

ABSTRACT

The increasingly fierce competition in the hospitality business needs good information about cash receipt. With the availability of good information system will be able to encourage the establishment of good management policies as well. The research objective is to analyze the cash receipt accounting system, analyze the strength and weaknesses of the cash receipt accounting system from the sales of room services of YELLO Hotel Jemursari Surabaya. This research uses qualitative research. In this study using descriptive analysis because it intends to explain the cash receipt accounting system at Yello Hotel Jemusari Surabaya. The data collection technique used in this research is the documentary method of taking data by examining the cash receipt report. Hypothesis testing is done by using descriptive comparative. Based on the result of research, the cash receipt system for rooms sales conducted by Yello Hotel Jemursari is in accordance with the theoretical studies in the literature review. In general, the cash receipt system applied by Yello Hotel Jemursari is adequate. This can be seen from the separation of task between the sales function, cash function, and accounting function. The documents used are numbered printed and their use can be accounted for by the authorities.

Key Words : Cash Receipt, Hotel Rooms Services Sales