenue in detail in the financial report notes for each department, such as room, F&B, and spa revenue.

For ease of understanding, the research results include Table 6, which illustrates the format for disclosing all-inclusive package revenue at Hotel GB in accordance with PSAK No. 72. This table displays a concise example of CALK, which includes a description of accounting policies and a breakdown of revenue values by category. Overall, the combination of separate presentation in the income statement and detailed disclosure in CALK demonstrates that Hotel GB has managed all-inclusive package revenue with a high level of transparency and accuracy. This strategy not only ensures compliance with PSAK No. 72 but also strengthens the credibility of the financial statements in the eyes of stakeholders. Furthermore, with clear and structured information, management has a strong foundation for evaluating performance, developing marketing strategies, and designing future service innovations.

## CONCLUSION

Based on the results of research on the accounting treatment of revenue for all-inclusive packages at the GB hotel, it can be concluded that the practices implemented are in line with the principles stipulated in PSAK No. 72, starting from recognition, measurement, presentation, to disclosure of revenue. The revenue recognition process is carried out using the accrual method, where revenue is recorded when the performance obligation has been fulfilled, both for services used and not used by guests. Revenue measurement is carried out objectively based on the actual prices of hotel menus and services, without any price discrimination between regular guests and package guests, and is allocated proportionally to each related department such as rooms, food & beverage, and spa. The presentation of revenue in the income statement is separated according to departmental contributions, thus facilitating performance analysis and reporting transparency. Meanwhile, revenue disclosure is carried out through Notes to the Financial Statements (CALK) which contain information on the nature, amount, timing, and uncertainty of cash flows from contracts with customers.

The results of this study show that Hotel GB has not only met the technical requirements in PSAK No. 72, but has also implemented accounting practices that support accurate financial reporting and managerial decision-making. Going forward, the implementation of a more formal documentation system such as digital signatures or written confirmation of acceptance of terms and conditions from individual guests will strengthen the legal and accounting aspects of all-inclusive package transactions. Furthermore, maintaining standardized measurement, presentation, and disclosure methods will be key to maintaining the quality of financial reports and stakeholder trust. These findings are expected to serve as a reference for other hotels in managing revenue based on integrated service packages, while also contributing to the hotel accounting literature in Indonesia.

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