

**PENERAPAN *VISUAL HOTEL PROGRAM* (VHP) SEBAGAI INSTRUMEN
PENDUKUNG PENGENDALIAN BIAYA PADA INDUSTRI PERHOTELAN
(Studi Kasus pada Elevate Bali)**

Oleh

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui gambaran umum penerapan *Visual Hotel Program* (VHP) di industri perhotelan, menganalisis perannya dalam pengelolaan dan pengendalian biaya, mengidentifikasi kendala serta pola interaksi aktor terkait, dan memberikan rekomendasi solusi untuk optimalisasi penerapannya. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Lokasi penelitian berada di Elevate Bali dengan informan yang terdiri atas staf dari departemen akuntansi, *front office*, *food and beverages*, *housekeeping*, dan spa. Hasil penelitian menunjukkan bahwa VHP mulai diterapkan sejak Mei 2022 karena kemampuannya dalam mendukung efisiensi operasional di hampir seluruh lini kerja hotel. Pengendalian biaya dilakukan secara sistematis melalui penyusunan anggaran tahunan yang mencakup proyeksi pendapatan, biaya, dan beban operasional, kemudian diinput ke dalam sistem VHP sebagai acuan pengelolaan keuangan. Operasional di Elevate Bali melibatkan jaringan kompleks antara aktor manusia dan non-manusia yang saling berinteraksi, sesuai dengan prinsip *Actor Network Theory* (ANT). Dalam menghadapi kendala teknis dan non-teknis, manajemen melakukan evaluasi berkala sebagai langkah strategis untuk menjaga kelancaran operasional.

Kata Kunci: *Visual Hotel Program*, Pengendalian Biaya, Industri Perhotelan

***THE IMPLEMENTATION OF VISUAL HOTEL PROGRAM (VHP) AS A COST
CONTROL INSTRUMENT IN THE HOSPITALITY INDUSTRY
(Case Study at Elevate Bali)***

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ABSTRACT

This study aims to provide an overview of the implementation of the Visual Hotel Program (VHP) in the hospitality industry, analyze its role in cost management and control, identify obstacles and the interaction patterns among related actors, and offer recommendations for optimizing its application. The research employs a qualitative approach with a case study method. The study was conducted at Elevate Bali, involving informants from the accounting, front office, food and beverage, housekeeping, and spa departments. The results indicate that VHP has been implemented since May 2022 due to its ability to support operational efficiency across nearly all areas of hotel operations. Cost control is carried out systematically through the preparation of an annual budget that includes projections of revenue, expenses, and operational costs, which are then input into the VHP system as a reference for financial management. Operations at Elevate Bali involve a complex network of interactions between human and non-human actors, in accordance with the principles of Actor-Network Theory (ANT). In addressing both technical and non-technical challenges, management conducts regular evaluations as a strategic step to maintain smooth operations.

Keywords: Visual Hotel Program, Cost Control, Hospitality Industry