

## ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi penerapan pengendalian internal terhadap *guest amenities* pada kamar tipe *superior* di Hotel X menggunakan kerangka COSO. Data dikumpulkan melalui wawancara dengan empat narasumber serta observasi dan analisis dokumen terkait. Hasil penelitian menunjukkan bahwa Hotel X telah melaksanakan pengendalian internal dalam manajemen persediaan *guest amenities* dengan baik, meskipun terdapat kelemahan dalam aktivitas pengendalian. Implikasi penelitian ini menunjukkan bahwa penerapan kerangka COSO dapat meningkatkan efektivitas pengendalian internal, mendukung efisiensi operasional, dan mengurangi risiko di Hotel X. Saran praktis yang diberikan meliputi peningkatan pelatihan staf, pengembangan prosedur operasional yang lebih ketat, dan kolaborasi dengan lembaga pelatihan. Penelitian ini berkontribusi pada literatur akademis mengenai pengendalian internal di industri perhotelan.

**Kata Kunci** : Pengendalian internal, *guest amenities*, kerangka COSO, manajemen persediaan, Hotel X, industri perhotelan.

## ABSTRACT

*This research aims to evaluate the implementation of internal controls over guest amenities in Superior rooms at Hotel X using the COSO framework. Employing a qualitative method, data were collected through interviews with four key informants, along with observation and document analysis. Findings indicate that Hotel X has effectively implemented internal controls in managing guest amenities inventory, yet weaknesses exist in control activities. Implications of this study highlight that applying the COSO framework can enhance internal control effectiveness, support operational efficiency, and mitigate risks at Hotel X. Practical recommendations include staff training enhancements, stricter operational procedures development, and collaboration with training institutions. This research contributes to academic literature on internal controls in the hospitality industry.*

**Keywords:** *Internal control, guest amenities, COSO framework, inventory management, hospitality industry.*