TOWARDS EXCELLENT HOSPITALITY INDUSTRY THROUGH MANAGEMENT CONTROL SYSTEM FRAMEWORK

Stanislaus Adnanto Mastan
Universitas Ciputra, UC Town, Citraland, Surabaya 60219, Indonesia
email: Stanis.Mastan@ciputra.ac.id

Abstract
Indonesia's tourism industry hold particular promising potential, in fact from statistic's data shows that during last 10 years, visitation from foreign tourist was increased about 76%. Tourism object need to be support by sustainable facilities and infrastructures, therefore tourism industries is inseparable with hospitality industries. Surabaya like the others provincial capital city, hold main role as the entrance gate of tourists especially the foreign tourist when they want to travelling either in urban or remote areas, that is why data from government shows that over the last 3 years (2013 to 2016) hotel’s quantity in Surabaya increased more than by 60 hotels.
To ensure the quality of service deliverance each hotel obliged to have a series of management tools especially Management Control System (MCS). Most of hotel’s management in general using MCS to maintain every aspect and processes of services that carried out, however the real implementation of MCS in the field might have some differences with ideal expectation from stakeholders.
The purpose of this research is to find the role of MCS that have been using by five-star hotel’s management in Surabaya. This research uses qualitative method as an approach and uses in-depth interview include documentation and observation to collect data and information. The scope of this research also limited to the finance and accounting department only, as we know that all the procedures, recording and reporting is centered in this function.
The result of this study found 3 findings, first although that the MCS already implemented centralized from Head Office Hotel’s network, the MCS itself not entirely covered the need of entities despite the fact that there would be culture differentiation plus it never been evaluated regularly. Second, the compliance with MCS is very low, stakeholder especially employees tend to act recklessly while perform their function furthermore there is no punishment at all nor development related to the goals of the MCS. Third, the new policies made by head of department as the resolve from the evaluation or complaints.
from customer relatively slow, and this almost always happening, thus the preventive action in terms of handling problems couldn’t be maximized. These findings could be extended in the further research using another approach.

Keywords: Management Control System, Hospitality Industry, Finance Accounting, Hotel