

ANALISIS PENERAPAN SISTEM GUSTODIAN TERHADAP KUALITAS SISTEM PENGENDALIAN INTERNAL DI NEW SUNARI LOVINA BEACH RESORT

Oleh

Meya Aca Fedani, NIM 2117051023

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Dilatarbelakangi oleh kebutuhan hotel untuk meningkatkan efektivitas dan efisiensi pengelolaan keuangan melalui pemanfaatan teknologi informasi, sehingga penelitian ini bertujuan untuk menganalisis penerapan Sistem Gustodian terhadap kualitas sistem pengendalian internal di New Sunari Lovina Beach Resort. Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data melalui wawancara, observasi, dan dokumentasi pada 5 (lima) divisi yang ada di hotel, yaitu akuntansi, *front office*, *housekeeping*, *food & beverages service*, serta Arishta SPA. Hasil penelitian menunjukkan bahwa penerapan Sistem Gustodian berperan signifikan dalam meningkatkan transparansi dan akuntabilitas antar divisi, sehingga mendorong terciptanya kepercayaan internal dan eksternal. Dari akses pasar dan persaingan usaha, sistem ini membantu hotel untuk beradaptasi dengan dinamika industri perhotelan melalui penyediaan data yang akurat dan relevan untuk analisis kompetitif. Di sisi efisiensi, sistem mampu mempersingkat waktu operasional dan meminimalkan risiko *human error*. Pada dimensi *monitoring* dan audit, Sistem Gustodian mempermudah proses pelacakan transaksi dan mendukung audit internal yang lebih efektif. Selain itu, kebutuhan akan akses informasi secara *real time* dapat terpenuhi, sehingga manajemen memiliki landasan yang kuat untuk pengambilan keputusan yang responsif dan berbasis data. Penelitian ini diharapkan dapat memberikan kontribusi praktis bagi pengelola hotel maupun industri perhotelan yang berupaya memperkuat tata kelola internal melalui penerapan teknologi serupa.

Kata kunci: Sistem Gustodian, Pengendalian Internal, Transparansi, Akuntabilitas, Efisiensi, *Monitoring*, Akses Informasi, Industri Perhotelan.

**ANALYSIS OF THE IMPLEMENTATION OF THE GUSTODIAN SYSTEM
ON THE QUALITY OF THE INTERNAL CONTROL SYSTEM AT NEW
SUNARI LOVINA BEACH RESORT**

By

Meya Aca Fedani, NIM 2117051023

Department of Economics and Accounting

ABSTRACT

The background of the hotel's need to improve the effectiveness and efficiency of financial management through the use of information technology, so this study aims to analyze the implementation of the Gustodian System on the quality of the internal control system at New Sunari Lovina Beach Resort. This study uses a qualitative approach with data collection methods through interviews, observations, and documentation in 5 (five) divisions in the hotel, namely accounting, front office, housekeeping, food & beverages service, and Arishta SPA. The results of the study indicate that the implementation of the Gustodian System plays a significant role in increasing transparency and accountability between divisions, thereby encouraging the creation of internal and external trust. From market access and business competition, this system helps hotels to adapt to the dynamics of the hospitality industry by providing accurate and relevant data for competitive analysis. In terms of efficiency, the system is able to shorten operational time and minimize the risk of human error. In the monitoring and audit dimensions, the Gustodian System simplifies the transaction tracking process and supports more effective internal audits. In addition, the need for real-time information access can be met, so that management has a strong foundation for responsive and data-based decision making. This research is expected to provide practical contributions to hotel managers and the hospitality industry who are seeking to strengthen internal governance through the application of similar technologies.

Keywords: *Gustodian System, Internal Control, Transparency, Accountability, Efficiency, Monitoring, Access To Information, Hospitality Industry.*