

The Role of Income Audit Staff in Making Daily Income Reports Based on Occupancy Rates at Radisson Blu Bali Uluwatu Hotel

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Article History	Abstract
Accepted: 26 April 2025 Revised: 09 June 2025 Published: 15 June 2025	<p><i>This study aims to examine the operational role of Income Audit staff in preparing Daily Revenue Reports (DRR) based on occupancy rates at Radisson Blu Bali Uluwatu Hotel. Adopting a qualitative case study approach, data were collected through in-depth interviews, participatory observations, and document analysis. The findings reveal that Income Audit staff consistently perform key tasks, including verifying night audit records, calculating occupancy benchmarks, and preparing comprehensive audit packs. The Opera Property Management System (PMS) is used to streamline data entry and facilitate revenue classification. Interviews emphasize the strategic value of income auditing in supporting financial accuracy and managerial decision-making. However, challenges such as human error and system failures affect the reliability and timeliness of DRR preparation. Staff mitigate these risks through multi-layered review mechanisms and adaptive responses during operational disruptions, particularly during the COVID-19 pandemic. The study concludes that Income Audit staff play a critical role in maintaining financial integrity and operational accountability in hotel finance. It recommends continuous training and the enhancement of digital infrastructure to improve audit quality and support effective revenue management. These findings contribute to the literature on internal control and performance measurement in the hospitality industry.</i></p> <p>Keywords: <i>Income Audit, Daily Revenue Report, Occupancy Rate, Hospitality Finance, Internal Control</i></p>



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INTRODUCTION

The hospitality industry plays a vital role in Indonesia's economic and tourism development. A hotel is defined as a business entity that provides accommodation, food, beverage services, and other facilities for guests (Towoliu et al., 2017). As a service-based industry, hotels must ensure the availability of quality infrastructure, professional human resources, and effective management systems. In this context, financial management becomes a crucial component, particularly through accurate revenue tracking and internal financial control. The Finance Department, typically led by a Financial Controller, is responsible for monitoring income and expenses to prevent losses or financial discrepancies. One of the key units within this department is the Income Audit team, which is responsible for checking and

reconciling daily transactions from hotel outlets, compiling Daily Revenue Reports (DRR), and calculating occupancy rates (Fridayanti et al., 2023).

Despite the critical nature of this role, there exists a clear research gap in examining the practical challenges faced by income audit staff in the field particularly in terms of system errors, human errors, and their direct implications on the timeliness and accuracy of revenue reports. Most prior studies on hotel revenue management have concentrated on pricing strategies and forecasting models (Ivanov & Zhechev, 2012; Cross et al., 2009), yet empirical studies on operational-level auditing functions and their contribution to daily decision-making processes remain limited. Furthermore, the integration of occupancy rate data in routine revenue reporting is underexplored in Southeast Asian hotel contexts, especially in mid- to high-tier hotels.

This lack of research is problematic because inefficient internal controls and inaccurate revenue reports can lead to suboptimal managerial decisions (Chan & Hawkins, 2010; Enz, 2010). According to Hayes and Miller (2011), the accuracy of financial data is central to the ability of hotel management to conduct effective daily briefings and performance reviews. Moreover, delays in DRR completion due to system breakdowns or human error hinder real-time revenue tracking and diminish operational responsiveness.

Therefore, this study is urgent and significant. It aims to explore how income audit staff at Radisson Blu Bali Uluwatu Hotel carry out their responsibilities in preparing daily revenue reports based on occupancy rates, including the challenges they face and strategies they employ to maintain data integrity. By addressing this operational gap, the study not only enriches academic discourse in hospitality financial management but also offers practical insights for improving internal audit mechanisms and optimizing revenue accuracy in hotel operations.

The main objective of this study is to analyze the operational role of income audit staff in preparing Daily Revenue Reports (DRR) by integrating hotel occupancy rate data, using a case study at Radisson Blu Bali Uluwatu Hotel. The study specifically aims to identify the responsibilities and workflow of income audit personnel within the daily financial reporting structure of a hotel finance department. Furthermore, it examines the practical challenges they encounter, including system-related issues and human error, which can significantly affect the accuracy and timeliness of the DRR. The research also explores the significance of occupancy rate calculations as a benchmark for assessing and validating hotel revenue performance. In addition, the study assesses the influence of the Income Audit function on managerial decision-making processes, particularly during daily briefings and operational evaluations. Through these objectives, the research seeks to contribute a deeper understanding of the strategic role of internal financial auditing in hotel operations and to provide practical insights for improving internal control systems, strengthening the reliability of revenue data, and supporting more effective revenue management within the hospitality industry.

LITERATURE REVIEW

In the context of a hospitality industry that is increasingly competitive and disrupted by market dynamics and technological advances, accurate and data-driven financial management is a fundamental prerequisite for business sustainability and profitability. Three components that have a strategic role in the hotel financial management system are income audit, revenue

management, and occupancy rate. They are not only interdependent but also serve as performance indicators as well as decision-making instruments based on financial and operational analyses.

1. Income Audit: A Pillar of Revenue Accountability and Validation

Income audit is one of the main functions in the hotel's internal control system that aims to ensure the accuracy and validity of all revenue transactions. Revenue auditors are responsible for evaluating daily reports from each outlet-such as front office, restaurant, spa, and others-by reconciling against data in the property management system (PMS) and physical transaction evidence. Theoretically, an income audit can be understood as a form of application of the assurance principle in the context of internal audit. According to Whittington and Pany (2019), this process is a systematic effort to evaluate evidence of revenue transactions to ensure compliance with applicable reporting standards and policies. Income audit not only serves to detect errors or fraud, but also increases managerial accountability and the integrity of financial statements. The study by Widjaja and Setiawan (2021) shows that the effective implementation of income audit significantly contributes to financial risk control and compliance with standard operating procedures (SOPs). Thus, the income audit acts as a guardian of the hotel's financial integrity, as well as a foundation for accuracy in the revenue management process.

2. Revenue Management: A Data-driven Revenue Optimisation Strategy

Revenue management in the hospitality industry is defined as the process of dynamically managing the price and availability of products (mainly rooms), based on analysis of market demand, consumer behaviour, and customer segmentation. The ultimate goal is to maximise revenue per unit of inventory within a given time frame

According to Cross et al. (2020), the basic principles of revenue management include five main components, namely selling the right product, to the right customer, at the right time, at the right price, and through the right distribution channel (five rights of revenue management). This approach demands the availability of historical data, demand projections, and predictive analytics tools. Revenue management also includes the integration of reports such as the Daily Revenue Report (DRR), which provides a comprehensive overview of daily revenue performance from all sources: rooms, food and beverage, and support services. This report becomes an important tool in the tactical and strategic decision-making process. Hayes (2021) emphasises that revenue management based on real-time data and granular analytics allows management to respond to fluctuations in demand in an agile and effective manner.

The implementation of a Revenue Management System (RMS) and its integration with PMS has also been proven to improve revenue indicators such as Revenue per Available Room (RevPAR) and Gross Operating Profit per Available Room (GOPPAR), which are important benchmarks in evaluating hotel financial performance (Ivanov & Zhechev, 2022).

3. Occupancy Rate: An Indicator of Operational Efficiency and Market Demand

Occupancy rate is a quantitative metric that measures the proportion of rooms sold to total rooms available in a given period. Occupancy rate is a key indicator in assessing the efficiency of hotel capacity utilisation and the competitiveness of product offerings in the market. Within the revenue management framework, occupancy rate has a close correlation

with other indicators such as ADR (Average Daily Rate) and RevPAR. A high occupancy rate does not always indicate optimal revenue performance, as the pricing aspect (rate integrity) also affects the profit margin. Therefore, occupancy rate analysis should be combined with other revenue metrics to gain a comprehensive understanding.

Suwana and Pramana (2023) explain that periodic monitoring of occupancy rates allows management to design more adaptive sales strategies, including seasonal promotions, demand-based price adjustments, and market segmentation optimisation. In addition, occupancy rates are also used in operational planning, such as staff allocation, inventory management, and facility management. In a recent empirical study, occupancy rate combined with artificial intelligence-based RMS was shown to improve room distribution efficiency and accelerate dynamic decision-making under volatile market conditions (Zervas et al., 2021).

4. Strategic Integration of Income Audit, Revenue Management, and Occupancy Rate

The three elements discussed-income audit, revenue management, and occupancy rate-are inseparable in an effective hotel management system. Income audit ensures that the reported revenue is valid and accountable; revenue management maximises revenue through pricing and demand strategies; while occupancy rate is a performance indicator that serves as an analytical basis for optimising managerial decisions.

The integration of the three enables the creation of a financial and operational ecosystem that is sustainable, transparent and adaptive. The use of information technology-such as Business Intelligence Dashboards, Revenue Analytics Tools, and hotel ERP systems-can strengthen this process by providing relevant and accurate insights in real-time (Guillet & Mohammed, 2021).

In a hospitality environment oriented towards efficiency, profitability, and transparency, revenue audit, revenue management, and occupancy rate are three key pillars that complement each other. Strengthening institutional capacity in these three aspects through training, modern information systems, and good governance practices will enhance hotel competitiveness amidst complex and fast-changing industry challenges.

RESEARCH METHOD

This research uses a qualitative approach with a case study type, which aims to gain an in-depth understanding of the phenomenon of revenue management system implementation in a hospitality environment. Case studies were chosen because they allow researchers to explore events, processes, and interactions in real and specific contexts, so as to provide a holistic and comprehensive picture. This research is descriptive qualitative with an inductive approach, where researchers build understanding based on empirical findings in the field without departing from predetermined hypotheses (Creswell & Poth, 2018; Yin, 2018).

Data collection was conducted through participatory observation, semi-structured in-depth interviews, and documentation. Observations were made to observe hotel operational activities related to the income audit process and revenue management. Semi-structured interviews allowed for flexible and in-depth information gathering from interviewees who had direct involvement in the process. Documentation in the form of daily financial reports, standard operating procedures (SOPs), and internal documents related to revenue auditing

were used as supporting data that strengthened field findings (Miles, Huberman, & Saldaña, 2018).

The research informants consisted of eight informants selected by purposive sampling, which is a deliberate sampling technique based on certain criteria relevant to the research focus. The informants included one General Manager, one Revenue Manager, one Financial Controller, two Income Auditors, two Front Office Supervisors, and one Internal Auditor. The main criteria for selecting informants were a minimum of three years of work experience in the field, active involvement in the revenue audit process, and willingness to provide open and in-depth data (Sugiyono, 2020).

Data analysis was conducted using thematic analysis method consisting of several stages, namely familiarisation with the data through repeated reading of interview transcripts, initial coding of meaningful data segments, grouping codes into conceptual themes, reviewing themes to ensure consistency and relevance, and naming and defining themes. The final results were analysed narratively by linking the themes found to the theoretical framework relevant to the research focus. To maintain data validity, triangulation techniques were used by comparing the results of interviews, observations, and documentation so that the findings obtained are more accurate and can be scientifically accounted for (Miles et al., 2018; Creswell & Poth, 2018).

RESULT AND DISCUSSION

Observation Results

From the observations that the author has made for 6 months at the Finance Department of Radisson Blu Bali Uluwatu Hotel, especially specifically Income Audit, the author gets the following observation results.

No.	Aspects Observed	Remarks		
		Always done	Rarely practiced	Not performed
1.	Review and verify Night Audit Logbook, Daily Revenue Report, and Food & Beverage Report.	√		
2.	Distribute the Daily Report after getting approval from the Financial Controller.	√		
3.	Conduct a review of the Bookkeeping Report to ensure that the USD to Rupiah rate used is correct.	√		
4.	Review City Ledger and CC Report of the day, to be forwarded to Accounts Receivable.	√		
5.	Check the Daily Cash Summary and update the General Cashier Report.	√		
6.	Create Daily Audit Pack that includes all revenue for inventory purposes.	√		

Source: Radisson Blu Bali Uluwatu, 2024.

The purpose of this observation is to directly observe what and how the actual situation and conditions occur when an income audit staff member carries out the process of making

daily revenue reports at Radisson Blu Bali Uluwatu Hotel. observations are made to explore how this staff analyzes and presents daily revenue reports based on occupancy levels.

Based on observations made, the role of the income audit staff at Radisson Blu Bali Uluwatu Hotel is very important in ensuring the accuracy of the Daily Revenue Report. By understanding how to review incoming reports before making the Daily Revenue Report, calculating occupancy rates to benchmark daily revenue, and making future revenue projections and planning to increase hotel revenue.

Interview Results

The following describes the results of interviews with the Income Audit Staff at Radisson Blu Bali Uluwatu.

1. The Role of Income Audit Staff

- a. An Auditor or Income Audit is very important in the financial field, especially in the hospitality industry. In this case, the role of the Income Audit staff in making the Daily Revenue Report greatly affects the operations at the Radisson Blu Bali Hotel Uluwatu. Through in-depth interviews with Income Audit staff, the author asked: How do you define the role of Income Audit Staff in the Finance Department?

The Income Audit is responsible for checking and validating all hotel revenues received. Income audit also plays an important and main role in recording transactions correctly and providing accurate and correct financial reports as a form of income audit staff accountability so that hotel finances are well managed. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024).

- b. The author asks again with the question: What are the main responsibilities of an Income Audit (IA) staff?

My main responsibility is to make reports with correct accuracy and I can be responsible for the report to the head of the Company's strategy department. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024)

2. Daily Revenue Report Preparation Process

One of the responsibilities of Income Audit Staff is to make reports, the author is more detailed, namely the Daily Revenue Report. The author asks more about: How is the process of making the Daily Revenue Report at Radisson Blu Bali Uluwatu Hotel?

In this hotel, we use the operating system to simplify recording so that the incoming data will be very easy to manage. The things that must be considered in the process of making DRR are determining the OCC Rate after determining the OCC Rate, reviewing, I can be said to re-analyzing the data from the operating system which is sent all by night audit and I make reports one by one. For example, for F&B, I separate food revenue and beverage revenue, discount revenue, and voucher revenue. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024).

3. Main mistakes in preparing the Daily Revenue Report.

- a. From the previous answer, of course, everything that is done is not easy. Next, the researcher asked about the mistakes that often occur in making daily revenue reports. *What happens very often and I have made these mistakes is human error. The term human error means input errors that occur when you are not focused enough or typing numbers incorrectly. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024).*

- b. With such staff negligence, what will be done in case of human error? The author asks: What will be done if there is an error in making daily revenue?

That's why reviewing reports that have been made is very, very important, namely to prevent human error. What I do if human error is to see the final amount of the report whether it is balanced, if it is not balanced, I will look for errors in the report. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024).

4. Challenges and solutions

- a. After knowing the interviewees' answers about the mistakes that often occur, the author then asked the question: What is the biggest challenge when creating a Daily Revenue Report?

For the biggest challenge, I think it can vary but it depends on the context and the system used. For example, the biggest challenge is if there is a system error, as I said earlier in RDBU we use the opera system so if the opera system cannot be used I cannot retrieve data to make daily reports. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024)

- b. Then the researcher entered the last question, to close this interview session, the researcher asked the question: Is there a concrete case example that you can tell me about?

At that time, it happened again during the covid period, the direction from our GM was that the staff continued to enter but not all employees. At that time, the hotel's expenses were quite a lot but minimal revenue too, so the GM directed again to turn off all hotel electricity so that I could not make a revenue report to be accounted for because there were no expenses and income obtained only GC Report reports for employee incentives. (Radisson Blu Bali Uluwatu Income Audit Staff, 2024).

Discussion

This study sought to investigate the role of income audit staff in preparing Daily Revenue Reports (DRR) based on occupancy rates at Radisson Blu Bali Uluwatu Hotel. The findings, derived from observations and in-depth interviews, reveal that the income audit function is central to financial accuracy, operational accountability, and decision-making processes within the hotel's financial management structure.

1. The Functional and Strategic Role of Income Audit Staff

The observations clearly indicate that the Income Audit staff routinely engage in systematic procedures such as reviewing Night Audit Logbooks, validating exchange rates, examining cash summaries, and generating complete daily audit packs. These practices reflect more than operational compliance; they position the income audit function as a key internal control mechanism, aligning with Arens, Elder, and Beasley (2017), who emphasized the importance of audit functions in ensuring financial accuracy and managerial accountability in service organizations.

Moreover, interview data underscore the perception among staff that their role extends beyond numerical verification. Their involvement in financial reporting directly supports the broader objectives of strategic planning and operational control. This is consistent with the

assertions of Harris and Mongiello (2001), who identified the income audit function in hospitality as a central node for financial governance and performance analysis.

2. Occupancy-Based Revenue Benchmarking and the Use of PMS Technology

One of the core themes emerging from this study is the reliance on **occupancy rate (OCC)** as a benchmark for daily income reporting. Staff use this metric to contextualize daily revenues, an approach supported by earlier studies such as Baker and Collier (2005), which highlight OCC as a key performance indicator in hotel financial analysis. Additionally, the adoption of the Opera Property Management System (PMS) plays a vital role in facilitating data accuracy and process efficiency. The Opera system simplifies revenue categorization, enabling the separation of food, beverage, discount, and voucher revenues, thus aligning with the best practices described by Jones, Hillier, and Comfort (2016), who argued for the critical role of PMS in the modernization of hotel financial operations. However, the findings also point to a dependency on this system that introduces certain operational vulnerabilities. System failures, as reported during interviews, disrupt data access and hinder the income audit process, affirming the concerns raised by Chen, Huang, and Chen (2021), who identified IT system reliability as a significant operational risk in hospitality settings.

3. Human Error and Mitigation Strategies in the Revenue Reporting Process

Despite systematized procedures, human error remains a persistent challenge. The staff frequently cited input inaccuracies as a common source of error, particularly during periods of high workload or reduced concentration. This aligns with the literature on cognitive workload in service environments, such as Mertens and Recker (2020), which emphasizes how task complexity and time pressure can compromise data entry quality. Importantly, the presence of multi-stage review processes, including balance checks and report validations before final submission, suggests a strong internal mitigation strategy. This approach is reflective of the internal control principles outlined in the COSO Framework (2013), particularly regarding the importance of continuous monitoring and error correction in maintaining financial reporting reliability.

4. Organizational Challenges and Adaptive Responses

The study also identifies contextual challenges, particularly during times of crisis such as the COVID-19 pandemic. An illustrative case provided by the respondent describes how the suspension of standard hotel operations, due to staff rotation and electricity shutdowns, forced the income audit function to adapt by shifting reporting focus toward employee incentive tracking (e.g., GC Reports). This demonstrates a form of organizational resilience and flexibility in the audit function, consistent with the concept of dynamic capabilities introduced by Teece, Pisano, and Shuen (1997) and further discussed in Edmondson's (2008) work on learning in professional service organizations. Rather than halting financial reporting altogether, the Income Audit staff redefined reporting priorities based on the availability of financial activity. This shows not only procedural agility but also an embedded culture of accountability, even in non-revenue-generating contexts.

5. Implications for Practice and Theory

The findings of this study contribute to both theoretical and practical understandings of internal auditing in the hospitality industry. Theoretically, it reaffirms the alignment between income audit activities and frameworks of internal control, performance management, and organizational learning. Practically, it underscores the importance of competent and technologically equipped audit staff in maintaining financial health and operational integrity in hotels. Hospitality organizations should recognize the dual nature of the income audit role not only as a compliance function but as a strategic support unit. Investments in training, systems reliability, and error prevention mechanisms are essential to optimize the role of income auditors, especially in environments with dynamic occupancy rates and high transaction volumes.

CONCLUSIONS

This study examined the role of Income Audit staff in preparing Daily Revenue Reports (DRR) based on occupancy rates at Radisson Blu Bali Uluwatu Hotel. The findings, derived from a combination of direct observation and in-depth interviews, reveal that the Income Audit function plays a critical role not only in ensuring financial accuracy but also in supporting strategic decision-making within the hotel's financial management. The Income Audit staff are systematically involved in validating various sources of revenue, checking exchange rates, reviewing cash flows, and compiling comprehensive daily audit packs. The use of the Opera Property Management System (PMS) facilitates these tasks, allowing for the classification and analysis of revenue by categories such as food, beverage, vouchers, and discounts. Occupancy rates are employed as a performance benchmark, demonstrating a data-informed approach to revenue analysis.

In addition, the study identifies the persistence of human error as a challenge in the audit process, though it is largely mitigated through structured reviews and internal control procedures. The Income Audit staff also exhibit resilience and adaptability, particularly in times of operational disruption such as the COVID-19 pandemic, by adjusting reporting practices in response to limited data availability. These findings reinforce the theoretical relevance of internal control frameworks, performance measurement models, and dynamic capability theory within the context of hospitality financial operations.

From a managerial perspective, the study suggests the importance of enhancing staff competencies, investing in reliable digital infrastructure, and developing contingency strategies to ensure continuous financial oversight. While the research offers deep insight into a specific hotel context, its generalizability remains limited. Future studies are encouraged to include comparative analyses across different hotel types, employ quantitative approaches to assess audit impact on financial outcomes, or examine the role of PMS variation in audit performance. Overall, this study contributes to the understanding of income auditing as both a technical and strategic function in modern hospitality management.

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