

PEMANFAATAN VHP SOFTWARE DALAM MENGIMPLEMENTASIKAN PROSEDUR INCOME AUDIT OPERATION DI HOTEL Z

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INTISARI

Laporan kerja lapangan ini telah disusun berdasarkan hasil kerja lapangan yang telah dilakukan penulis di Hotel Z. Kerja lapangan ini dilakukan penulis untuk memahami implementasi software dalam prosedur income audit pada pengendalian internal Hotel Z. Maka hal ini dapat membantu dalam meningkatkan pengendalian internal Hotel Z. Penulis melakukan praktik kerja lapangan di Hotel Z yang merupakan hotel bintang 3 di Surabaya serta praktik kerja lapangan ini dilakukan selama 4 bulan. Penulis melakukan praktik kerja lapangan di departemen *finance & accounting* sebagai income auditor yang sesuai dengan jurusan yang telah diambil oleh penulis. Hotel Z ini telah mengimplementasikan prosedur income audit yang dibantu dengan software yang bertujuan untuk melakukan audit operasional hotel dengan baik dan benar. Pelaksanaan income audit ini memberikan dampak positif bagi perusahaan yaitu keefesienan dalam kegiatan operasional, keandalan laporan keuangan, serta kepatuhan terhadap peraturan yang berlaku.

Kata Kunci: income audit, software, pengendalian internal, audit operasional, siklus pendapatan

**UTILIZATION OF VHP SOFTWARE IN
IMPLEMENTING INCOME
AUDIT OPERATION PROCEDURES IN HOTEL Z**

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ABSTRACT

This fieldwork report has been prepared based on the results of the fieldwork that the author has done at Hotel Z. This fieldwork was conducted by the author to understand the implementation of software in income audit procedures in internal control at Hotel Z. So this can help in improving internal control at Hotel Z. The author conducted fieldwork practice at Hotel Z which is a 3-star hotel in Surabaya and this fieldwork practice was conducted for 4 months. The author conducted fieldwork practice in the finance & accounting department as an income auditor in accordance with the major that the author has taken. Hotel Z has implemented income audit procedures assisted by software that aims to conduct hotel operational audits properly and correctly. The implementation of this income audit has a positive impact on the company, namely efficiency in operational activities, reliability of financial reports, and compliance with applicable regulations.

Keywords: income audit, software, internal control, operational audit, revenue cycle