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SPHM  
HOSPITALITY

INDEX GOLF ACCOUNTING S.O.P



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# Golf Accounting Standard Policies & Procedures



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8/22/2016



## SPHM Golf & Country Club Management

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To Manual Holders,

The implementation and maintenance of internal controls in your golf is the joint responsibilities of Operations and Finance at Golf all Department Heads. This Accounting Standard Policies & Procedures has been developed to define standards of internal control which should operate at the golf to assist those departments in discharging their duties.

The Accounting Standard Policies & Procedures is intended to be a working document enabling you to carry out your day – to – day duties more effectively. Because segregation of duties is so fundamental to the maintenance of internal control standards, suggested organization charts have been included, together with schedules of responsibilities of key golf staff, including non-financial staff.

We have deliberately refrained from using the term “Accounting Standard Policies & Procedures” as it is appreciated that procedures to become appropriate. The principles behind the internal controls in the Manual do, however, apply to your golf. To ensure consistency, any significant variance from standards will require approval by your Chief Finance Officer (CFO).

This Accounting Standard Policies & Procedures was prepared in construct your golf Finance Department, that to be effective, it needs to be kept up – to – date for systems developments and advances in technology. To enable this, your regular feedback is essential.

This Accounting Standard Policies & Procedures is given right to Business Owner who purchase or hire as a consultant, managed and consultation basis. To copy this Accounting Standard Policies & Procedures is violates a personal intellectual copyright is against the law.

Agustinus Agus Purwanto, SE MM  
*Chief Executive Officer / Founder*  
*An owner of Sun Paradise Hotels Management*

### Accounting Policies – 1000 Series

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- A-1003 Controller's Responsibilities
- A-1004 Manager's Fiscal Responsibilities
- A-1005 Accounting Records
- A-1006 Confidentiality of Accounting Records
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- A-1502 Accounting Software & Point of Sale System
- A-1503 Petty Cash Funds
- A-1504 Check Signing Authority
- A-1505 Methods of Payment
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- A-1508 Accounting Definitions
- A-1509 Expense Dictionary
- A-1510 Fixed Asset Useful Life
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- A-1514 Bank Accounts
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- A-2006 Payroll Corrections & Adjustments
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- A-3005 Departmental Payroll Summary Analysis
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- A-3503 Budget Development Timeline
- A-3504 Operating Budget
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- A-3506 Tools to Beat Budget
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- A-6504 Finance Charge on Delinquent Accounts
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- FM205 Capital Budget Request Summary
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- FM207 Linen Inventory Count
- FM208 China Inventory Count
- FM209 Flatware Inventory Count
- FM210 Glassware Inventory Count
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- FM220 Daily Report of Golf Rounds
- FM221 Annual Retail Buying Plan
- FM222 Pre-Cost Menu Pricing
- FM223 Buffet Post-Cost Analysis
- FM224 Banquet Event Order (BEO)
- FM225 Rolling Catering Forecast
- FM226 Catering Contract
- FM227 Catering Deposit Log
- FM228 Purchase Order
- FM229 Pay Period Summary Report
- FM230 Departmental Payroll Summary Analysis
- FM231 Master Payroll Summary Analysis
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- FM233 Tools to Beat Budget Expense Log
- FM234 Tools to Beat Budget Expense Log Summary
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- FM238 Check Receipt Log
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