



Analysis of the Accounting Treatment of Complimentary Food and Beverages Based on the Conceptual Framework for Financial Reporting (KKPK) and the Uniform System of Accounts for the Lodging Industry (USALI) at the Bali Agung Village Seminyak Hotel

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ABSTRACT

This study examines the accounting treatment of complimentary food and beverage at Bali Agung Village Hotel based on the Conceptual Framework for Financial Reporting and the Uniform System of Accounts for the Lodging Industry (USALI), contributing evidence on hospitality accounting practices. A descriptive qualitative approach was employed using interviews, observations, and documentation with the Assistant Chief Accountant. Data were collected from February to April 2025 and analyzed through data reduction, presentation, and conclusion drawing. The findings indicate that recognition, measurement, and presentation generally comply with the Conceptual Framework, whereas disclosure remains inadequate. Under USALI, transactions for repeat guests are appropriately classified, while those related to guest complaints and owners/internal parties require reclassification to improve reporting quality.

INTRODUCTION

The hospitality industry relies on service quality not only to satisfy guests but also to build long-term loyalty and maintain a competitive advantage. Due to the intangible nature of hospitality services and the simultaneous occurrence of service production and consumption, hotels must consistently provide high-quality services to enhance guest satisfaction and loyalty (You et al., 2020). In addition to accommodation, hotels offer various supporting facilities, including food and beverage services, to enrich the overall guest experience (Rizal et al., 2024). One strategy commonly implemented to achieve this objective is the provision of complimentary food and beverages.

Complimentary food and beverages refer to food and beverages provided to guests without additional charge. Beyond serving as an additional amenity, complimentary offerings function as a service strategy to improve guest experience, strengthen customer relationships, and encourage guest loyalty (Palacio et al., 2020). In hotel operations, complimentary food and beverages may be provided to guests who submit complaints as part of service recovery, to repeat guests as appreciation for their loyalty, or to hotel owners and internal staff to support operational activities (USALI, 2024).

The provision of complimentary food and beverages also has important accounting implications because it involves inventory consumption and operating expenses that must be appropriately recognized and reported in the financial statements. Since these transactions do not directly generate revenue, proper accounting treatment is essential to ensure that financial information remains relevant and faithfully represents the entity's economic activities. Under the Conceptual Framework for Financial Reporting (KKPK), accounting treatment comprises recognition, measurement, presentation, and disclosure. In the hospitality industry, expense recognition and classification are further guided by the Uniform System of Accounts for the Lodging Industry (USALI), which provides standardized guidelines for recording and classifying hotel operating costs according to their functions. Proper classification is particularly important because inaccurate cost allocation may distort departmental performance evaluation, reduce the reliability of financial information, and affect managerial decision-making related to operational efficiency and cost control.

Bali Agung Village is a three-star hotel located in Seminyak, Bali, that regularly provides complimentary food and beverages to both guests and hotel staff. Based on preliminary observations and an interview with the Assistant Chief Accountant, all complimentary food and beverage costs are charged to the Food and Beverage Department regardless of the purpose for which the complimentary items are provided. Since complimentary transactions are intended for different purposes, such practices have the potential to result in inappropriate expense classification across departments, thereby reducing the accuracy of cost information presented in financial reports.

Previous studies have demonstrated that complimentary services contribute to improved hotel performance, guest consumption, and customer loyalty (Vives et al., 2022). Other studies have shown that complimentary services enhance guest satisfaction and the overall hotel experience (Wati et al., 2022), while also functioning as a strategic marketing tool tailored to customer characteristics and price sensitivity (Palacio et al., 2020). Meanwhile, accounting research in the hospitality industry has examined various topics, including travel agent package revenue (Arimbawa et al., 2024), accounts receivable (Martini, E., 2025), fixed assets (Sintyawati, 2024), and beverage promotions (Tamatompol & Wiryanata, 2024). However, these studies have primarily focused on operational or accounting issues separately and have not specifically examined the accounting treatment of complimentary food and beverages.

Accordingly, a research gap remains regarding the accounting treatment of complimentary food and beverages based simultaneously on the 2025 Conceptual Framework for Financial Reporting and the Uniform System of Accounts for the Lodging Industry, 12th Revised Edition. This study contributes to the hospitality accounting literature by evaluating whether the accounting treatment of complimentary food and beverages complies with both accounting frameworks while specifically assessing the appropriateness of expense classification according to the purpose of the complimentary provision, namely guest complaints, repeat guests, and owners or internal use. This aspect has not been comprehensively addressed in previous studies. Accordingly, this study aims to identify the practices of providing complimentary food and beverages at Bali Agung Village Hotel and to analyze whether their accounting treatment complies with the Conceptual Framework for Financial Reporting and USALI. The findings are expected to enrich hospitality accounting literature and provide practical guidance for hotels in implementing appropriate accounting treatment for complimentary food and beverage transactions.

LITERATURE REVIEW

Accounting Treatment

The concepts used in this study are based on the 2025 Conceptual Framework for Financial Reporting (KKPK), which emphasizes that the accounting treatment of a transaction is carried out through the stages of recognition, measurement, presentation, and disclosure in financial statements. These stages aim to ensure that assets, liabilities, equity, revenue, and expenses are recorded and reported accurately, thereby producing relevant financial information that can be used in decision-making. Furthermore, each indicator is explained as follows:

1. Recognition

The 2025 KKPK, Chapter 5, paragraph 5.1, states that recognition is the process of including an item in the statement of financial position or the income statement when that item meets the definition of one of the components of financial statements. Thus, a transaction can only be recognized if it meets the criteria for an asset, liability, equity, revenue, or expense in accordance with the provisions of the Conceptual Framework.

2. Measurement

Chapter 6, paragraph 6.1 of the 2025 KKPK explains that recognized elements of financial statements must be quantified in monetary units. Measurement is performed using a specific basis so that the information presented is relevant and accurately represents the financial position.

3. Presentation and Disclosure

The 2025 KKPK, Chapter 7, paragraph 7.1, states that a reporting entity communicates information regarding assets, liabilities, equity, revenue, and expenses through presentation and disclosure in the financial statements. Proper presentation and disclosure aim to ensure that the information provided is understandable and fairly reflects the entity's financial condition.

In this study, these four aspects of accounting treatment were used as analytical indicators to assess the appropriateness of the accounting treatment for complimentary food and beverages applied by Bali Agung Village Hotel.

USALI (Uniform System of Accounts for the Lodging Industry), 12th Revised Edition, 2024

USALI (Uniform System of Accounts for the Lodging Industry) is a standard guideline used in the application of accounting practices in the hospitality industry. This standard was published by The Hotel Association of New York City and has undergone several revisions. In 1996, the system was updated and reissued under a new name: the Uniform System of Accounts for the Lodging Industry. USALI covers various topics divided into five main sections: Section I Operating Statements, Section II Financial Statements, Section III Financial Ratios and Operating Metrics, Section IV Revenue and Expense Guide, and Section V Gross vs. Net Reporting.

USALI also provides guidelines on the classification of hotel operating expenses based on their intended use. These guidelines cover the accounting treatment of complimentary food and beverages provided by hotels to guests as well as to internal company personnel. The classification of complimentary expenses in USALI does not focus solely on the type of product provided but also considers the purpose of the provision and the party that benefits from such expenses. In this study, the classification of complimentary food and beverages is divided into three categories: complimentary, repeat guests, and owner/internal.

1. **Schedule 5: Administrative and General – Service Recovery**
Service recovery refers to all costs incurred by the hotel to address service issues experienced by guests or customers. These costs may include providing compensatory services such as complimentary breakfast, spa services, loyalty points, costs associated with handling complaints by the hotel brand, as well as vouchers or credits for future service use. However, if the hotel provides a reduction in revenue for the guest's current stay, it is recorded as a revenue allowance in the relevant department. This concept demonstrates that service recovery is one of the ways hotels strive to maintain guest satisfaction and uphold service quality.
2. **Schedule 2 Food and Beverage – Complimentary Services and Gifts**
Complimentary services and gifts are defined as expenses arising from the provision of gifts, goods, or free services used for promotional purposes for guests and vendors in the Food and Beverage department. These may take the form of VIP gifts, special gifts for guests, and complimentary food and beverages – such as food provided free of charge during Happy Hour events. However, expenses not related to promotional activities are not included in this category. Thus, complimentary services and gifts are one form of promotional activity carried out by the hotel to enhance guest satisfaction, strengthen relationships with vendors, and support the Food and Beverage department's marketing efforts.
3. **Schedule 5 Administrative and General - Entertainment - In-House**
Entertainment – In-House covers food and beverage costs based on cost of goods sold, gratuities, service charges, and sales tax (if applicable) used to host guests, vendors, or business associates at the hotel's food and beverage facilities. These expenses are incurred as part of the hotel's business relations and operational activities to maintain relationships with parties associated with the hotel's business operations.

METHODOLOGY

This study employed a descriptive qualitative approach to examine the accounting treatment of complimentary food and beverages at Bali Agung Village Hotel, Seminyak. The research was conducted from March to May 2026, covering the stages of preparation, data collection, analysis, and reporting. The study utilized both qualitative and quantitative data. Qualitative data were obtained from interviews, observations, and relevant literature, while quantitative data consisted of numerical information and internal financial documents related to complimentary food and beverage transactions. Data sources comprised primary and secondary data. Primary data were collected through interviews and direct observations involving the Assistant Chief Accountant, who was selected using purposive sampling because of direct responsibility for recording, managing, and reporting complimentary food and beverage transactions. Secondary data included accounting records, complimentary vouchers, financial reports, and other supporting documents related to the accounting treatment of complimentary food and beverages.

Data were collected through semi-structured interviews, direct observation, and document analysis. Interviews were conducted with the Assistant Chief Accountant using questions developed from the research indicators. Observations focused on the recording process, approval procedures, and management of complimentary food and beverage transactions within the Finance Department. Document analysis was conducted by examining complimentary vouchers, accounting records, and internal reports to assess the compliance of accounting treatment with the Conceptual Framework for Financial Reporting (KKPK) and the Uniform System of Accounts for the Lodging Industry (USALI).

Data were analyzed using the interactive model of Miles and Huberman, consisting of data reduction, data display, and conclusion drawing. Data reduction involved selecting and organizing relevant information obtained from interviews, observations, and documentation. The reduced data were then presented in narrative form and supporting tables before drawing conclusions regarding the accounting treatment of complimentary food and beverage transactions. To ensure data credibility, methodological triangulation was applied by comparing findings from interviews, observations, and supporting documentation.

RESEARCH RESULT

Complimentary Food and Beverage Practices at Bali Agung Village Hotel

The findings indicate that complimentary food and beverages are provided as part of the hotel's guest service strategy under three primary circumstances: guest complaints, repeat guest appreciation, and owners or internal hotel use. Complimentary items for guest complaints are intended as service recovery and are generally provided in response to issues related to room cleanliness or disturbances caused by construction activities. The voucher value ranges from IDR 150,000 to IDR 250,000. For repeat guests, complimentary vouchers are provided as a form of appreciation to strengthen customer relationships and encourage future visits. The voucher value ranges from IDR 300,000 to IDR 500,000. Meanwhile, complimentary vouchers for owners or internal hotel personnel are provided during meetings, routine visits, or personal stays, with voucher values ranging from IDR 500,000 to IDR 1,000,000. The complimentary process begins when the Front Office or Reservation Department identifies the need for a complimentary item. The request is subsequently approved by the General Manager, after which a complimentary voucher is issued and submitted to the Finance Department as supporting documentation for recording the transaction.

Accounting Treatment of Complimentary Food and Beverages Recognition

1. Recognition

The Finance Department recognizes complimentary food and beverage transactions after receiving approved vouchers from the operational departments. Transactions related to guest complaints and repeat guests are recognized as Food and Beverage Complimentary expenses, whereas complimentary transactions for owners or internal hotel personnel are recognized under the Owning Company account.

Table 1. Journal Entries for Complimentary Food and Beverage Transactions (Guest Complaints and Repeat Guests)

Debit	Credit
<i>Complimentary Food and Beverage</i>	<i>Cost of Food</i>

Source: Processed Research Data (2026).

Table 1 shows that complimentary food and beverage transactions for guest complaints and repeat guests are recorded by debiting the Food and Beverage Complimentary account and crediting the Cost of Food account.

Table 2. Journal Entries for Complimentary Food and Beverage Transactions (Owners/Internal Hotel Personnel)

Debit	Credit
<i>Owning Company</i>	<i>Cost of Food</i>

Source: Processed Research Data (2026).

Table 2 shows that complimentary food and beverage transactions for owners or internal hotel personnel are recorded by debiting the Owning Company account and crediting the Cost of Food account.

2. Measurement

Complimentary food and beverage expenses are measured using the cost of raw materials consumed in food and beverage production. The cost calculation is based on recipe costing and the inventory cost applicable at the transaction date. The value of complimentary vouchers varies according to the purpose of provision, ranging from IDR 150,000–250,000 for guest complaints, IDR 300,000–500,000 for repeat guests, and IDR 500,000–1,000,000 for owners or internal hotel personnel.

3. Presentation and Disclosure

Complimentary food and beverage expenses are presented as operating expenses in the income statement under the Food and Beverage Department. Transaction documentation is supported by complimentary vouchers and operational reports prepared by the Finance Department, with journal posting performed periodically after supporting documents have been verified.

DISCUSSION

Identification of Complimentary Food and Beverage Practices at Bali Agung Village

The findings indicate that the provision of complimentary food and beverages at Bali Agung Village is implemented not merely as an additional guest amenity but as part of the hotel's operational and relationship management strategy. Complimentary items are provided in three primary situations, namely guest complaint handling, appreciation for repeat guests, and support for owners or internal hotel activities. This practice demonstrates that complimentary food and beverages serve different operational purposes depending on the circumstances surrounding their provision.

Complimentary food and beverages provided to guests who submit complaints function as a service recovery strategy aimed at restoring guest satisfaction following service failures. The hotel generally offers complimentary items in response to complaints related to room cleanliness or disturbances caused by construction activities. Although such cases occur infrequently, the implementation of complimentary compensation reflects the hotel's commitment to maintaining service quality and preserving customer relationships. This finding supports the argument of Edström et al. (2022), who emphasize that appropriate service recovery contributes to restoring customer satisfaction and strengthening long-term customer trust. Similarly, Palacio et al. (2020) argue that complimentary services can improve guests' perceptions of service quality when provided appropriately in response to service failures.

The study also reveals that complimentary food and beverages are provided to repeat guests as a form of appreciation for their continued loyalty. Compared with complimentary items provided for complaint handling, vouchers for repeat guests have a higher monetary value, indicating that the hotel places greater emphasis on customer retention than on compensating occasional service failures. This practice reflects the principles of relationship marketing, in which maintaining existing customers is considered more beneficial than continuously acquiring new ones. These findings are consistent with Palacio et al. (2020), who found that complimentary services can strengthen customer loyalty and encourage repeat visits by creating positive service experiences.

In addition to external guests, complimentary food and beverages are also provided to owners and internal hotel personnel during meetings, routine visits, and other operational activities. This finding demonstrates that complimentary transactions are not exclusively customer-oriented but also support the hotel's internal operations and business relationships. The higher voucher values assigned to this category reflect the greater scale of food and beverage consumption during internal meetings and official activities. Consequently, complimentary food and beverages serve both operational and managerial functions within hotel operations.

Another important finding concerns the implementation of internal control procedures in the complimentary process. Every complimentary transaction requires approval from the General Manager before a voucher is issued and subsequently submitted to the Finance Department for recording. This procedure indicates that Bali Agung Village has established an authorization mechanism that supports accountability and minimizes the risk of unauthorized complimentary transactions. The use of vouchers as supporting documents also strengthens the reliability of accounting records by ensuring that every complimentary transaction is supported by verifiable evidence before being recognized in the accounting system.

Overall, the findings demonstrate that the practice of providing complimentary food and beverages at Bali Agung Village extends beyond improving guest satisfaction. It also serves as an operational control mechanism, a customer relationship strategy, and an internal management tool. Therefore, differences in the purpose of complimentary provision should be reflected in appropriate accounting treatment, particularly in expense classification, to ensure that financial information accurately represents the economic substance of each transaction.

Analysis of Accounting Treatment at Bali Agung Village Hotel Based on the Conceptual Framework for Financial Reporting (2025)

1. Recognition

The findings indicate that the recognition of complimentary food and beverage transactions at Bali Agung Village generally complies with the Conceptual Framework for Financial Reporting (2025). Complimentary transactions are recognized as operating expenses after the Finance Department receives approved supporting documents from the operational departments. The use of complimentary vouchers as the basis for recording demonstrates that expense recognition is supported by verifiable evidence, thereby enhancing the reliability of financial information.

The hotel's recognition practice reflects the principle stated in Chapter 5, Paragraph 5.1 of the Conceptual Framework, which requires financial statement elements to be recognized only when they meet the definition of those elements and can be faithfully represented in the financial statements. Complimentary food and beverages represent the consumption of hotel resources without generating direct revenue; therefore, recognizing these transactions as operating expenses appropriately reflects the decrease in economic resources resulting from hotel operations.

Nevertheless, the recognition process depends on the timely submission of vouchers by operational departments. Delays in submitting supporting documents may postpone expense recognition and reduce the timeliness of financial reporting. Although this practice does not contradict the Conceptual Framework, improving coordination between operational and finance departments would further strengthen the efficiency of the

recognition process while maintaining the reliability of accounting information.

2. Measurement

The measurement of complimentary food and beverage transactions also demonstrates consistency with the Conceptual Framework for Financial Reporting (2025). Bali Agung Village measures complimentary expenses using the actual cost of raw materials consumed in producing food and beverages. The calculation is based on recipe costing and inventory costs applicable at the transaction date, ensuring that recorded expenses represent the actual economic resources consumed.

This approach is consistent with Chapter 6, Paragraph 6.1 of the Conceptual Framework, which emphasizes that recognized financial statement elements should be measured using an appropriate monetary basis that provides relevant and faithfully represented information. By applying historical cost based on actual food costs, the hotel minimizes estimation bias and improves the consistency of expense measurement across reporting periods.

Furthermore, using recipe costing allows management to monitor food costs more accurately and supports cost control within the Food and Beverage Department. Consequently, the measurement method adopted by the hotel not only complies with the Conceptual Framework but also contributes to more effective operational cost management.

3. Presentation and Disclosure

The presentation of complimentary food and beverage expenses generally complies with the Conceptual Framework because these transactions are presented as operating expenses within the Food and Beverage Department. The use of a dedicated complimentary expense account enables management to distinguish complimentary transactions from other operating expenses and facilitates internal monitoring of complimentary expenditures.

However, the disclosure aspect has not been fully implemented in accordance with the objective of providing transparent and decision-useful financial information. Although complimentary transactions are supported by vouchers and internal documentation, they are not specifically disclosed in the financial statements. As a result, external users cannot identify the amount, purpose, or significance of complimentary expenses separately from other operating costs.

From the perspective of the Conceptual Framework, adequate disclosure is essential to improve the understandability, relevance, and faithful representation of financial information. More comprehensive disclosure would enable management and other users of financial statements to evaluate the effectiveness of complimentary programs, monitor operational efficiency, and enhance accountability. Therefore, while the presentation of complimentary expenses is generally appropriate, improving disclosure practices would further strengthen the quality and transparency of the hotel's financial reporting.

Analysis of Accounting Treatment at Bali Agung Village Hotel Based on the Uniform System of Accounts for the Lodging Industry (USALI), 12th Revised Edition (2024)

1. Service Recovery (Schedule 5: Administrative and General)

The findings indicate that complimentary food and beverages provided to guests as compensation for complaints have been recognized as operating expenses. However, the expense classification applied by Bali Agung Village does not fully comply with the USALI, 12th Revised Edition. While the hotel records these transactions under the Food and Beverage Department, USALI classifies service recovery costs under the Administrative and General Department because such expenditures are incurred to resolve service failures rather than support normal food and beverage operations.

This difference in classification affects the quality of managerial information produced by the accounting system. Recording service recovery costs within the Food and Beverage Department may overstate departmental operating expenses while understating administrative costs, thereby reducing the accuracy of departmental performance evaluation and operational cost control. Classifying these transactions according to USALI would provide management with more representative cost information and improve the comparability of financial reports across hotels implementing the same accounting guidelines.

These findings support Edström et al. (2022), who emphasize that service recovery compensation is an important strategy for restoring customer satisfaction and maintaining long-term customer relationships. Accordingly, accounting classification should reflect the economic purpose of the transaction rather than merely the department providing the complimentary food and beverage.

2. Complimentary Services and Gifts (Schedule 2: Food and Beverage)

Unlike complaint-related transactions, the accounting treatment of complimentary food and beverages provided to repeat guests generally complies with the USALI. Bali Agung Village recognizes these transactions as operating expenses within the Food and Beverage Department, which is consistent with the classification of Complimentary Services and Gifts recommended by USALI.

Although the hotel uses the account title Food and Beverage Complimentary instead of Complimentary Services and Gifts, this difference is primarily terminological and does not alter the economic substance of the transaction. The accounting treatment appropriately reflects the purpose of providing complimentary food and beverages as a customer relationship strategy designed to encourage repeat visits and strengthen guest loyalty.

This finding is consistent with Palacio et al. (2020), who argue that complimentary services constitute an effective relationship marketing strategy by enhancing customer satisfaction and increasing the likelihood of repeat patronage. Therefore, the accounting treatment implemented by

Bali Agung Village appropriately reflects both the operational purpose of the transaction and the classification principles established by USALI.

3. In-House Entertainment (Schedule 5: Administrative and General)

The findings further indicate that complimentary food and beverages provided to owners and internal hotel personnel have not been classified in accordance with the USALI. Bali Agung Village records these transactions under the Owning Company account within the Food and Beverage Department, whereas USALI classifies internal hospitality expenses as In-House Entertainment within the Administrative and General Department.

The difference in classification may reduce the usefulness of financial information because administrative expenses associated with internal business activities remain combined with departmental food and beverage operating costs. Consequently, the financial statements may not accurately reflect the functional purpose of these expenditures, limiting management's ability to evaluate departmental performance and allocate operating costs appropriately.

From the perspective of USALI, expense classification should be based on the underlying purpose of the transaction rather than on the department providing the goods or services. Since complimentary food and beverages for owners and internal personnel support administrative and business relationship activities, recording these costs as In-House Entertainment would provide a more faithful representation of their economic substance and improve the consistency and comparability of hotel financial reporting.

Overall, the findings demonstrate that the accounting treatment of complimentary food and beverages at Bali Agung Village generally complies with the Conceptual Framework for Financial Reporting regarding recognition, measurement, and presentation. However, improvements are still required in disclosure practices and, more importantly, in expense classification under the USALI. Proper classification based on the purpose of complimentary provision would enhance the relevance, comparability, and decision usefulness of financial information while supporting more accurate evaluation of departmental performance and operational cost management.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that complimentary food and beverage practices at Bali Agung Village are implemented for three primary purposes: service recovery for guest complaints, appreciation for repeat guests, and support for owners or internal hotel activities. These practices are supported by an authorization procedure using complimentary vouchers, which function as both internal control documents and the basis for accounting records.

From the perspective of the Conceptual Framework for Financial Reporting (2025), the accounting treatment of complimentary food and beverage transactions generally complies with the principles of recognition, measurement, and presentation. However, disclosure remains limited because complimentary expenses are not specifically disclosed in the financial statements. Based on the Uniform System of Accounts for the Lodging Industry (USALI), the accounting treatment for complimentary transactions provided to repeat guests is consistent with the recommended classification. In contrast, complimentary transactions related to guest complaints and owners or internal personnel have not been classified in accordance with USALI because they remain recorded within the Food and Beverage Department rather than the Administrative and General Department.

The findings contribute to hospitality accounting literature by demonstrating the importance of classifying complimentary expenses according to the economic purpose of each transaction. Practically, hotels are encouraged to improve disclosure practices and adopt USALI-based expense classifications to enhance the relevance, comparability, and decision usefulness of financial information.

ADVANCED RESEARCH

This study is limited to a single three-star hotel and focuses exclusively on complimentary food and beverage transactions. Consequently, the findings cannot be generalized to all hospitality businesses with different operational characteristics. Future research is recommended to examine the accounting treatment of complimentary transactions across different hotel categories or other hospitality sectors, such as resorts and restaurants, using comparative or multi-case study approaches. Further studies may also investigate the relationship between complimentary expense classification and financial performance or managerial decision-making.

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