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### Implementation of hotels' internal control in Vietnam

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#### Abstract

With the development of the hotel industry worldwide, the hotel business market in Vietnam is also on the rise, occupying an important position in the country's economy. However, in order to help hotels do business effectively and achieve the set goals, it is necessary to have strict internal control, so building a strict internal control system is a must. of the necessary and important measures because they will help prevent and detect errors and weaknesses, reduce losses, and improve the effectiveness of risk management,

control and governance processes. The function of control management is to help the hotel do what is necessary to achieve its goals. Therefore, control is a forward-looking action, as it ensures the hotel's operations achieve their goals. Therefore, in order to promptly detect risks and weaknesses at the hotel, the effectiveness of the internal control system will play a very important role in assessing the quality of guests' activities hotel.

**Keywords:** Internal Control, Hotel Management, Vietnam

#### 1. Introduction

The hotel industry is a relatively broad industry with a wide variety of businesses, from single individuals to corporations worldwide that can participate in this business. The hotel industry is not only a business of accommodation and food services, but also expands to many other services such as event organization, travel, membership card, health care. According to research by Mara.A (1991), in addition to the specific control activities of each hotel, a complete and effective internal control system will include:

- The authenticity of the revenue and expenses of each department of the hotel (reception, food, kitchen, housekeeper).
- Rationality in purchasing, receiving and cost recognition processes.
- Rationality in the inventory management process.
- Accuracy and timeliness in financial data.

In today's business environment, the organization's internal control system is always affected by many factors, both internal and external to the enterprise. According to the COSO 2013 reporting framework, the existence and performance of the five components play an important role in achieving a company's internal control objectives, so they are considered the key factors. affect the effectiveness of internal control. The five main factors include: (1) Control environment; (2) Risk assessment; (3) Control activities; (4) Information and communication; and (5) Supervision.

In order to build a strict internal control system to limit risks, businesses in general and hotels in particular need to learn carefully and in detail about the five influencing factors, the degree of The impact of factors on the business activities of the entity, thereby establishing reasonable control policies and procedures, evaluating and implementing control measures, preventing risks, fully monitoring activities. Action takes place to help the unit improve its operational efficiency and achieve the set business goals.

#### 2. Components of the internal control system in the hotel sector

Despite the differences in industries, business fields as well as the way in which the internal control system is built between enterprises, any internal control system of an enterprise is affected by 5 factors. establish a system of internal control.

##### 2.1 Control environment

It is an important factor affecting the effectiveness of the internal control system. In addition, the control environment also reflects the management's attitudes and operating policies. In the hotel industry, the control environment is represented by the following factors:

**Organizational structure:** Build a clear organizational structure, with the division of powers and duties between departments in order to minimize the conflict of interests between stakeholders. In the hotel sector, the separation between the board of directors and management will help the hotel balance the interests of stakeholders, while focusing on customer service quality while ensuring growth profit.

**Structure and functions of the hotel organization:**

**Board of Directors:** including director and deputy director  
 Functions: organizing and managing all related issues within the scope of their authority, managing finance, managing human resources, managing all business activities in the hotel.

**Front desk department:**

Function: perform the processes associated with the guest, act as a bridge between the guest and the guest services inside and outside the hotel.

**Chamber parts:**

Function: responsible for serving guests about sleeping services during their stay at the hotel

**Restaurant department:**

Function: responsible for organizing the serving of dishes and drinks that guests request.

**Stove parts:**

Function: preparing food and drinks for guests staying at the hotel as well as passing guests.

**Accounting department:**

Functions: participate in the revenue and expenditure activities of the hotel and other financial related issues in the hotel.

**Technical department:**

Function: in charge of the technical facilities in the hotel such as: electricity, water ... the equipment installed in the hotel always works well to serve guests.

**Protection part:**

Function: protect the entire property of the hotel, ensure the safety of security, life and property of guests during their stay at the hotel.

- **Integrity and ethical values:** For some of the world's major hotel groups, the development of standards of operation (Standards of Operation) will aim to ensure that employees always comply with those standards. regulations have been set. In addition, setting up an information channel to encourage employees to reflect the actual signs of wrongdoing in the workplace will help the hotel control potential risks well. Normally, every year restaurants and hotels organize skill training classes to help employees improve their professional knowledge to ensure increased working efficiency and professionalism. Measurable goals encourage hotel staff to perform effectively while allowing management to track employee progress. Management can determine whether goals have been achieved or if corrective action is needed.

- **Assignment of authority and responsibility:** Daily activities at the hotel often involve many different departments. Therefore, the clear and appropriate division of powers and responsibilities according to each department will help the activities run smoothly and bring high efficiency, especially the time of the hotel industry is very important. flexible.

The staff will be divided into different departments depending on the size of the hotel. However, the hotel will

be divided into many different departments.

Front desk department: booking rooms, answering questions, complaints, settling bills...

Room department: the department responsible for the cleanliness and aesthetics of the rooms.

Maintenance department: monitoring, repairing, maintaining machine operation..

Financial accounting department: responsible for managing, storing and reporting all financial transactions.

Security department: general security management of the hotel, ensuring the safety of the restaurant, ensuring the safety of customers

Marketing sales department: sales and marketing increase hotel sales

Merchandise storage department: storage and supply department to the department within the hotel department.

Information technology department: organization and implementation consulting department, hotel information system telephone.

- **Personnel policy:** Promulgating clear, fair and reasonable regulations on rewarding, disciplining and promoting employees will positively affect the effectiveness of the control environment to motivate employees. Human resource development increases individual and collective discipline.

**Bonus mode**

Depending on the title, rank, qualifications, experience, workload and size of the restaurant and hotel, the units will pay the appropriate salary for employees. Salary will be paid 1 time or 2 times per month through personal account or cash. However, most restaurants and hotels pay salaries via card to limit the risk of losing money for employees and make the payment process more convenient.

In addition to the monthly salary regime, the restaurant and hotel also have a service charge to be divided equally among employees and bonuses for employees when employees exceed targets or increase work performance. In addition, the hotel restaurant also pays the 13th month salary and holiday and Tet bonuses for employees.

**Insurance mode**

Restaurants and hotels must fully implement insurance regimes for employees such as social insurance, unemployment insurance, health insurance. In addition, the unit must supplement benefits such as periodic health checks, health insurance for relatives (if any) ...

**Subsidies and allowances**

In addition to salary, the hotel restaurant also provides additional allowances for employees to stabilize their income such as fuel allowance, housing allowance, phone card money, shuttle bus, lunch money, drinking water, birthday/wedding gifts, teambuilding, company money or annual travel to build team spirit.

**Annual leave with salary**

Restaurant and hotel staff will have 12 paid annual leave days. Some places also apply progressive annual leave according to service seniority. In addition, employees can take 3 days of leave for marriage or mourning.

**Promotion policy**

If, in the process of working, employees have good

achievements or more advanced skills, they will be promoted to higher positions.

### **Professional development training courses**

Usually, every year, restaurants and hotels organize skill training classes to help employees improve their professional knowledge to ensure increased working efficiency and professionalism.

### **Competency Assurance:**

Regularly organize training courses for employees in order to improve professional knowledge and soft skills, help employees meet the professional working environment at the hotel and constantly improve their inherent capacity to meet the needs of customers. Meeting the needs of enterprises in general and many competitive external environments require constant improvement and assurance of human resources, bringing many advantages.

## **2.2 Risk assessment**

- **Defining the objectives of the unit:** In order to achieve the set business objectives, management should regularly develop forecasts on the operating and financial situation and make plans to support them. respond to possible risks in the hotel, update the latest information to have many new plans and solutions for the hotel.

**Organizational Mission:** Every organization has a reason or purpose for existence. This is the basis for the organization's mission statement. An organization's mission can be expressed in a mission statement, which defines the sole purpose of the hotel development.

### **Hotel management:**

The hotel's mission statement should reflect the management philosophy. Because of different operating styles, the mission statement will vary from hotel to hotel. A mission statement guides managers in their work by defining the basic values of the hotel. Above all the hotel's mission is one of principle means it uses to differentiate itself from other hotels.

### **Hotel staff:**

The mission is to help hotel staff meet or exceed the expectations of both guests and management. A mission statement can also serve as the basis for job descriptions and performance standards and as an introduction to the hotel for new employees. This should also appear in the employee handbook and training manual along with the job description.

**Objectives:** Objectives are the activities, standards, and organizations that must be successfully carried out or achieved successfully in order to carry out its mission. Objectives are more specific than tasks; it requires a certain level of achievement that can be observed and measured.

Measurable goals encourage hotel staff to perform effectively while allowing management to track employee progress. Management can determine whether goals have been achieved or if corrective action is needed.

**Risk identification:** Develop a response team and specific response procedures to deal with emergencies occurring at the hotel.

**Requires large investment capital:** The first risk in the hotel industry – Capital is difficult to recover quickly. The hotel industry is a long-term business. While it is possible to generate high business profits by attracting a constant stream of customers, the payback period can be years. In addition, to be able to build a hotel, the investor may have to

borrow a large amount from the bank and bear monthly interest. This can put a lot of pressure on investors especially if they have to borrow a lot of capital to open a hotel.

**Risk analysis and assessment:** Management regularly reviews and evaluates possible risk frameworks for customers at all areas of the hotel in order to take appropriate countermeasures, minimize consequences. results to prevent recurrence. In addition, performing risk analysis and proposing measures to limit risks for activities provided by third parties will help the hotel manage well and closely the possible risks to guests. The hotel may use short tests periodically to detect possible risks. These short tests help you review your hotel's risk management system and make appropriate adjustments to optimize costs.

### **Improve the risk handling process in the hotel business.**

Currently, most hotels have the same risk management process, so when planning risk treatment, you need to refer to the hotel's own factors such as: regional culture, equipment and facilities, local regulations, etc. Risk assessment is an important part of the hotel's long-term and sustainable development plan. It is necessary to check and improve the skills of security staff in the hotel regularly: skills to handle emergencies, knowledge of fire prevention, the ability to use escape routes, etc. The hotel can open annual training classes to improve the knowledge and skills of staff to help better handle bad situations.

## **2.3 Control operation**

- **Division of responsibilities:** The departments in the hotel need to have the division of responsibility corresponding to each department according to the management and implementation functions.

- **Control of information processing:** For hotel business, the control and protection of customers' personal information, especially credit card information, is of top concern. Therefore, the hotel needs to build a strict control process to protect customers' personal information, credit cards (Payment Card Industry Data Security Standards) and employees must always be cautious in the process of handling information. believe that.

**Internal recording system:** ensuring current data are available, many institutions have developed advanced internal recording systems that use computers to provide information.

**Intelligence system:** provides managers with daily information about the happenings of the external environment.

**Information research system:** collect information on a problem posed in front of a good organization, the characteristics of good information research are scientific methods, using many methods of model building, quantitative quantification. cost/benefit ratio of information value.

**Decision support system:** includes statistical systems and decision models to support managers to make better decisions

- **Asset protection (physical control):** The hotel management board periodically analyzes financial data that directly affects the hotel's operating results. Hotel security works in pairs, groups or individually. depending on the size and needs of the hotel. They have a variety of duties but spend most of their time patrolling the property, checking stairs, and often overseeing a certain area as assigned.

Integrated electronic surveillance is also an important part of security operations in many hotels. A hotel security officer typically performs the following duties:

- Patrol, ensure the safety of property of guests, hotel and staff both inside and outside.
- Check security locks and alarms on doors and stairs.
- Escort guests when necessary.
- Monitor security cameras.
- Submit written reports.
- Work and cooperate with local law enforcement.
- Timely handling when security incidents arise: disputes, violence, theft.

- **Analysis and review:** The management periodically evaluates and analyzes the actual performance compared with the forecast and plan in order to take timely corrective measures to achieve the set business goals.

**Hotel access control and inspection system.** The solution to install an access control system for hotels uses a flexibly operating system on the principle of card or fingerprint verification or a combination of both. The hotel access management system ensures security for guests to stay, only those who are registered with can enter and exit the hotel. Data from the card readers, fingerprints attached at the entrance is transmitted to the processing center and connected to the computer so that the software can output reports on events. The hotel entrance management solution system includes: – Parking control for the hotel: The solution to manage hotel entrances and exits by magnetic cards, combined with automatic sea recognition cameras to bring modernity, luxury right from the moment guests start arriving at the hotel. – Management of entrance and exit to the elevator lobby, restaurant, bar area, swimming pool area, gym. After guests come to stay and check in, they will be given 1 magnetic card each or take fingerprints, molds, etc. front for access to extended services in the hotel. The system helps to limit strangers, who are not allowed in or out, from being able to enter inside, affecting guests staying. – Room door access management At each room, an electronic door lock is installed. Customers use card or fingerprint to open the room. - Surveillance cameras, access management Surveillance cameras ensure security and safety for the observation area. The camera system can be integrated with AI technology to detect strangers, detect suspicious objects, measure body temperature automatically. Hotel door control system includes: Fingerprint reader, magnetic card Lock release latch, control door gate Exit button Computer installs management and control software

## 2.4 Information Communication

- **Building an effective management reporting system:** Through the formation of a system of useful reports to provide information on operations, finance, etc., the hotel will be able to maintain and improve its control capacity. control in the unit, forecast and prevent possible risks in time to change, creating many new orientations.

The management reporting system in each enterprise will be built differently depending on the management requirements of the leader. However, it will basically include the following 4 types of reports:

- Measurement report
- Trend report
- Expense report
- Budget report.

- **Ensuring the quality of information:** The hotel needs to build an information control department and is responsible for speaking as well as ensuring the accuracy of traditional information sources, still maintaining considerable power in the communication of guests. hotel, but digital marketing is also essential, so the two should work in tandem to achieve multiple internal and external supply goals.

An organization can have many levels, each of which needs its own management information system. A typical system has 4 levels of strategic and expert and operational. Therefore, in an organization with 4 levels of management information systems there may be common parts.

## 2.5 Monitoring

- **Regular monitoring:** The hotel needs to organize unexpected inspection sessions on the working process, in order to review the quality of operations at the departments and detect signs of unusual violations. It is through monitoring and tracking to detect problems and reflect so that the monitored object promptly corrects and corrects defects, avoiding violations.

- **Periodic monitoring:** The hotel's internal control staff periodically conducts a review of control activities to assess the adequacy of existing controls and develop alternatives. when necessary. Periodic environmental monitoring report is a form of reporting the current status of the hotel to senior management managers.

A good Supervisor not only helps the “operating machine” at the restaurant to be more stable and “run smoothly” but also helps to improve the business thanks to the customer retention strategy.

## 3. Actual situation of internal control activities of Vietnamese hotels

Vietnam has not opened to international tourism since March 2020. The number of international visitors to Vietnam in 2020 decreased by 78.7% compared to the previous year, of which more than 96% were international visitors in the first quarter of 2020. Since the second quarter of 2021, our country has not opened to international tourism, so the number of visitors is mainly experts and foreign technical workers working in projects in Vietnam.

In the first 6 months of 2021, international visitors to Vietnam decreased by 97.6% over the same period last year, estimated at 88.2 thousand arrivals and decreased in all modes of transport. The overall demand for domestic tourism decreased due to the implementation of social distancing requirements, on the other hand, due to the fear of the epidemic and the decrease in people's income. Domestic tourists in 2020 decreased by 34.1% (reaching 56 million arrivals), total revenue reached VND 312,000 billion, down about 58.7% over the same period in 2019. In the first 6 months of 2021, reaching 30.5 million turns, total revenue was estimated at 134,000 billion VND, down 24.2% over the same period last year.

Tourism revenue in the first 6 months of 2021 is estimated at 4.5 trillion dong, down 51.8% over the same period last year. Some localities implemented social distancing, so domestic tourism dropped sharply such as Hanoi down 44.3%, Ho Chi Minh City down 53.6%, Quang Ninh down 36.6%... The locality has prospered to welcome domestic tourists in the first quarter of 2021, but the 4th outbreak of the epidemic caused guests to cancel rooms, cancel tours in

bulk, causing great damage to accommodation businesses and travel businesses.

In 2020, 90% of travel businesses will temporarily stop operating, and 10% will operate in moderation. Currently, there are only about 2,200 enterprises with travel business licenses nationwide, with most of them switching to domestic travel business. Tourism workers are forced to change jobs to earn a living, leading to the risk of shortage of human resources when tourism recovers. According to forecasts of experts, Vietnam's tourism industry needs at least 5 years to recover.

#### 4. Building an effective internal control system at Vietnamese hotels

With the outstanding development of the "smokeless industry", businesses operating in the hotel sector in Vietnam need to build an internal control system suitable to the form and size of the unit to improve the quality of the hotel industry. competitiveness of the unit in the diversified tourism market today. In order for the internal control system to operate well and effectively, in accordance with the characteristics of each hotel, hotels need to clearly define the business characteristics and operating criteria of the unit, in order to set a the internal control system is clear, tight, there is interaction between the stakeholders so that all members of the hotel understand the importance and effective support of the internal control system for the company. hotel operations. Key points to note include:

- **Firstly**, about the goal of building the hotel's internal control system: The management board needs to establish control objectives based on the operational objectives of each department, and at the same time build support tools. Support to carry out control procedures, the basis for assessing the compliance, honesty and correctness in the work of employees in the hotel.

- **Second**, the scope and object of implementation to ensure the effectiveness of the internal control system: Internal control activities need to be applied on all activities taking place in the hotel and with the participation of employees. all individuals are working at the hotel. In addition, the hotel needs to build a reasonable organizational structure, creating conditions for easy and smooth communication of information. At the same time, for hotels under the management of corporations, the internal control system should be applied uniformly in all member hotels, ensuring that the internal control standards of Group is followed by all members.

- **Third**, detailed content of internal control activities: In addition to checking, evaluating and processing financial information, hotels also need to pay attention to the service quality of activities that they operate. supply units to customers to forecast and analyze potential risks, thereby offering appropriate countermeasures, minimizing consequences, and preventing recurrence.

- **Fourth**, the method of implementing internal control: In addition to the staff in charge of internal control who always monitor and review control activities, the hotel needs to clearly define the responsibilities and powers of each department. department, each employee, to avoid internal conflicts leading to inefficiencies in the implementation process.

- **Fifth**, ensure operating principles in the process of implementing internal control: Hotels need to build an independent internal control board to ensure objectivity and

honesty in evaluating the usefulness. effectiveness of the internal control system at the unit, contributing to support the management in issuing control reports and proposing measures to deal with risks.

#### 5. Conclusion

An effective internal control system will contribute to helping businesses in the hotel sector develop more sustainably, improve competitive efficiency, and reduce potential risks in business. Hotels need to learn and pay attention to the internal control system in order to make improvements to make the management system more and more effective and achieve the set business goals. With fierce competition taking place in the market, building and constantly perfecting the internal control system becomes an urgent requirement now and in the future. Internal control of revenues is only a matter of great concern to the Manager. Currently, the hotel has not only completed its political mission of serving the central delegations, but also regularly innovates and improves working etiquette and improves service quality to compete in the market. To do this show. The hotel must do how to control all aspects of its activities. Want that. The side bridge hotel set up a good control system right in their unit, this is the system. It can be said that in the past time, the internal control of revenues only at the Hotel has made many advances, contributing significantly to the effective management and use of revenue sources, increasing coverage, and preventing losses. expense. Besides the achievements, the internal control of revenue collection only at the hotel is not effective and scientific, has not yet developed an internal spending regulation, so the expenditure control is still considered in compliance with not paying attention. to the development of specific mechanisms to handle mistakes in management and expertise. To overcome the above limitations, the thesis has proposed some solutions when marketing. It can be said that, based on scientific grounds, theory combined with practice, the proposed solutions will contribute to strengthening and perfecting the internal control of revenue collection contracts.

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