

ANALISIS EFEKTIVITAS MANAJEMEN KAS DALAM Mendukung PENGENDALIAN ARUS KAS PADA HOTEL DE JAVA BANDUNG

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ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi efektivitas manajemen kas dalam mendukung pengendalian arus kas pada Hotel de JAVA Bandung, menganalisis sistem pengendaliannya, serta mengidentifikasi tantangan dan solusi yang telah diterapkan. Pendekatan yang digunakan adalah deskriptif kuantitatif, dengan objek penelitian berupa prosedur manajemen kas dan data laporan keuangan Hotel de JAVA. Data dikumpulkan melalui penelitian dokumentasi, wawancara dengan pihak manajemen, dan penelitian literatur. Analisis dilakukan dengan membandingkan praktik lapangan dengan prinsip teori serta menghitung rasio keuangan, yaitu *current ratio*, *quick ratio*, *cash ratio*, dan *operating cash flow ratio* selama periode 2022–2024.

Hasil penelitian menunjukkan bahwa secara prosedural, manajemen kas telah dijalankan cukup efektif dan pengendalian arus kas sesuai dengan prinsip pengendalian internal menurut Mulyadi dan kerangka COSO, mencakup otorisasi berjenjang, dokumentasi lengkap, dan pemisahan fungsi yang jelas meskipun masih terdapat perangkapan peran. Namun, rasio likuiditas yang rendah (di bawah standar ideal) selama periode awal pasca-pandemi menunjukkan bahwa efektivitas tersebut belum sepenuhnya tercermin secara kuantitatif. Indikasi perbaikan mulai terlihat pada 2024 melalui tren peningkatan rasio dibandingkan tahun sebelumnya. Tantangan pengelolaan arus kas dipengaruhi oleh dinamika internal dan eksternal industri perhotelan. Berbagai solusi telah dilakukan oleh pihak hotel, meskipun belum semua menghasilkan hasil optimal, sehingga evaluasi berkala tetap diperlukan untuk perbaikan berkelanjutan.

Kata Kunci: Manajemen Kas, Pengendalian Arus Kas, Rasio Likuiditas, Pengendalian Internal.

***ANALYSIS OF CASH MANAGEMENT EFFECTIVENESS IN
SUPPORTING CASH FLOW CONTROL AT HOTEL DE JAVA BANDUNG***

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ABSTRACT

This study aims to evaluate the effectiveness of cash management in supporting cash flow control at Hotel de JAVA Bandung, analyze its control system, and identify challenges and implemented solutions. A descriptive quantitative approach was used, with the research objects being Hotel de JAVA's cash management procedures and financial statement data. Data were collected through documentation research, management interviews, and literature research. The analysis was conducted by comparing field practices with theoretical principles and calculating financial ratios, namely the current ratio, quick ratio, cash ratio, and operating cash flow ratio for the period 2022–2024.

The results indicate that procedurally, cash management has been implemented quite effectively, and cash flow control complies with Mulyadi's internal control principles and the COSO framework, including hierarchical authorization, complete documentation, and clear separation of functions, although there is still some overlap in roles. However, the low liquidity ratio (below ideal standards) during the initial post-pandemic period indicates that this effectiveness has not been fully reflected quantitatively. Indications of improvement began to appear in 2024, with an upward trend in the ratio compared to the previous year. Cash flow management challenges are influenced by internal and external dynamics of the hotel industry. Various solutions have been implemented by the hotel, although not all have produced optimal results, so periodic evaluation is still necessary for continuous improvement.

Keywords: Cash Management, Cash Flow Control, Liquidity Ratio, Internal Control.