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## **Controlling in state own companies in Vietnam: A case of Tourism Industry**

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### **Abstract**

An enterprise, whether large or small, belonging to any legal form, before development needs to stand firm, so it is necessary to set out the activities that the business needs to do to achieve its goals. spending and earning profits for the business. Activities that a business requires to perform four basic functions as follows: planning, organizing, leading and controlling functions. If the previous three functions serve for planning, implementation and execution, the control function is the function that helps to review and check step by step, helping enterprises to avoid unnecessary risks and errors. Yes, and at the same time have solutions to adjust and overcome. As one of the four most important functions

of corporate governance, control is the process of proactively monitoring the work of an organization based on the stated standards. A control management system is a strategic tool for responsible management organizations, and at the same time responsible for the performance and effectiveness of the work. The system is also a tool to provide feedback to managers on how to achieve the set goals. Even though there are ideas that are consistent with a clear implementation strategy, business activities need to be periodically controlled, regularly monitored to capture changes in reality compared to the plan in order to have timely response.

**Keywords:** Controlling, State Own Companies, Tourism Industry, Vietnam

### **1. Introduction**

#### **1.1 Research purposes**

On the basis of studying the provisions of Vietnamese and international laws on geographical indications, quality control models for some geographical indications of Vietnam, the thesis proposes some complete solutions. improve and improve the efficiency of quality control from cultivation, selection of raw materials, processing, preservation, certification, stamps and labels until the products bearing the geographical indications reach the destination, consumer's hand.

#### **1.2 Object and scope of the study**

1. Research object: the provisions of Vietnamese law and international treaties to which Vietnam is a contracting party on the quality control system for GIs as well as quality control models for geographical indications that Vietnam is applying.
2. Research scope: The thesis focuses on researching theoretical and practical issues of Vietnamese law on quality control for geographical indications within the territory of Vietnam, on the basis of regulatory documents. breaking the law from 1995 to present.

#### **1.3 Research Methods**

On the basis of dialectical and historical materialist methodology, the thesis applies research methods of legal science in particular and of social science in general such as historical method, jurisprudence method, etc. comparative, inductive, interpretive, and systematic methods.

### **2. Content**

#### **2.1 What is control?**

Control is a process of monitoring activities to ensure that those activities are carried out as planned and to correct significant deviations.

All managers are responsible for the process of controlling whether their parts are executed as well as planned or not. Managers cannot truly understand whether their parts have been properly executed until they have assessed what activities have been completed and compared actual results to established standards. before. According to management science, there are usually two layers of control in an enterprise: Control of the owner over the company's managers and control of the company's

managers over all activities within their scope. manage. An effective system of control must ensure that activities are completed in a manner that is achievable as set forth by the organization's objectives. An effective control system is a system in which everyone has to work hard and no one dares to do wrong, and at the same time, it helps enterprises minimize risks on the way to the goals that the enterprise has set. suggest. All mechanisms and regulations that enterprises put in place and build are geared towards such a control system. Loss of property is only a small part of such mischief. At that time, the damage could be hundreds, thousands of times higher than the property lost due to wrongdoing.

## 2.2 Purpose

- Clearly define the goals, the results achieved according to the planned plan.
- Ensure resources are used efficiently.
- Identify and predict fluctuations in both inputs and outputs.
- Accurately and promptly identify errors and responsibilities of each individual and department in the organization.
- Facilitating the convenient implementation of the functions of delegation, command, authority and responsibility regime.
- Forming a statistical system, reporting according to appropriate forms.
- Extracting and disseminating experience, improving governance.

## 2.3 The role of control

Strengthening management decision making: Control activities help to collect information about changes in the social and economic situation and the evolution of those changes to make decisions about operations or investments. private, business of the enterprise. This helps managers supplement and improve to make more accurate decisions.

Timely prevent mistakes: Management control is responsible for keeping the organization on track and anticipating possible events. This also means evaluating activities periodically, comparing with the original implementation plan and strategy and making timely adjustments, avoiding the possibility of major mistakes, as well as saving money. possible costs for the offence.

Improve and upgrade operational processes: Through periodic review of activities step by step, leaders and managers will standardize the processes, operating methods, and objectives of the organization, thereby get solutions to help improve and upgrade operating apparatus and processes. Economic and social changes take place continuously, making businesses also have to increase the intensity of review, addition and modification. However, it is also an opportunity for businesses to grasp the trend and bring in more profits.

## 2.4 Essential factors of control

### a. According to time of control:

- Preventive control: A control that takes place *prior to performance* of an activity
- Cost effective
- ISO 9000 and other standards
- According to source of control:

- Concurrent control: A control that *monitors activities while being carried out*
- Observing and intervening
- Supervisors

- According to level of control

- Feedback control: A control that *evaluates an activity after being performed*
- Guidelines for nextime improvement
- Financial statements

### b. According to source of control:

- External control: Based on the belief that *employees are motivated primarily by external rewards and need to be controlled* by their managers.

- Top down control
- Theory X

- Internal control:

- Based on the belief that *employees can be motivated by building their commitment* to organizational goals
- Bottom up control
- Theory Y

### c. According to level of control:

- Strategic control – relates to *vision, mission and general goals*, as well as *policy and guidelines*, as a result of strategic planning.
- Tactical control – relates to *strategy decomposed into action programs*, as well as their *feasibility study*, as a result of tactical planning.
- Operative control – relates to *concretely assigned tasks*, as well as *measures* to realize/achieve them, as a result of operative planning.

## 2.5 Control Process

- ❖ Standard – *unit of measurement* used to evaluate results
  - Example: >50% - pass (A,B,C), <50% - failed (D)
  - Standards should be *meaningful and accepted* by people doing the measuring and those being measured
    - Quantitative standards – turnover, profit, cost, time, market share, return rate...
    - Qualitative standards – perception, feeling, recognition, loyalty...
- ❖ Deviation – the *size of discrepancy* between performance standards and actual results.
  - In percentage (%) in relation to standards
    - Significant (nonrandom) – 1% or 10%,
    - Insignificant (random) – 1% or 10%, it depends on character of standard, type of business and industry..., wisdom and experiences will tell
  - Reason of deviation?
  - To whom deviation must be communicated?
  - Do nothing – if things are getting done well.
  - Solve the problem – manager *consults with team members, with knowledgeable parties* engaged or solve it in his or her own way.
  - Revise the standard – because of *changes in the environment*. Repeating the control cycle.

## 2.6 Measures to control enterprise risks

- Analyze risk control methods and techniques
- Loss prevention
- Replace or modify the hazard
- Minimize loss

- Information manage

### 3. Conclude

#### 3.1 Recommendations

In order to strengthen corporate governance in Vietnamese enterprises today, it is necessary to solve many problems both at the macro-management level of the State and within the scope of each enterprise.

On the side of state management agencies: We have achieved some important achievements in building a legal framework on corporate governance according to international practices, the important issue now is to make stakeholders The domestic economy understands, agrees and complies. To do this, the first important thing to do is to propagate and educate to build and raise awareness about corporate governance and its significance to the development process of enterprises and the whole economy. It is necessary to agree on the concept and content of management science, to build a system of the most commonly used basic concepts and terms in corporate governance in accordance with international standards and practices. The nature and basic content of governance will be expressed through the concepts and terms of the corporate governance framework. Thereby, the essence of governance will be expressed in a uniform, understandable and accessible way to owners, state officials, public servants and business managers. Therefore, the research and compilation of manuals, textbooks, and other reference materials on governance must clearly be a priority task. Actively and proactively organize training courses on corporate governance. It is necessary to study and put the contents of corporate governance into teaching at universities and training organizations instead of just teaching business administration in schools today. On the side of enterprises: To apply management science into practice, enterprises must consider corporate governance as an intrinsic and intrinsic requirement for the benefit of the enterprise as well as the sustainable and long-term development of the enterprise. The improvement of corporate governance capacity must be considered as one of the decisive factors constituting the competitiveness of enterprises. With the limitations as analyzed above, strengthening corporate governance in enterprises should first pay great attention to building a management system. That system must include: organizational structure, policies, regulations, professional processes, inspection and control; fully define the functions and tasks of the departments, have clear assignment, assignment and authorization, identify individual responsibilities associated with the quality of work and the interests of the performer; business processes must be detailed and specific enough to guide the implementation and clearly define the responsibilities of each relevant individual and department. The system of corporate governance regulations and processes should include: (1) Management of the Board of Directors: Operational regulations of the Board of Directors; Documents assigning tasks to members of the Board of Directors; Regulations on the organizational structure and functions and duties of the divisions and departments in the unit; Operational regulations of the enterprise; Regulations on operation and professional processes of departments and divisions; Regulations on information systems, reports on operational activities of business leaders, heads of departments; Financial management regulations;

Regulations on management and use of assets; Regulations on the order of making, reviewing, circulating and storing accounting vouchers; Regulations on management accounting, Regulations on the system of material consumption norms; Regulations, procedures on internal control... Besides building the system, the next problem is to make that system really work in the life of the enterprise. In addition to being consistent with the goal of developing and applying the system, it is necessary to pay great attention to monitoring, testing and evaluation in order to continuously improve the system to be more and more suitable to the actual conditions of the business.

#### 3.2 Conclusive remarks

Corporate governance according to international standards is an important factor to help businesses improve their competitiveness and diversify development resources, especially financial resources, in a "flat world". On the national level, creating a legal framework and implementing good corporate governance is of great significance in attracting investment, diversifying international economic cooperation and linkages. economic. The rapid increase in number, however, the limited competitiveness of Vietnamese enterprises in recent years has many reasons, of which the important reason is the very weak corporate governance. This is reflected in many different aspects: the organizational structure is very simple, heavy on family management, the management mechanism is mainly in the convenient style; The rights and obligations of the constituent parts have not been clearly distinguished such as: Board of Directors, Executive Board, Supervisory Board and employees. The planning and operating functions have not been distinguished. short-term nature, operating mainly according to operational thinking; Transparency is still limited and there is no mechanism to ensure transparency in operations; The interests of small shareholders and employees in the enterprise have not been paid enough attention; Functional administration activities are limited and simple. These limitations have created barriers to the growth of enterprises, making the development of enterprises lack long-term orientation and unsustainable.

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