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An Analysis of Service Charge Accounting Treatment in Compliance with the Uniform System of Accounts for the Lodging Industry (USALI) 12th Edition at Bvlgari Resort Bali

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A R T I C L E I N F O

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A B S T R A C T

This study aims to analyze the conformity of service charge accounting treatment with the Uniform System of Accounts for the Lodging Industry (USALI) 12th Edition at the Rooms Department of Bvlgari Resort Bali. A qualitative approach with a case study method was employed. Data were collected through interviews and document analysis, then analyzed using data reduction, data presentation, and conclusion drawing techniques. The study was conducted in 2025 at Bvlgari Resort Bali. The findings indicate that the accounting treatment of service charges applies the accrual basis and generally complies with USALI 12th Edition in terms of recognition, measurement, presentation, and disclosure. The only difference identified relates to account naming practices based on the company's internal policies, without affecting compliance with the applicable standard.

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INTRODUCTION

Tourism is one of the sectors that plays an important role in encouraging economic growth in Bali. The natural beauty, cultural richness, and uniqueness of its traditions make Bali a leading tourist destination that is able to attract domestic and foreign tourists (Tamatompol et al., 2024). The rapid development of the tourism sector has also encouraged the growth of the hotel industry as an accommodation service provider that supports the needs of tourists (Witarsana, 2021).

Hotels not only provide rooms as a means of staying, but also offer various other services such as food and beverages, recreational facilities, and other supporting services to improve guest comfort (Ministry of Tourism and Creative Economy, 2022). In its operations, the hotel derives revenue from various sources, with the largest contribution coming from room sales. In addition to this main income, there is a service charge component that is charged to guests as part of the service fee and is one of the important elements in hotel operational activities.

Service charge is an additional charge charged to guests for the services provided by the hotel. Based on government regulations, workers in the hotel and restaurant business are entitled to receive the distribution of service charges collected from guests (Kemenaker, 2016). Therefore, service charges not only have an impact on employee welfare, but also have implications for hotel financial recording and reporting. Accounting treatment of service charges needs to be carried out appropriately so that the financial information generated is relevant, reliable, and in accordance with applicable standards.

According to the Conceptual Framework of Financial Reporting, the accounting treatment of a transaction includes aspects of recognition, measurement, presentation, and disclosure (IAI, 2025). In the hospitality industry, one of the standards used as a guideline for financial reporting is the Uniform System of Accounts for the Lodging Industry (USALI). USALI is a financial reporting standard designed specifically for the hospitality industry with the aim of creating uniformity in the recording and presentation of financial information. The latest standard used today is the 12th edition of USALI which has become an international reference in hotel accounting practices (HFTP, 2014).

Bvlgari Resort Bali is an international luxury hotel located in Uluwatu, Bali, and is under the Marriott International network. As part of an international hotel chain, Bvlgari Resort Bali is expected to implement financial reporting practices in accordance with international standards, including in the treatment of service charge accounting. However, the existence of internal company policies and hotel operational characteristics has the potential to cause differences in the implementation of these standards.

Previous research conducted by Rajista et al. (2025) shows that the management of service charges in accordance with regulations can support the effectiveness of the payroll accounting system and increase employee motivation and loyalty. However, the study focuses on villa-shaped accommodation and has not examined the suitability of service charge accounting treatment based on USALI 12th Edition. Therefore, this research has novelty in the research object in the form of international five-star hotels and the use of USALI 12th Edition as the basis for analysis.

Based on this description, this study aims to analyze the suitability of service charge accounting treatment at Bvlgari Resort Bali with the provisions of USALI 12th Edition, especially in the aspects of recognition, measurement, presentation, and disclosure. The results of the research are expected to contribute to the development of hospitality accounting practices that are transparent, accountable, and in accordance with international standards.

LITERATURE REVIEW

Hotel

Hotels in practice not only offer rooms as a means of accommodation, but also provide food and beverage services, entertainment facilities, and various other forms of services designed to support the needs and improve the comfort of guests during their stay (Kemenparekraf, 2022). In its development, hotels are no longer only seen as a place to stay, but also as part of the hospitality industry that is oriented towards service and customer experience.

Suleri et al., (2021) explained that hotels are a service industry that focuses on customer experience through the provision of quality physical facilities and non-physical services. Room quality, interior design, hotel facilities, and personal service from employees are important factors in creating a satisfying stay experience for guests. This shows that the success of hotel operations is greatly influenced by the hotel's ability to provide quality service and meet customer expectations.

In line with this, Bhat & Sharma (2021) stated that hotels as part of the modern hospitality industry are required to continue to innovate services, both through technology development, improving the quality of human resources, and strengthening organizational quality in order to improve guest experience and company competitiveness. Thus, hotels not only function as accommodation service providers, but also as service industries that integrate professional services and innovation to meet customer needs.

Heyes (2021) explained that the hotel industry, especially in the luxury hospitality segment, is developing into a customer experience-oriented business through a combination of luxury facilities, service quality, and personalization of services provided to guests. Therefore, hotels today not only play the role of accommodation providers, but also as providers of high-value hospitality experiences for customers.

Based on these opinions, it can be concluded that hotels are service businesses in the hospitality sector that provide accommodation, food and beverages, as well as various other facilities and services that are professionally managed by prioritizing service quality, innovation, and customer experience to create comfort and satisfaction for guests during their stay.

Revenue

According to Rahayu et al., (2022), revenue is the result obtained by the company from key operational activities that must be recognized, measured, and disclosed in accordance with accounting standards so that the information in the financial statements can be used appropriately by the company's internal and external parties. Proper revenue recognition will help the company in presenting profits reasonably and reflecting the company's actual economic conditions.

In line with this, Fitriani et al., (2024) stated that revenue is measured based on the fair value of the rewards received or that will be received from customers for services or goods that the company has provided. In practice, revenue recognition is carried out when goods or services have been handed over to customers according to an agreed contract. Thus, the recognition and measurement of income carried out according to accounting standards will produce financial statements that are more relevant, reliable, and able to accurately reflect the company's financial condition.

Based on this understanding, it can be concluded that revenue is the result of the company's operational activities obtained through the delivery of goods or services to customers and must be recognized, measured, and disclosed in accordance with accounting standards so that financial statements can present information that is relevant, reliable, and reflects the company's actual economic condition.

Cost

According to Melina et al., (2022), cost is the use of economic resources measured in units of money that have occurred or are likely to occur for a specific purpose. Costs are also defined as sacrificing economic benefits to obtain goods or services that the company needs in carrying out its operational activities.

In line with this, Perdana (2022) in research on cost accounting explains that cost accounting is a process of identifying, recording, measuring, and reporting costs that are used to assist management in decision-making. Cost information is an important basis for companies in planning, controlling, and evaluating the company's operational activities. Furthermore, Safitri et al., (2023) stated that cost is an important factor in company activities because it is used as a basis for determining the cost of production and the selling price of products or services. In practice, costs consist of various types such as production costs, quality costs, and operational costs, all of which affect the company's profits.

Based on this understanding, it can be concluded that costs are the sacrifice of economic resources expressed in monetary units to support the Company's operational activities and become an important basis in the Company's planning, control, pricing, and decision-making.

Accrual Basis

Accrual basis is an accounting basis where economic transactions and other events are recognized, recorded, and reported at the time the transaction occurs, not at the time cash or cash equivalents are received or paid (Kusnadi et al., 2016). In addition, accrual basis is an accounting recording method that recognizes transactions when the transaction occurs even though money has not been received or paid, making it easier to control the company's cash (Eni Endaryati et al., 2021). The accrual basis is very useful in the preparation of income statements and financial position statements because it better reflects the company's state so that the company's performance becomes more measurable (Risal, 2023).

Based on the opinions of these experts, it can be concluded that accrual basis is an accounting recording method that recognizes income and expenses at the time of transactions without waiting for cash flow to be received or paid, so that the financial statements produced can provide a more accurate and relevant overview of the company's condition and performance.

Service Charge

Based on the Ministry of Manpower, (2016) states that every worker/laborer has the right to earn an income that meets a decent livelihood for humanity. Therefore, wages are needed for workers/laborers as a reward for a service that has been performed. Service charge is in addition to the previously set tariff in the context of service services in the hotel industry business.

Service charges are classified as mandatory deductions, which are mandatory levies that cannot be avoided by guests and must be recorded separately from the hotel's main operating income. The standard emphasizes that service charges should not be combined with room revenue or other departmental revenues, but must be presented separately to maintain clarity and accuracy of financial information. Furthermore, the amount of service charge collected must be allocated proportionally to employees as a form of additional income outside of basic salary (HFTP, 2025). The general service charge value range is 10%, this value depends on the hotel management. Service charges are charged at the time of sales transactions such as room sales, food & beverage sales, laundry, swimming pool and others in accordance with the hotel management. The service charge itself is affected by the hotel's sales rate.

Service charges in hotels are generally large at the level of room sales, but it is not uncommon for service charges to be large in the level of food and beverage sales in restaurants. The service charge received will be collected and calculated every month and will distribute the service charge to employees according to the company's policy. The management that distributes the service charge also sometimes sets aside a few percent of the service charge for other operational purposes such as for human resource development, loss costs, damage costs due to employee behavior and other necessary costs that require a budget from the service charge.

Based on this description, it can be summarized that every worker has the right to earn a decent income as stipulated in the Regulation of the Minister of Manpower of the Republic of Indonesia Year 2016, so that service charge is a form of additional reward beyond the basic salary for hotel employees. In the hospitality industry, service charge is an additional fee for service services charged to guests at the time of transactions, such as the sale of rooms, food and beverages, laundry, and other facilities, with a general range of 10% according to the hotel's management policy and sales rate.

Accounting Treatment

Accounting treatment has various meanings from a number of experts, but in essence all of these definitions confirm that accounting treatment serves as a foundation to achieve the financial reporting goals that have been set. According to Suwardjono (2017), accounting treatment is an action imposed on a financial object which includes measurement and valuation, recognition, and presentation. Meanwhile, according to Pura (2013), accounting treatment is interpreted as a way of how a transaction or event is treated in the accounting system, including concepts such as recognition, measurement, recording, presentation, and disclosure. Meanwhile, according to Kieso et al., (2017) accounting treatment is the rules or steps taken in the accounting process which include the recognition, recording, and presentation of financial information in the company's financial statements.

Based on these various views, it can be summarized that accounting treatment is a set of actions carried out on financial transactions that include recognition, measurement/assessment, recording, presentation, and disclosure based on applicable accounting standards, with the aim of producing financial information that can be used by decision-makers.

Accounting Treatment According to the KKPK in 2025

The Financial Accounting Standard (SAK) is a reference framework used to prepare financial statements in Indonesia in accordance with applicable accounting principles. The SAK was developed to ensure that the financial statements presented by business entities are reliable, relevant, and accountable (IAI, 2025).

The Financial Reporting Conceptual Framework (KKPK) for 2025 is a basic guideline that serves as a foundation for the preparation and development of Financial Accounting Standards in Indonesia. This KKPK explains the purpose of financial reporting as well as the fundamental concepts underlying the presentation of financial information. Based on IAI (2025), the 2025 Financial Reporting Conceptual Framework (KKPK) explicitly regulates the requirements for recognition, measurement, presentation, and disclosure of transactions and other events relevant to reporting entities, so that financial statements can provide useful information for users in economic decision-making.

This conceptual framework explains that recognition is the process of including an item in a financial position statement or financial performance statement if the item meets the definition of a financial statement element such as assets, liabilities, equity, income, or expenses, and includes the depiction of the item separately or in aggregate with a specific monetary amount called its recorded amount. Furthermore, measurement is the process of determining a monetary amount in which the elements of the financial statements are recognized in the financial position statement and financial performance report by considering various factors such as relevance and precise representation. Presentation is a way of organizing and grouping financial information in financial statements so that the information can be communicated effectively and compared between periods and between entities. Finally, disclosure is the process of providing additional information in financial statements that helps explain and complement the information that has been presented so as to provide a more complete, neutral, and error-free picture for users of financial statements.

This understanding can be summarized that the 2025 Financial Reporting Conceptual Framework (KKPK) is a fundamental foundation in the preparation and development of Financial Accounting Standards in Indonesia which aims to produce financial reports that are useful for economic decision-making. This framework emphasizes that every transaction and event must go through the stages of appropriate recognition, measurement, presentation, and disclosure in order to meet the definition of financial statement elements and be presented in a relevant, reliable, neutral, and error-free manner. Thus, the 2025 KKPK is a conceptual guideline that ensures that financial information is compiled systematically, transparently, and can be compared between periods and between entities.

Service Charge Accounting Treatment Based on USALI 12th Edition

USALI, or the Uniform System of Accounts for the Lodging Industry, is a standard of accounting practice that is widely applied in the hospitality industry. This standard was first published by The Hotel Association of New York City and has undergone several revisions, including the last update made in 1996, when it was known as USALI. The 12th edition of USALI was officially released on July 11, 2024, after the completion of the revision process by HFTP in collaboration with the AHLA and the Global Finance Committee (GFC). This official launch marks that the latest version of USALI is now available for use by the hospitality industry. Furthermore, the 12th Edition of USALI is effective from January 1, 2026 (HFTP, 2025). With the enactment of this provision, it is hoped that all hotels that follow USALI standards will be able to prepare operational reports and financial statements in accordance with the latest guidelines and provisions listed in the edition.

Based on the 12th edition of USALI, there is special treatment for service charges arising from hospitality service activities. When a service charge is recognized as the revenue the hotel receives from guests, this amount is recorded as other revenue surcharges and service charges in the revenue account as per USALI's guidelines. Furthermore, if the service charge becomes a cost that is then distributed to employees as part of incentives or compensation, the amount is recorded as labor costs and related expenses service charge distribution in the cost account according to labor cost reporting standards. This treatment is carried out so that the service charge reflects both income (if considered part of the hotel's revenue) and costs (when paid to employees) in financial statements in accordance with accounting principles.

Bookkeeping for service charges at Bvlgari Resort Bali is prepared based on a certain schedule according to the operational department that generates income. In this study, the focus of service charge recording is only on the room department, so that the recording is carried out on schedule 1 (rooms) as a department that generates revenue from the sale of rooms to guests.

Service charges received from guests are recorded as part of the room revenue in the other revenue – service charges account. Furthermore, when the service charge is distributed to the employees of the room department, the recording is recognized as labor costs in the labor costs and related expenses – service charge distribution (HFTP, 2025) account

Based on this description, it can be concluded that according to the Uniform System of Accounts for the Lodging Industry (USALI), the treatment of service charge accounting in the room department emphasizes a clear separation between the service charge revenue received from guests and the service charge fee distributed to employees. This separate recording aims to create transparency, accuracy, and facilitate the evaluation of financial performance in the chamber department.

METHODOLOGY

This study uses a qualitative approach with a case study method to analyze the suitability of service charge accounting treatment based on the 12th Edition of the Uniform System of Accounts for the Lodging Industry (USALI) at Bvlgari Resort Bali. The qualitative approach was chosen because the research aims to understand in depth the application of service charge accounting treatment which includes aspects of recognition, measurement, presentation, and disclosure.

The type of data used consists of qualitative data and quantitative data. Qualitative data was obtained through interviews with Accountant and Chief Accountant of Bvlgari Resort Bali regarding the treatment of service charge accounting. Meanwhile, quantitative data was obtained from company documents in the form of guest folios, service charge distribution calculation reports, and revenue transaction journals and service charge fees.

The source of research data consists of primary data and secondary data. Primary data was obtained through direct interviews with the Accountant and Chief Accountant as the party responsible for recording and reporting service charges. Secondary data is obtained through company documentation related to transactions and service charge reporting.

The data collection technique was carried out by the triangulation method through interviews and documentation studies. Interviews were used to obtain in-depth information about the accounting treatment of service charges, while documentation studies were conducted to verify and strengthen the data of the interview results.

Data analysis was carried out using the Miles and Huberman model which included three stages, namely data reduction, data presentation, and conclusion drawn. Data reduction is carried out by selecting and focusing data that is relevant to the research objectives. Furthermore, the data is presented in the form of narratives and tables to make it easier to understand and analyze. The last stage is the drawing of conclusions based on the results of the analysis that has been carried out to assess the suitability of the service charge accounting treatment at Bvlgari Resort Bali with the provisions of the 12th Edition of USALI.

RESEARCH RESULTS

Treatment of Income Accounting Service Charge in Bvlgari Resort Bali

Based on the results of interviews and documentation studies conducted at the Finance Department of Bvlgari Resort Bali, the accounting treatment of service charge revenue in the room department includes aspects of recognition, measurement, presentation, and disclosure.

In terms of recognition, service charge revenue is recognized when guests check in and receive lodging services and room facilities provided by the hotel. Recognition is done using the accrual basis method, i.e. revenue is recognized when services have been provided to guests even though payment has not been fully received in cash. In the recording, the service charge is recorded in the Facility Charge account as part of the operating income of the room department.

In terms of measurement, the service charge is set at 10% of the transaction value of the room charged to guests. The calculation of the service charge is carried out based on the transaction value listed in the guest folio and is calculated automatically through the hotel's operational system which is integrated with the company's accounting system.

In the presentation aspect, service charge income is presented in the Profit and Loss Room Department report on the Other Revenue – Facility Charge account. Service charge revenue is presented separately from the main room revenue to make it easier for management to identify sources of revenue derived from service charges.

In the disclosure aspect, the service charge is disclosed in the Profit and Loss Room Department report as part of the Other Revenue account. This information shows the amount of service charge revenue obtained from facility services and lodging services provided to guests during their stay.

Accounting Treatment Service Charge Fee at Bvlgari Resort Bali

Based on the results of interviews and documentation studies, the accounting treatment of service charge costs in the room department also includes aspects of recognition, measurement, presentation, and disclosure.

In the recognition aspect, service charge fees are recognized using the accrual method on a basis when the employee's right to the service charge has arisen. The service charge derived from the room transaction is first recognized as the company's burden and the liability will be distributed to employees in accordance with the applicable provisions at the hotel.

In the measurement aspect, the service charge fee is calculated based on the total service charge obtained from the room transaction. Of the total service charge received by hotels, 95% is allocated as service charge distribution which is the right of employees. Meanwhile, 3% is allocated to Loss and Breakage funds and 2% is allocated to Social Sport and Activity (SSA). The calculation is done automatically through the hotel system based on the applicable cut-off period.

In terms of presentation, the service charge fee is presented in the Profit and Loss Room Department report on the Service Charge Distribution account which is included in the operational expense group (expenses). The presentation is carried out separately so that the amount of service charge to which employees are entitled can be clearly known.

In the disclosure aspect, the cost of the service charge is disclosed in the Profit and Loss Room Department report as part of the details of the operating expenses of the room department. The disclosure provides information on the amount of service charge allocated to employees based on operational activities that occur during the current period.

DISCUSSION

Acknowledgments

The results of the study show that Bvlgari Resort Bali recognizes service charge revenue when room service has been provided to guests and guests have checked in. This practice reflects the application of the accrual basis, where income is recognized when the right to income has arisen, not when cash is received. In addition, service charge fees are also recognized in the same period as service charge income through service charge distribution accounts and followed by recognition of obligations to employees.

This practice is in accordance with the 12th Edition of USALI which states that the service charge charged to guests is recognized as hotel income because it comes from hotel operational activities. When a service charge is distributed to an employee, the amount is recognized as labor costs or employee compensation. Although there are differences in the use of account names, namely facility charge, service charge distribution, and banquet incent payable, these differences are only internal policies of the company and do not affect the substance of its accounting recognition.

Measurement

The results of the study show that the service charge in the room department of Bvlgari Resort Bali is measured at 10% of the transaction value of the room before tax. Measurement is carried out based on the actual transaction value listed in the guest folio so as to produce objective and reliable value. Furthermore, 95% of the total service charge is allocated for distribution to employees, while the rest is used for the company's internal needs.

This practice is in line with the 12th Edition of USALI which explains that service charge is measured based on the additional service fee charged to guests for the services provided by the hotel. In addition, the service charge that has been received is then measured back as labor costs when distributed to employees. USALI does not specifically regulate the amount of service charge rates or the distribution mechanism, so that the tariff policy of 10% applied by Bvlgari Resort Bali is still acceptable and in accordance with the general practices of the hotel industry in Indonesia and the provisions of Permenaker Number 7 of 2016.

Presentation

Based on the results of the study, service charge income is presented in the other revenue – facility charge account in the profit and loss room department report, while service charge fee is presented in the service charge distribution account in the operational expense group. The presentation is carried out separately from the main room income so that information about the service charge can be displayed more clearly.

The presentation is in accordance with the 12th Edition of USALI which classifies service charges as part of hotel operating income in the other room revenue group and recognizes its distribution as labor costs in the expenses group. The separation between service charge revenue and distribution costs provides more transparent information and makes it easier for management to evaluate the contribution of service charge to the operational performance of the chamber department.

Disclosure

The results of the study show that the disclosure of service charges at Bvlgari Resort Bali was carried out through the profit and loss room department report. Service charge revenue is disclosed in the other revenue – facility charge account, while service charge charges are disclosed in the service charge distribution account in the operating expense group.

In substance, the disclosure has met the principle of transparency emphasized in the 12th Edition of USALI. USALI requires that service charges be disclosed as part of the revenue and operating costs of the room department to make it easier for management to evaluate the hotel's operational performance. However, there are differences in the form of reports used. USALI uses the format of Schedule 1 – Rooms Department, while Bvlgari Resort Bali uses the Profit and Loss Room Department report. Although it is different in terms of naming the report, the information presented still reflects the elements of revenue and service charge costs separately so that the purpose of disclosure according to USALI can still be met.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the analysis, the practice of service charge accounting treatment at Bvlgari Resort Bali is generally in accordance with the provisions contained in the 12th Edition of USALI in the aspects of recognition, measurement, presentation, and disclosure. In the aspect of recognition, Bvlgari Resort Bali recognizes service charge as income when services are provided to guests and recorded using an accrual basis through a facility charge account and in service charge fees recognition is carried out using an accrual basis, which is when the employee's right to service charge arises so that it is recognized as a burden as well as an obligation of the company even though it has not been paid. Meanwhile, according to the 12th Edition of USALI, service charges are recognized as hotel revenue derived from hospitality services. The difference found lies only in the use of more specific account names at Bvlgari Resort Bali, whereas USALI does not set account names in detail. However, these differences do not affect the substance of revenue recognition and service charge burden.

ADVANCED RESEARCH

The next study is recommended to analyze the accounting treatment of service charge in other operational departments, such as Food and Beverage Department, Spa Department, Recreation Department, and Other Operated Departments, so that a more comprehensive picture can be obtained regarding the application of service charge in the hospitality industry. Further research can also expand the research object on several star hotels with different characteristics to compare the level of suitability of service charge accounting treatment based on the Uniform System of Accounts for the Lodging Industry (USALI) 12th Edition. Thus, the results of the research are expected to make a broader contribution to the

development of hospitality accounting practices and the implementation of international financial reporting standards.

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