

HOTEL ACCOUNTING STAFF'S PERCEPTION OF THE CHALLENGES OF PREPARING FINANCIAL STATEMENTS: A QUALITATIVE STUDY

Tahlis Farida Novianti^{1*}, Arifuddin², Syarifuddin³

^{1,2,3}Hasanuddin University, Indonesia

*Corresponding Author:

tahlisfaridanovianti@gmail.com

Abstract

This interpretative phenomenological research explores accounting staff perceptions regarding financial reporting challenges within the hospitality sector. Hotel operational complexity with unique characteristics necessitates comprehensive accounting systems capable of managing continuous transactions with elevated accuracy. Qualitative methodology employing in-depth semi-structured interviews was administered to star-rated hotel accounting staff in Makassar to obtain holistic understanding of their experiences. Inductive thematic analysis identified five major themes: cross-departmental financial reporting workflow complexity, data quality challenges and accounting information system integration, temporal pressure and intensive workload during closing periods, competency disparities and capacity development requirements, and perceptions concerning financial reporting quality determinants. Findings reveal that accounting staff encounter substantial psychological pressure originating from high transaction volumes, data system discrepancies with physical documentation, and intricate interdepartmental coordination. Developed coping strategies encompass intensive team collaboration, multilayer verification, and technological adaptation. Practical implications emphasize the urgency of continuous training, personnel augmentation, and system integration optimization to enhance hotel financial reporting reliability.

Keywords: Accounting Staff Perception, Financial Reporting Challenges, Hospitality Industry

1. Introduction

The hospitality industry has undergone a significant transformation in the last decade that has brought new complexities in financial management and accounting reporting. This sector makes an outstanding contribution to the economic growth of various countries, where proper management accounting practices are fundamental to the success of hotel companies (Campos et al., 2022). In this context, the preparation of financial statements is the backbone for the sustainability of the hospitality business, given that this industry has unique characteristics such as non-stop operation for twenty-four hours every day, a variety of sources of income ranging from room rentals to food and beverage services, and seasonal fluctuations that affect occupancy rates. These distinctive operational characteristics require an accounting system that is able to handle continuous transactions with a high level of accuracy, in contrast to other industries that have a more structured operational pattern. Modern hotels face the challenge of balancing complex ownership structures ranging from partnerships, franchises to corporations, each of which requires specialized expertise in financial management and reporting in accordance with national and international accounting standards.

Hotel accounting staff face multidimensional challenges in the process of preparing financial statements that include technical, regulatory, and operational aspects. Research

shows that internal control systems and management commitment play a crucial role in ensuring the accuracy of financial reporting in the hotel sector, where employee training is an important mediator in the relationship (Amanamah et al., 2025). This complexity is further compounded by the existence of a dynamic pricing system that causes room rates to fluctuate daily based on availability, seasons, and special events, making it difficult to budget and forecast revenue. In addition, managing different departments with different budgets and metrics adds complexity to the preparation of comprehensive financial reports, where strong performance in one area can mask inefficiencies in another if there is no proper financial separation and tracking. Another specific challenge is the gap between revenue recognition and actual cash receipts, which can create short-term cash flow challenges and complicate operational funding or reinvestment.

The technological aspects and accounting information systems also add to the complexity of the task of hotel accounting staff in producing accurate and timely financial reports. Recent studies have identified several factors that play a role in the successful implementation of accounting information systems in the hospitality industry, namely system quality, information quality, service quality, user satisfaction, top management support, information technology sophistication, user competence, training programs, management participation, and effective organizational structure (Hakimi et al., 2024). Further research emphasizes that key determinants such as system quality, user competence, and managerial support are essential for the successful implementation of an accounting information system in the hospitality sector, where a well-designed system combined with competent users and strong managerial support significantly increases the effectiveness of such systems (Diavastis, 2024). The challenges of system integration not only impact operational efficiency but also affect management's ability to make strategic decisions based on reliable and timely financial data.

In the Indonesian context, the challenges of preparing hotel financial statements have become increasingly complex with the dynamics of national accounting standards and human resource issues in the hotel industry. Indonesia's hotel industry faces significant challenges related to human capital, where it is necessary to strengthen the qualifications of the workforce to address the growth in the number of hotel properties that is not balanced with the addition of equivalent human resources, which ultimately leads to a shortage of skilled labor (Thio & King, 2021). This condition is exacerbated by the preferences of the younger generation who tend to choose to work in other industries that are perceived to provide better remuneration and benefits, so that human resources professionals face the challenge of considering the perspectives of current employees, potential employees, and companies at the same time. Research on managerial competencies in Indonesian star hotels shows that leadership and interpersonal competence are considered the most expected competencies for both junior and senior management levels, which can be used as a basis for improving the hospitality curriculum in Indonesia to produce graduates who are better prepared to face industry challenges. Specific challenges in Indonesia's hotel sector also include high turnover rates and competition with other industries such as banking in attracting and retaining a qualified workforce, which has a direct impact on the stability of hotel accounting and finance functions.

The perception of accounting staff of the challenges they face in the preparation of financial statements is a crucial factor that has not been explored much in the Indonesian academic literature. An in-depth understanding of how accounting staff view and respond to these challenges can provide valuable insights for the development of more effective

strategies and policies to support their performance. Recent research on management accounting practices in the hospitality industry emphasizes the importance of a thorough analysis of the practice's global performance, given that studies in this specific area are scattered in the scientific literature with uneven distribution throughout the year (Campos et al., 2022). Qualitative approaches are becoming increasingly important in contemporary accounting research because they are able to capture the nuances and complexity of subjective experiences that are difficult to measure through quantitative methods alone, especially in understanding the implementation of strategic management accounting that involves distributed leadership patterns that promote flexibility, adaptability, and responsiveness to market dynamics. The qualitative case study approach allows researchers to analyze specific policies and their impact on employees, while the phenomenological approach helps to understand the direct experiences of employees, both of which are particularly relevant for exploring the perception of hotel accounting staff.

Based on this background, this study focuses on an in-depth exploration of hotel accounting staff's perceptions of the challenges they face in the process of preparing financial statements. Thus, the formulation of this research problem is: What is the perception of hotel accounting staff towards the challenges faced in the preparation of financial statements, and what strategies do they use to overcome these challenges? This research question will be answered through a qualitative approach with in-depth interviews with accounting staff in various hotels to gain a comprehensive understanding of their experiences in dealing with system complexities, competency demands, and organizational dynamics that affect the quality of financial reporting. The aim of this study is to identify and analyze the key challenges perceived by hotel accounting staff in the preparation of financial statements, understand the impact of these challenges on staff performance and well-being, and formulate practical recommendations for hotel management and policymakers to improve support for accounting functions in the hospitality industry. The results of this study are expected to contribute to the development of better human resource management practices in the hospitality sector, especially in supporting the competence and welfare of accounting staff who play a vital role in maintaining the financial health of the organization, as well as enriching the academic literature on management accounting in the context of the Indonesian hospitality industry.

2. Theoretical Background

2.1 Management Accounting in the Hospitality Industry

Management accounting plays a fundamental role in the success of hotel companies, particularly given the unique characteristics of the hospitality industry that operates continuously with diverse revenue streams and seasonal fluctuations (Campos et al., 2022). Unlike other industries that have more structured operational patterns, modern hotels face the challenge of balancing complex ownership structures ranging from partnerships, franchises to corporations, each requiring specialized expertise in financial management and reporting in accordance with national and international accounting standards.

According to Campos et al. (2022), management accounting practices in the hospitality industry require a thorough analysis of global performance, given that studies in this specific area are scattered in the scientific literature with uneven distribution throughout the year. The distinctive operational characteristics of hotels require an accounting system

capable of handling continuous transactions with a high level of accuracy, including managing dynamic pricing systems that cause room rates to fluctuate daily based on availability, seasons, and special events.

2.2 Accounting Information Systems in Hotels

The technological aspects and accounting information systems significantly influence the ability of hotel accounting staff to produce accurate and timely financial reports. Hakimi et al. (2024) identified several factors that play a crucial role in the successful implementation of accounting information systems in the hospitality industry, namely system quality, information quality, service quality, user satisfaction, top management support, information technology sophistication, user competence, training programs, management participation, and effective organizational structure.

Further research by Diavassitis (2024) emphasizes that key determinants such as system quality, user competence, and managerial support are essential for the successful implementation of an accounting information system in the hospitality sector. A well-designed system combined with competent users and strong managerial support significantly increases the effectiveness of such systems. The challenges of system integration not only impact operational efficiency but also affect management's ability to make strategic decisions based on reliable and timely financial data.

2.3 Internal Control Systems and Financial Reporting Quality

Internal control systems play a crucial role in ensuring the accuracy of financial reporting in the hotel sector. Amanamah et al. (2025) demonstrated that internal control systems and management commitment are essential determinants of financial reporting accuracy, with employee training serving as an important mediator in this relationship. Their research highlights that hotels with robust internal control mechanisms and strong management commitment tend to produce more reliable financial statements, as employees are better equipped to handle the complexities of hotel accounting through comprehensive training programs.

The relationship between internal control systems and financial reporting quality is particularly important in the hospitality industry, given the need to manage different departments with varying budgets and metrics. Without proper financial separation and tracking, strong performance in one area can mask inefficiencies in another, leading to distorted financial pictures and suboptimal decision-making.

2.4 Human Resource Challenges in Hotel Accounting

The Indonesian hotel industry faces significant challenges related to human capital, where it is necessary to strengthen the qualifications of the workforce to address the growth in the number of hotel properties that is not balanced with the addition of equivalent human resources, ultimately leading to a shortage of skilled labor (Thio & King, 2021). This condition is exacerbated by the preferences of the younger generation who tend to choose to work in other industries perceived to provide better remuneration and benefits.

Thio and King (2021) further explain that human resources professionals in the hospitality industry face the challenge of considering the perspectives of current employees, potential employees, and companies simultaneously. Research on managerial competencies in Indonesian star hotels shows that leadership and interpersonal competence are considered the most expected competencies for both junior and senior

management levels. These findings can be used as a basis for improving the hospitality curriculum in Indonesia to produce graduates who are better prepared to face industry challenges.

Specific challenges in Indonesia's hotel sector also include high turnover rates and competition with other industries such as banking in attracting and retaining a qualified workforce, which has a direct impact on the stability of hotel accounting and finance functions. The gap between revenue recognition and actual cash receipts creates short-term cash flow challenges that complicate operational funding or reinvestment, requiring accounting staff to possess not only technical skills but also strategic financial management capabilities.

3. Methods

3.1 Research Design

This study uses a qualitative approach with an interpretivist paradigm to explore the perception of hotel accounting staff on the challenges of preparing financial statements in depth. The qualitative approach was chosen because it allows researchers to capture the complex nuances of participants' subjective experiences that are difficult to measure through quantitative methods, especially in understanding the meanings they construct from their daily work experiences in specific organizational contexts. The interpretive phenomenological method is adopted as the main research strategy, considering that the purpose of the research is to understand the essence of the life experiences of accounting staff in the face of the various professional challenges they face. The interpretivist paradigm views reality as a multiple and contextual social construct, where a deep understanding of phenomena can only be achieved through the interpretation of the meanings given by social actors in the context of their lives. The phenomenological approach is particularly appropriate for studies that explore perceptions, insights, or meaning-formation processes because it focuses on the interpretation of subjective reality based on participants' life experiences (Hossain et al., 2024).

3.2 Population and Sample

The population of this study is accounting staff who work in various star hotels in the Makassar City area, with inclusion criteria including: having a minimum of one year of work experience in the field of hotel accounting, being directly involved in the process of preparing financial statements, and willing to share their experiences openly in an in-depth interview. The participant recruitment process is carried out by contacting the finance manager or head of the accounting department in several hotels to get staff recommendations that meet the research criteria, then a direct approach is made to prospective participants by explaining the purpose of the research and asking for their willingness to participate. The number of participants was determined based on the principle of data saturation, where data collection was stopped when no more information or new themes emerged from additional interviews, which were estimated to be reached in the range of eight to fifteen participants according to the complexity of the phenomenon being studied. The sampling technique used is purposive sampling, which is a non-probability technique in which participants are deliberately selected based on specific characteristics that are in accordance with the research objectives, allowing the researcher to deliberately select individuals and research settings that can help obtain the information needed to answer the research questions (Kusuma et al., 2022).

3.3 Data Collection Techniques

Data collection is carried out through in-depth semi-structured interviews which is the most commonly used qualitative data collection method due to its ability to gather detailed information and offer insights from participants' feelings and opinions. The interview is designed using an interview guide that contains open-ended questions about the accounting staff's experience in preparing financial statements, the specific challenges faced, the impact of those challenges on their performance and well-being, and the strategies they developed to overcome those challenges. Researchers used active listening skills and probing techniques to encourage participants to provide in-depth elaboration of their answers, resulting in rich and meaningful data. During the interview process, the researcher made notes about the context of the conversation, the participants' non-verbal communication, and the initial reflections that emerged to enrich the understanding of the data collected. The interview data obtained is then transcribed verbatim to ensure the accuracy of the information and facilitate a systematic analysis process. The entire data collection process is carried out by paying attention to the principles of research ethics, including obtaining informed consent from each participant, ensuring the confidentiality and anonymity of the participant's identity, explaining that participation is voluntary, and giving participants the right to withdraw from the research at any time without negative consequences.

3.4 Data Analysis Techniques

Data analysis is carried out using an inductive thematic analysis approach, where themes are identified from the data itself without imposing a predetermined theoretical framework, thus allowing the emergence of insights that are truly rooted in the participants' experiences. The analysis process begins with thoroughly reading and re-reading the interview transcript to gain a holistic understanding of the data, followed by initial coding the data segments that contain meanings relevant to the research question, then grouping the codes that have similar meanings into broader categories, and finally identifying the main themes that represent significant patterns of meaning in the overall dataset. To increase the credibility and trustworthiness of the research, triangulation is carried out through member checking where temporary findings are returned to several participants to verify the accuracy of the researcher's interpretation, as well as peer debriefing by discussing the process and results of the analysis with fellow researchers who have expertise in qualitative research. The entire analysis process is systematically documented to maintain an audit trail that allows other researchers to track analytical decisions made throughout the study, thereby increasing the dependability and confirmability of these studies (Sultania et al., 2025).

4. Results and Discussion

4.1 Complexity of the Flow of Hotel Financial Statements

The findings of the study revealed that the process of preparing financial reports in the hospitality environment is characterized by high complexity by involving a series of gradual and cross-departmental procedures. Based on the results of the interview, participants described that the stages began with daily operational transaction recording activities which included all hotel business activities. One of the participants explained that *"to be a financial statement, through a long process of all operations in the hotel, from revenue to expenses, from the beginning of recording/acknowledging transactions to producing financial statements"*. This statement indicates that the hotel accounting

cycle cannot be separated from the entire operational ecosystem that runs simultaneously every day. Another participant clarified that *"the stages of preparing hotel financial statements usually start from recording daily transactions, grouping income and expenses, compiling journals and ledgers, to producing main reports such as income statements, balance sheets, cash flows, and notes on financial statements"*.

The department's involvement in the provision of financial statement data reflects the multidimensional nature of hospitality operations that sets it apart from conventional industries. The results of the interviews show a strong consensus that *"All departments are involved in the provision of financial statement data, as each department has its own costs"*. These findings are in line with research (Campos et al., 2022) which emphasizes that proper management accounting practices are fundamental to the success of a hotel company given the complexity of its operational structure. Participants provide specific details: *"Departments involved in providing hotel financial statement data include: Front Office (room revenue), Housekeeping (cleaning operational costs), Food & Beverage (restaurant/bar sales), Sales & Marketing (promotion & commission), HRD (salary & benefits), Purchasing & Inventory (purchase & stock), Engineering/Maintenance (maintenance costs), and Finance & Accounting (integration and preparation of reports)"*.

Coordination between departments is a crucial element that determines the smooth process of preparing financial statements. Participants stated that *"inter-departmental coordination is essential for hotel financial statements to be accurate, consistent, and timely"*. Some participants revealed that coordination requires a formal mechanism: *"using an integrated accounting system accessible to all departments to enter data in real time, holding regular meetings between department representatives to discuss existing data and constraints, creating clear standard operating procedures (SOPs)"*. However, the practice in the field shows the challenge of coordination as expressed: *"it is quite difficult because we have to coordinate well so that there are no misses in the financial statements"*. These findings reinforce the argument that the hospitality industry has unique characteristics that demand that accounting systems are able to handle continuous transactions with a high level of accuracy.

Comprehensive transaction documentation is a fundamental aspect of the process of preparing hotel financial statements that cannot be ignored. Participants emphasized that any financial transaction that occurs must be supported by adequate documentary evidence, as disclosed: *"All transactions must be supported by source documents such as invoices, receipts, proof of cash incoming/outgoing, and sales reports from the Point of Sale (POS) system"*. This orderly documentation practice is the foundation for the internal verification and audit process that ensures that every figure recorded in the financial statements can be traced back to the source of the original transaction. Research (Tuwaidan et al., 2025) confirms the importance of systematic documentation in the hotel context by finding that revenue audit staff consistently carry out key tasks including verifying evening audit records and preparing comprehensive audit packages to ensure financial accuracy. The challenges that arise in documentation practices are mainly related to the very high and diverse volume of transactions in the hotel environment, where a single operational day can result in hundreds to thousands of transactions from various points of sale spread throughout the property area. This complexity demands an efficient filing and retrieval system to facilitate the reconciliation process and timely preparation of financial statements.

4.2 Challenges of Data Quality and Accounting Information System Integration

The quality of data received from various operational departments is a fundamental determinant that affects the accuracy and reliability of hotel financial statements. The results of the interview revealed that although in general participants assessed that the quality of the data was adequate, there were still systemic problems. One participant stated: *"So far the quality of the data received from each department has been good, because there are already SOPs that have been arranged. However, there is usually miscommunication or misinformation that makes it necessary to recheck."* This statement indicates that the existence of standard operating procedures has not completely eliminated the potential for errors stemming from communication factors between personnel.

The mismatch between system data and physical documents or manual reports is a recurring challenge faced by hotel accounting staff. Participants revealed: *"Discrepancies between system data and physical documents or manual reports are quite common, usually due to input delays, manual recording errors, or differences in reporting formats between departments"*. Analysis of the causes reveals that *"The mismatch between the data in the system and physical documents or manual reports is quite common due to the error factor of manual data input (human error)"*. Research and (Fajria et al., 2021) Reinforcing these findings by showing that the transaction system of manual reports in hotels causes frequent errors such as loss of transaction data due to too many files accumulating and errors caused by human error.

The specific constraints in recording daily transactions reflect multifaceted operational challenges. Participants revealed: *"there is usually a discrepancy between the original note and the invoice", "miscommunication between guests and the front office/cashier/sales department, so that they have to revise the financial statements that do not match", and "errors in input that occur between the cashier and have a great impact on the office"*. A detailed description of the structural constraints was conveyed: *"high transaction volume, manual data input errors, data mismatch between systems (reconciliation), lack of internal oversight and separation of duties"*.

The implementation of accounting information systems in hotels shows a fairly comprehensive adoption of technology with the use of the PowerPro system as the main platform. Participants described: *"using the PowerPro hospitality system - PowerPro FO for the Front Office and Accounting Department, PowerPro Mgr for the F&B Accounting Department, PowerPro Mypos for Cashier/Accounting and F&B"*. Evaluations of system support show positive appreciation: *"very supportive, and makes daily work easier, and more systematic"* and *"Modern systems are directly integrated with hotel operations, functions such as automated invoicing, accounts receivable and debt management, bank reconciliation can be automated, thus saving time and resources"*. Research (Hermawan, 2022) supporting these findings by showing the positive and significant influence of the accounting information system variables on the performance of hotel employees.

Effective system integration is a determining factor in minimizing recording errors and improving the operational efficiency of the hotel accounting department. The majority of participants gave a positive assessment of the level of integration of existing systems by stating: *"Yes, it's good", "already", and "True"*. Nevertheless, a more in-depth evaluation revealed that there is still room for further improvement, as one participant expressed: *"In general, the system is integrated, but there are still small obstacles such as input delays and data inconsistencies"*. This statement indicates that even though the technology infrastructure is already in place, the implementation and utilization factors by users still

affect the overall effectiveness of the system. One participant emphasized the concrete benefits of system integration by stating: *"Yes because every sales transaction is recorded in real-time, eliminating redundant manual data entry and reducing human error"*. Research (Lestari, 2023) Supporting these findings by finding that the utilization, quality, security, and supporting facilities of accounting information systems have a positive and significant influence on hotel company performance, confirming that investment in integrated accounting information systems provides substantial return value.

4.3 Temporal Stress and Workload in the Closing Process

The daily closing and monthly closing processes represent a critical period that causes a significant intensification of the workload and psychological pressure of hotel accounting staff. The findings of the study revealed that participants' experiences in dealing with the closing process varied from relatively controlled to very challenging. Some participants stated: *"So far it's still going well. But it is common for closing delays due to data discrepancies"* and *"the daily closing process is usually quite dense because it has to ensure that all daily transactions are recorded as complete and appropriate, while monthly closing is more complex because it involves inter-departmental reconciliation and report analysis, so it requires more intensive coordination"*. One participant expressed a negative experience by stating that the process was a *"bad experience"*, reflecting the level of stress that accounting staff can experience when facing tight deadlines.

The increase in workload during the closing period is a universal phenomenon recognized by all study participants. A strong consensus was revealed through a statement: *"Yes, it is growing"*, *"significantly improved for most professionals in finance and accounting"*, and *"Accumulation of reports & errors in cashier and FO input"*. Participants explained that the increase in workload was mainly seen when *"At the end of the month, the invoice must be completed"*, which indicates that administrative deadlines create a concentration of work in a given period. Research (Tuwaidan et al., 2025) Identify that challenges such as human error and system failures affect the reliability and timeliness of daily revenue report preparation.

The type of pressure that accounting staff experience during the period approaching the report deadline includes the psychological and operational dimensions that interact with each other. Participants identified: *"pressure to get work done immediately"*, *"inner pressure"*, and *"high volume of work and deadlines that have arrived that require overtime"*. A comprehensive description is delivered: *"the most perceived pressure is usually related to timeliness, data accuracy, and inter-departmental coordination, as all must be completed simultaneously by the report deadline"*. The need to *"require overtime"* indicates that normal working hours are not enough to complete the volume of work during the closing period, potentially disrupting the work-life balance of accounting staff.

The strategies developed by accounting staff to overcome closing pressures reflect individual and organizational adaptation. Participants emphasized the importance of *"More compact team cooperation between staff and financial managers so that the volume of work can be evenly divided"*, which indicates that team collaboration is an important strategy for distributing workloads. Research (Hermawan, 2022) Supporting the importance of this organizational aspect by finding that organizational culture has a positive and significant influence on the performance of hotel employees.

The coping mechanisms developed by accounting staff in the face of temporal pressure demonstrate their resilience and creativity in managing the high demands of the job. Although not all participants explicitly described their adaptation strategies, some patterns could be identified from their experience narratives. Layered verification practices are one of the control mechanisms implemented to minimize errors, as indicated by participant statements: *"Check the invoice value again"* and use *"Manual Bin Card and Log Book Filling System"* as a backup mechanism to ensure data integrity when electronic systems are disrupted. Participants also identified the importance of priority management and a more systematic division of tasks, as expressed: *"A more compact team collaboration between staff and financial managers so that the volume of work can be divided equally and is not more charged to all financial staff"*. Research (Campos et al., 2022) emphasizing that the challenges faced by hoteliers in the implementation of management accounting practices require systemic support and sustainable capacity building, confirming that individual resilience needs to be supported by a conducive organizational structure to be able to manage work pressures sustainably.

4.4 Accountancy Staff Competence, Training, and Capacity Development

The competence of hotel accounting staff is a crucial determinant that affects the quality of the financial report preparation process. The results of the interviews reveal diverse perspectives on the most essential competencies. Participants identified: *"diligent and neat in working on reports"*, *"understanding related to technology, because now hotels are intensively switching to cloud systems, so employees must be able to get used to it"*, *"loyalty and integrity"*, and *"memory, attitude, and quick catch"*. A comprehensive description is conveyed: *"the most important competencies for hotel accounting staff today are accuracy in recording transactions, mastery of integrated accounting systems (PMS/ERP), financial statement analysis skills, and understanding of accounting regulations and standards"*. This broad spectrum of competencies reflects the multidimensional nature of hotel accounting work that requires not only technical expertise but also personal attributes such as integrity and adaptability.

Access to specialized training related to hotel accounting systems showed significant variation between participants. The majority of participants confirmed that they had received training by stating: *"yes"* and *"yes of course"*. However, the training experience received was not uniform, as it was expressed: *"so far it is still lacking, because training from system operators is rarely done or perhaps because my work requires less training"*. This statement indicates a gap in the distribution of training, where not all staff have equal training opportunities.

Evaluations of training adequacy reveal diverse perspectives. Some participants gave positive ratings: *"Enough is enough"* and *"Very adequate"*. However, a critical evaluation is delivered: *"The existing training is generally helpful, but it is still not fully adequate because it has not touched all the latest technical aspects and practices. Improvements in materials and continuous training are needed to better support daily work needs"*. Research (Tuwaidan et al., 2025) Recommend continuous training and improvement of digital infrastructure to improve audit quality and support effective revenue management.

The identified competency gaps have direct implications for the quality of financial statements. Participants realized that *"The quality of human resources, because the higher the competence that human resources have, the lower the error rate"*. Another statement reinforces: *"The factors that most affect the quality of financial statements at the Hotel include human resources and the systems used"*. Awareness of the importance of

competence is reflected in the expectation: *"More often training is carried out so that the competence of human resources in the accounting department can increase again"*. Research (Lestari, 2023) Reinforcing by finding that managers' perceptions of the usefulness of accounting information systems greatly affect the use of the system, indicating that training programs need to focus not only on technical aspects but also on developing an understanding of the value proposition of the tools implemented.

Digital transformation in the hospitality industry is creating a new urgency in the development of technological competencies among accounting staff that cannot be ignored. Participants consistently identified that understanding and adaptability to new technologies are increasingly crucial essential competencies, as expressed: *"Understanding related to technology, because now hotels are aggressively switching to cloud systems, so employees must be able to get used to it"* and *"Proficiency in financial data analysis, adaptability to accounting software technologies specific to the hospitality industry"*. The transition to cloud-based platforms and more sophisticated integrated systems requires accounting staff to not only master the basic operations of the system but also understand the underlying business logic as well as the ability to troubleshoot when faced with technical issues. Research (Maftukhin et al., 2021) Supporting the importance of this technological competence by finding that the effectiveness of the implementation of the accounting information system has a positive influence on the performance of hotel employees with a contribution of thirty-four point nine percent, indicating that investment in the development of digital literacy of accounting staff provides a significant return for the productivity and quality of departmental output.

4.5 Perception of Financial Statement Quality and Improvement Recommendations

The conceptualization of quality financial statements in the context of the hospitality industry from the perspective of accounting staff includes a multifaceted dimension. Participants articulated: *"quality financial statements are reports that contain complete and detailed hotel financial information, besides that the information contained in it is real so that we can find out how the actual financial condition of the hotel is"*, *"quality hotel financial statements are accurate, timely, relevant, transparent, and useful as a basis for managerial decisions"*, and *"Detailed and easy-to-understand reports"*. A specific perspective for the hotel context is presented: *"in the context of hospitality refers to reports that adhere to accounting principles and provide an accurate financial picture, such as occupancy rate, revenue per available room (RevPAR), and average daily room rate (DRR)"*.

The factors that affect the quality of financial statements reflect the complex interactions between human elements, systems, and organizational processes. Participants identified: *"The quality of human resources, because the higher the competence that human resources have, the lower the error rate"*, *"invoice lack of human resources, so that jobs pile up"*, and *"The factors that most affect the quality of the hotel's financial statements are the accuracy of transaction recording, the timeliness of data delivery between departments"*. A comprehensive perspective is presented: *"accounting systems and software, quality of human resources (HR), compliance with reporting standards, timeliness of reporting"*. Research (Agung et al., 2025) who examined green accounting practices in Bali hotels found that most hotels showed good to excellent green accounting practices, indicating that the quality of financial statements in the contemporary context also includes the dimension of sustainability.

The impact of the challenges faced by accounting staff on the quality of financial statements is universally recognized. Participants stated: *"Impact, because if there is 1 error, the financial statements can be said to produce inaccurate information"*, *"Of course, work is slow due to overload"*, and *"Yes, these challenges have an impact on the quality of financial statements, especially in the form of delays in the preparation of data, inaccuracies in data, and inconsistencies between departments that can reduce the reliability of reports"*. Research (Campos et al., 2022) confirming the importance of proper management accounting practices as fundamental to the success of a hotel company.

The improvement recommendations submitted by participants reflect their practical understanding of the areas that require priority interventions. Participants identified: *"more frequent audits and training for employees"*, *"additional staff"*, *"hospitality accounting training"*, *"more compact teamwork between staff and financial managers"*, and *"the most important improvements are the integration of inter-departmental systems, improvement of accounting staff competence"*. The expected support from management includes: *"more frequent training so that the competence of the accounting department can be further improved"*, *"additional staff"*, *"sufficient personnel, continuous training"*, and *"the expected support from management is the provision of more integrated systems, continuous training, and clear communication and coordination"*. The research of Maftukhin et al. (2021) strengthens by proving that the effectiveness of the implementation of accounting information systems has a positive influence on improving the performance of hotel employees.

The change priorities identified by participants revealed the critical areas they viewed as most in need of intervention to improve the effectiveness of the financial reporting process. When given the opportunity to change one thing in the financial reporting system, participants' responses varied but showed a consistent thematic pattern. Several participants emphasized the importance of more seamless system integration: *"What we want to change is the integration of the reporting system so that all data between departments is automatically connected and consistent"*, reflecting frustration with data fragmentation and manual intervention that is still needed in the process of consolidating financial information. Other participants focused on the human resources aspect: *"focusing on their respective jobdesks, adding human resources"* and *"The addition of human resources will be very helpful in overloaded work for staff with more than one jobdesk"*, indicating that the issue of organizational capacity and job overload is a serious concern that affects their quality of work life and output. Some of the participants stated: *"So far it has been good because evaluations are often carried out"* and *"The system that is being used in the past has improved over time so I don't think anything wants to change"* Show appreciation for the continuous improvement that has been carried out by the management. Research (Scott, 2025) The finding that board nationality diversity correlates positively with sustainability reporting disclosure indicates that improving hotel financial reporting systems needs to adopt a holistic perspective that includes not only technical and operational aspects but also governance dimensions and organizational strategic alignment.

5. Conclusion

This study aimed to explore the challenges perceived by hotel accounting staff in preparing financial statements, examine their impact on performance and well-being, and formulate practical recommendations. Based on in-depth interviews with accounting staff

in star hotels in Makassar City, the findings highlight that hotel financial reporting is inherently complex, involving multi-departmental coordination, high transaction volumes, and strict reporting deadlines.

The study identified four main categories of challenges: (1) operational complexity and intensive inter-departmental coordination; (2) data quality and system integration issues, including discrepancies and manual input errors; (3) workload intensification and time pressure during closing periods; and (4) competency gaps and uneven access to training, particularly in the context of digital transformation. These interconnected challenges affect both performance through delays, inaccuracies, and inconsistencies and staff well-being, reflected in stress, overtime, and work-life imbalance.

In response, accounting staff adopt various coping strategies such as strengthening teamwork, implementing layered verification, prioritizing tasks, and utilizing integrated systems. However, sustainable improvement requires stronger organizational support. The study recommends investment in more integrated accounting information systems, continuous competency-based training, adequate staffing, clear standard operating procedures, and improved cross-departmental communication.

Theoretically, this research contributes to the management accounting literature by providing a qualitative, phenomenological perspective on financial reporting challenges in the hospitality industry. Practically, it offers actionable insights for hotel management and policymakers to enhance both financial reporting quality and employee well-being. Despite limitations related to scope and sample, this study provides a foundation for future research on accounting practices and human resource support in the evolving hospitality sector.

References

- Agung, C. P., Inawati, W. A., Gomulia, B., Tiffani, I., Kesaulya, F. A., Anna, Y. D., Dyanti, A. K., Kuswandi, V. D., & Anjani, F. D. (2025). Earnings Quality, Board Diversity and Sustainability Reporting: a Study of Indonesian Hotel Companies. *Jurnal Bina Akuntansi*, 12(2), 126–140. <https://doi.org/10.52859/jba.v12i2.762>
- Amanamah, R. B., Anaman, P. D., Ahmed, I. A., Quayson, J. A., Akyen, B., & Donkor, C. (2025). Internal Controls and Financial Reporting Accuracy in Hotels: The Role of Management Commitment and Employee Training. *SEISENSE Business Review*, 5(1), 29–49. <https://doi.org/10.33215/65wnpf71>
- Campos, F., Lima Santos, L., Gomes, C., & Cardoso, L. (2022). Management Accounting Practices in the Hospitality Industry: A Systematic Review and Critical Approach. *Tourism and Hospitality*, 3(1), 243–264. <https://doi.org/10.3390/tourhosp3010017>
- Diavastis, I. (2024). Exploring the Intersection of Contemporary Management Accounting Practices and Accounting Information Systems: The Impact on Hotel Performance. *Journal of Risk and Financial Management*, 17(11). <https://doi.org/10.3390/jrfm17110516>
- Fajria, A., Novianti, S., & Ramdhani, L. S. (2021). Sistem Informasi Akuntansi Pendapatan Sewa Kamar Hotel Berbasis Web. *JUSTIKA : Jurnal Sistem Informasi Akuntansi*, 1(1), 31–37. <https://doi.org/10.31294/justika.v1i1.451>
- Hakimi, N., Safiyuddin, F. S., Kaap, E. S., Rosni, I. H. N., & Kamal, L. N. (2024). Enhancing Accounting Information Systems: the Role of Cloud Accounting and Technology in Hospitality. *Journal of Information System and Technology Management*, 9(37), 44–64. <https://doi.org/10.35631/jistm.937004>
- Hermawan, Y. B. (2022). Pengaruh Sistem Informasi Akuntansi, Sistem Pengendalian

- Intern, Kompleksitas Tugas, dan Budaya Organisasi terhadap Kinerja Karyawan (Studi Kasus pada Hotel Aston Inn Pandanaran Semarang). *EBISTEK : Ekonomika, Bisnis Dan Teknologi (Program Studi Akuntansi)*, 3(1), 1–13.
- Hossain, M. S., Alam, M. K., & Ali, M. S. (2024). Phenomenological Approach in the Qualitative Study: Data Collection and Saturation. *ICRRD Quality Index Research Journal*, 5(2), 148–172. <https://doi.org/10.53272/icrrd.v5i2.4>
- Kusuma, M. E. A., Hartanto, & Fauzi, H. N. (2022). Peningkatan Kompetensi Sebagai Strategi Pasca Pandemi Covid 19 (Studi Kasus Pada Hotel XYZ Departemen Front Office). *SENMEA: Seminar Nasional Manajemen, Ekonomi Dan Akuntansi Fakultas Ekonomi Dan Bisnis UNP Kediri*, 19(April 2020), 321–331.
- Lestari, I. (2023). Analisis Sistem Informasi Akuntansi Terhadap Kinerja Perusahaan Pada Hotel Pantai Mutiara Pelabuhan Ratu Sukabumi. *JAMMI-Jurnal Akuntansi UMMI*, III(2), 46–54.
- Maftukhin, Ernitawati, Y., & Wulandari, H. K. (2021). Pengaruh Efektivitas Penerapan Sistem Informasi Akuntansi terhadap Kinerja Karyawan Hotel (Studi Pada Karyawan Hotel Dedy Jaya Group). *Journal of Accounting and Finance (JACFIN)*, 2(1), 1–6. <https://jurnal.umus.ac.id/index.php/jacfin/article/view/607/385>
- Sultania, N., Melia Andriyani, Nur Dwi Apriliani, Feradha Nur Larasati, & Satriadi Satriadi. (2025). Implementation of Human Resources Strategy at Aston Tanjungpinang Hotel. *International Journal of Economics and Management Research*, 4(1), 661–668. <https://doi.org/10.55606/ijemr.v4i1.475>
- Thio, S., & King, B. (2021). *Human capital issues and challenges in the hotel industry: the case of Indonesia*. (pp. 105–119). <https://doi.org/10.1079/9781789242812.0105>
- Tuwaitan, A. E., Vesty L. Sambeka, Tirsia A. Lumentut, Pearl Loesye Wenas, Jufrina Mandulangi, Yurike S. Lewan, Mikhael C. S. Mangolo, Frans V. Rattu, & Alma K. Pongtuluran. (2025). The Role of Income Audit Staff in Making Daily Income Reports Based on Occupancy Rates at Radisson Blu Bali Uluwatu Hotel. *International Journal of Tourism Business Research*, 4(1), 31–41. <https://doi.org/10.29303/intour.v4i1.1839>
- Yulianthi, A. D. (2025). Green Accounting Practices in Bali's Hospitality Industry: A Strategic Approach to Sustainable Hotel Management. *Jurnal Ilmiah Manajemen Kesatuan*, 13(4), 2699–2710. <https://doi.org/10.37641/jimkes.v13i4.3450>