A Big Push to World-Class Tourism: Strategic Analysis & Opportunities

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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

Research Background

United Nations World Tourism Organization (UNWTO) said that over the past six decades, tourism industry has show significant growth. International tourist arrivals have increased from 435 million globally in 1990, 527 million in 1995, to 674 million in 2000, and 1133 million in 2014 as shown in figure 1, according to UNWTO’s long term forecast this number will reach 1.8 billion by 2030. Reciprocally, International tourism receipts earned by destinations worldwide have surged from US$ 2 billion in 1950 to US$ 1.245 billion in 2014, and interestingly Asia and the pacific regions hold second position in the market share in around 23.2% (UNWTO, 2015). When this research was made, Asia and pacific regions led growth across world regions in international tourist arrival by up to 9% (UNWTO, 2016).

Basically hospitality industries cannot be separated with tourism industries, as it parts of tourism activities beside travel industries, both of these industries went tightly interconnected and interdependent (Kotler et al., 2016). The hospitality industry encompasses a very broad range of activities and organization, including restaurants and hotel operations that serve accommodation facilities (Guilding, 2002). The hotel industry acknowledged as the main part from hospitality industries, the global hotel industry total revenue in 2011 was US$
457 billion, and the highest hotel occupancy rates around 68% was in Asia Pacific and Europe regions (Killarney, 2015).

<table>
<thead>
<tr>
<th>Source</th>
<th>International Tourist Arrivals (million)</th>
<th>Market Share (%)</th>
<th>Average Annual (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>By UNWTO Regions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Europe</td>
<td>261.5</td>
<td>304.7</td>
<td>385.4</td>
</tr>
<tr>
<td>Asia &amp; Pacific</td>
<td>55.8</td>
<td>91.1</td>
<td>110.2</td>
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<tr>
<td>Americas</td>
<td>92.8</td>
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<td>Africa</td>
<td>14.7</td>
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<tr>
<td>Middle East</td>
<td>9.6</td>
<td>12.7</td>
<td>22.4</td>
</tr>
<tr>
<td>World</td>
<td>434</td>
<td>517</td>
<td>674</td>
</tr>
<tr>
<td>Advanced Economies</td>
<td>296.0</td>
<td>355.0</td>
<td>420.0</td>
</tr>
<tr>
<td>Emerging Economies</td>
<td>139.0</td>
<td>191.0</td>
<td>253.0</td>
</tr>
</tbody>
</table>

Figure 1 International Tourist Arrivals in the worldwide
Source: World Tourism Organization (UNWTO)

Indonesia, greatly known as archipelago nation in south east Asia, according data published in Tenth United Nations Conference on the Standardization of Geographical Names in August 2012 mentioned that Indonesia have approximately 17.504 islands and 9.634 of them has not been named (UNESC, 2012). The great number of islands in Indonesia stretches as far as 81.000 km, and about two-thirds of its territory is water (sea), this fact reflects clearly that Indonesia hold hidden potential particularly in the natural and ocean resources, including the tourism attractiveness (Bengen et al., 2013). Likewise, align with the worldwide growth in tourism industries statistical data show that the number of International Tourist Arrivals in Indonesia increase from 5.3 million in 1990 to 9.3 million in 2014 as shown in figure 2 below.

<table>
<thead>
<tr>
<th></th>
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<tr>
<td>America</td>
<td>209779</td>
<td>258584</td>
<td>297061</td>
<td>312209</td>
<td>333150</td>
<td>358707</td>
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<td>Europe</td>
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<td>1036420</td>
<td>1045866</td>
<td>1108521</td>
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<td>Africa</td>
<td>35507</td>
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<td>31640</td>
<td>41583</td>
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<tr>
<td>Middle East</td>
<td>35783</td>
<td>144661</td>
<td>175885</td>
<td>148788</td>
<td>185676</td>
<td>195518</td>
</tr>
<tr>
<td>ASEAN</td>
<td>2431154</td>
<td>3052285</td>
<td>3284664</td>
<td>3375291</td>
<td>3581420</td>
<td>3751074</td>
</tr>
<tr>
<td>ASIA &amp; Pacific</td>
<td>1188236</td>
<td>2481794</td>
<td>2314616</td>
<td>3058070</td>
<td>3404580</td>
<td>3741016</td>
</tr>
<tr>
<td>Total</td>
<td>5321165</td>
<td>7601944</td>
<td>7649731</td>
<td>8044462</td>
<td>8302129</td>
<td>9435411</td>
</tr>
</tbody>
</table>

Figure 2 International Tourist Arrival in Indonesia
Source: Badan Pusat Statistik

Commonly, every primary city has some function as gateway, which is the entrance and departure that distribute goods, services, people etc., some of this gateway’s function are Economic and Business, Knowledge, Transport, Attraction and Transport (Espon, 2013). Surabaya as the capital city of east java province, is the second largest city in Indonesia. Just like Jakarta, Surabaya hold particular function as the gate of entrance in tourism (attraction function) for east Indonesia regions, where international tourist would be passing through Surabaya before they go to tourism area within Surabaya or to the remote area, therefore the hospitality industry in Surabaya greatly developed. The quantity of hotel in Surabaya was
increased significantly from 104 hotels in 2013 to 189 hotels in 2016 as shown in Figure 3 below.

![Figure 3 The Quantity of Hotel in Surabaya from 2013 to 2015](image)

The satisfaction of the customer (tourists) is a main parameter that need to be considered by the hotel’s management, therefore increment progress of the hotel’s quantity in Surabaya should be followed with development in services quality (Lovelock and Wirtz, 2011). Management Control System (MCS) that centered in employee empowerment is required by hotel’s management to ensure the good deliverance of quality service to the customer (Ford et al., 2012). MCS Framework is the core function of management, the forms of MCS are vary, one of them is responsibility center in Finance and Accounting department who conduct and maintain the standard and procedures (Merchant and Stede, 2012). However not every hotel provides and enforce the standard operating procedure correctly, especially hotel with large group network.

This research makes certain number of contributions to hospitality literatures. First, this study presents a rare perspective in hospitality area, which is through the control system framework, also this study extends the previous study result in quality management (Kapiki, 2012), why and how the MCS become solid foundation in a company. Using MCS evaluation this study shows that the Financial Responsibility Centers (FRC) is substantial in terms of compose and define the apportioning of accountability for financial results within hotel’s management according to the corporate’s goal, in a simply way without FRC the company’s goal will never be reached.

Second, this research not only propose the description of MCS Framework but also extend the scope of study from the latest research (Sicari, 2011) in examining the Control System Tightness (CST), which reveals how the MCS affect and stimulate the organization to achieved its goals, the tighter MCS, the more organization is required to achieved its goals. Furthermore, this research wants to find any category or factor that significantly come up while collecting or classifying information, so it can be investigated even deeper in future studies.

**Literature Review**

Management Control System (MCS) have the essence capabilities to maintain the various process within organization to achieved its goals, the failure of management in carrying MCS may cause losses in financial, productivity and reputation even make organization to collapse (Mastan, 2016). Fundamental definition of MCS is a framework
consisting of objects control such as human behavior, which has to be controlled in order to avoid divergence from set objectives, in simply way the process of managers to influence other members of organization to carry out organization strategies, objectives or resources (Merchant & Stede, 2012; Anthony & Govindrajan, 2006).

Control System Tightness (CST) is a degree of certainty that members of organization will obey the organization rule, mechanism and standard operational procedures to achieved its vision, mission and objectives (Merchant & Stede, 2012). On the contrary there is a term Control System Looseness, which is a condition when the member of organization disobey the organization movement and act to the opposite direction from organization’s goal. Management / Leader / CEO need to use MCS to maintain the tightness CST level in their organization through respective and ethical ways. There are five type of management control based on merchant to generate tight control as shown in figure 4, however this research is limited only in Tight Result Control activities to get the maximum result.

![Figure 4. Five Types Management Control Tightness](Source: Merchant & Stede, 2012)

Tight Result Control simply depends on three characteristics below to get the desired result. First, Definition of result area, in this characteristic, if management want to have CST with high degree of tightness, there are 4 required conditions that should be considered.

1. **Congruence**
   Management must conform and well understood the company’s original vision, missions and objectives including the unwritten hope (e.g. the founding father’s fundamental). Challenges will begin to appear when these organization’s value divided into each division or functional department with different function within it, otherwise when the congruence condition did not meet then it becomes obstacle for MCS, and hold back organization to accomplish their vision. Hence it is important for managers to clearly transfer these values into respective stakeholders (especially internal stakeholders, e.g. employees and subordinates).

2. **Specificity and Timeliness**
   Moreover, the result that desired by management, which is to reach the organization’s goals, should be described in specific and measurable definition within the timeline, what they should achieved and when the deadline? More specific the result, more tight the CST degree.

3. **Communication and Internalization**
   The relevant and specific desired result would be vain if management did not communicate it well. Communication is considered effective when the member of organization able to internalize the desired result into participative action, since
communication is two way activities, therefore whether supervisor or subordinate everyone should be involved, so they have belief that the result is achievable.

4. Completeness
The latest required condition is completeness, which mean that the CST degree should affect thoroughly whole departments or divisions in organization, while covering every area is challenging thus managements must have prepared priory list of the certain aspect and area that would be involved the organization’s member or resources which covered by control system in order to get the desired result.

The second characteristic which produce the desired result of CST degree is Performance Measurement. The assessment process should be accurate, specific, reliable, using time-table and comprehensible, if the assessment fails to comply the standard quality then the CST degree is very low, which eventually leading to looseness. Third is Incentives, the managements must have corresponding reward or punishment for the organization’s member in each level based on performance measurement, so whether the personnel assessment is good or bad, each member would receive the recognition according to their achievement in detail, when these conditions are met the level compliance of CST will be tighter.

Financial Responsibility Center (FRC) is the manifestation of corporate goal in financial terms, through FRC managements continuously maintain the organization’s stability, each member’s in every department have their responsibility in financial terms, according to their activities in job description whether the revenue or expenditure (e.g. in Sales department the measurement are expenses and sales number target). FRC commonly have four types of responsibility center, they are investment centers, profit centers, revenue centers, and cost centers (Merchant & Stede, 2012).

Research Methods
This research using qualitative descriptive approach with case study as strategy. The qualitative approach using interpretative or theories framework that examine the meaning of individuals or group through information inquiries behind the social or human problems (Creswell, 2013). This research using in-depth interview to collect data and information, then analyze with interpretative technique and summarize the result as shown in figure 5. The triangulation of data sources as confirmability and data validation, although that the qualitative approach is naturalistic subjective, this research still uses triangulation as substantive validation.

![Figure 5 Case Study Data Analysis and Interpretation](source: Cresswell, 2013)
Basically the proposition of research question in this study is how the framework of MCS’s performance (CST degree) in a Hospitality Company, the findings will give some contribution as described in research background section. The object of this research is the luxury five-stars international hotel company in Surabaya which is headquartered in Hong Kong. The informants are two Financial Controller in Finance and Accounting department at managerial level, therefore the discussion and information disclosure will be present in finance and accounting term and perspective.

Due to limitation of resources, the Financial Responsibility Center that used in this research is limited to the revenue centers and cost centers only. This research will examine the control system tightness degree in each financial responsibility center with three characteristics in tight result control as shown in figure 6.

Result & Discussion
The result in this study not only found several findings from the evidence and facts that given by informant but also has succeeded in answering the research question about MCS’ performance which displayed through CST degree (Tight Result Control) in two financial responsibility center. Using audio recorder as media while doing in-depth interview for several times (the average of interview duration is 120 minutes), after recorded, the raw data transcribed into file for codification and classification process in data analysis and interpretation phase. When the author need more information or reconfirmation any information, the interview process will be conducted again and when the process of interpretation has been completed the author will triangulate the transcript to the informant.

Financial Controller (FC) in Finance and Accounting (FA) Department hold vital role and function as inspection officer in all aspect and area of hotels management, from front office to the kitchen and warehouse, the FC must ensure the process that related with cash flow in or out including the procedure of approval, the evidence of execution and the accountability of assertions and reporting. The Head Office of management which located in Hong Kong realize the importance of controlling function therefore they established Management Control System that used in all branch office especially system that related with customer activities.

Responsibility center and the tight result control is inextricably linked, the center is post or place of the transaction, while result control is the factor which influence what and how the transactions are conducted whether it tight or loose. This research examines each characteristic in tight result control, start from result area, performance measurement and incentives and found several interesting findings which will described below. First in the
define result area required condition the congruence of the organization’s goal with the understanding of the employees. One of the informant said:

“From the first time I am start working in this company, I’ve already been informed about the hotel’s vision and missions, how the performance and the achievements in a power point slide show. But for the strategies of company, we just have heard that via annually meeting or from the grapevine among employees.”

Each employee, especially in managerial level should receive early briefing about the organization goal and how to achieve that goal through numerous strategies, because aligning the organization strategies with employee’s strategies is often challenging, but it is important. Imagine, how the company will growth, if its human resources move or act to the other direction? When the employees understand why they need to accomplish certain job, so they will also more understand what and how they will give contribution in order to achieve the organization goals.

Another way that quite simple to align the employee’s activity with organization goal is through job description, however not every company have the clear job description and the other informant stated this: “Yes, there are technical Job Description in my department, but the reality in the field does not match with what written in the paper…” this opinion shows that the management had already understand the organization’s true objectives which is good point in congruence condition, but the controlling process of job description which already agreed with employee should be obeyed by both side, when there is change of technical jobs needed, the management should involve the employees for the adjustment so there is no misunderstanding that will lead into limiting problems of the MCS.

So the employees must have the right understanding of organization objectives which derived from vision and missions and exactly related with their technical job with suitable indicator, e.g. the duty of marketing team is to create the sales demand through event and program, the indicator of success for the marketing team is when the event going well and have more participant and build customer awareness or more than that, then they do a good job. The comprehension of goal it’s very important as the wise man said “The tragedy of life doesn’t lie in not reaching your goal. The tragedy lies in having no goals to reach”, it is fruitless if we have smart employee but they didn’t have any goals. When the employees understand, their job along with the indicator of success that congruence with the organization objective then the control system must be tight and vice versa.

The next condition is specificity and timeliness, the informant said “...still the assignment from senior manager is very clear and using scheduled deadline, though that we can distribute the job among our subordinate…” the organization has implemented these conditions with very well. The importance of timeliness is flawless, not only giving pressure as driving factor but also balancing the specify workload among each member in the organization to maintain the employee’s stress level.

The third condition is communication and internalization, which is necessary condition for the result control to be tight so it could influence the performance of employees. Communication become important because its transfer the information about organization goals and strategies which mentioned above but problem would be arise if the managers made mistakes when communicate with their subordinate. Basically communication is two way proactive-interaction, it means that each respective employee in a department should involve continuously in the goal setting process. When this condition becomes ‘value’ in an organization then over time will create internalization (employees believe that, when they do their works it will bring good impact to the company) and at the end bring the congruence between member’s goal and organization’s goal.
Internalization is talk about belief system, value that develop within the employees, once the internalization created, then it would be hard for employee to not give effective contribution to the company, value becoming a tight control system, although the employee would not feel reluctant when doing their job. However, internalization likely to be low, as the informant stated:

“…for some reason, sometime I think that the series of my daily jobs never stop, then I just start to think, is it really I could finish my job today? Or could I speed up my performance? Or whether the work of my team is quite right?…”

The statement above shows that employees even a manager often face difficulties in internalize the organization’s goals, communication becomes an important factor to make internalization going smoothly among employees. Styles and frequency of communication from managers or leader’s organization determines the success of employee’s internalization. So managers need to wrap up themselves and get up to comprehend the goals organization and learn high impact communication skill.

The last condition that need in defined result area is completeness. This research reveals facts from the informant’s experience about completeness that is the MCS already implemented centralized from Head Office Hotel’s network however the MCS itself not entirely covered the need of entities due to area differentiation as the informant stated “…in this company we have already used adequate control system centered in Hong Kong, but I still need to compile my monthly task manually then convert it according the needs of Head Office, also my bad maybe, there is no procedure neither the system to guide me…”. The controls system should encompass all activities carried by employees within an organization, especially when the activity is valuable for decision making process.

The same informant also said “The computer system in this company has not integrated and that trouble me in compiling financial reports at the end of period”, this is show that the system still needs to be improved, when the system not integrated, it will cause the redundant and duplicate data, more over the validity of financial reports will be questioned. Control system with high degree of tightness should covering whole area and minimize the adverse effects that would be caused due to negligence.

This finding also supported by statement from other informants, “…I’ve been 5 years working in this company but the system has never been evaluated, I hope there is any procedure to improve some aspects that are not relevant anymore…”, to comply the completeness condition, the control system need to be evaluated regularly, even though the system is robust enough can’t be as an excuse not to evaluate and improve it, in current case there should be adjustment in the local system, because the culture environment between Hong Kong and Surabaya is vastly different. The only one control system that capable to cover whole dimension is the one that improved continuously.

Beside the define result area and its four conditions, another characteristic for applying tight result control is performance measurement, this character related closely with incentive characteristic that will be described below. In performance measurement this research found that the measurement is too shallow as stated below,

“As far as I know, this company already have annually scoring through Key Performance Indicator worksheet, and the scoring system has already embedded in online information system, we can view our history but the discussion about my achievement, I could count it with my fingers, all this time our feedback ideas through KPI system never been recognized at all…”

The measurement or the personnel assessment is one of the channel to review the employee’s performance effectively, but the result of the entire assessment process depends
on manager’s action towards their subordinate. Based on the statement of informant above, the common KPI assessment is not enough, employees want to know, how well is their achievement, is it already good enough or vice versa. The assessment only a tools, it is importance for managers to use the result and communicate well toward employees, so they could give and receive improvement feedback detail with precise, objective, timely and understandable.

The management must create mechanism or policy about assessment and improvement and use that policies to enforce the evaluation process with effective and efficient, the result of this evaluation should be recognized whether the manager will give reward or punishment, promotion or demotion. Another side of assessment is the performance indicator, that related to the customer must be considered carefully since the goal in hospitality industry is prioritize the customer satisfaction deeply, when the assessment is merely weak the possibility of customer complaint will rise higher because the performance of employees is uncontrollable.

Through the statement above, the manager or head of department sooner or later would catch the problem that bother the customer but when they rely on the current system the handling of the problem will takes time, which means customer become unsatisfied and this is bad news for company. Good performance measurement brings another function from MCS perspective, when the measurement produces the bad result, then management quickly focus and respond on that area for correction treatment and have preparation as preventive step so that bad event not happen again. So if the performance measurement implemented with precise, objective and high impact then the control system could be characterized as tight control system otherwise it could be categorized as loose control system because it incapable of measure even support the management to make decision for improvement.

The last characteristic is incentives, which always interesting to talk about because it consists of reward and punishment. The amount of incentive is determined from performance measurement’s score at the other hand incentive also becomes driving factor to boost up the performance of employees, this relationship is shown clearly on figure 7.

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**Figure 7 Relationship of Incentives, Performance and Measurement**

Source: author
One of the informant said:
“…as a controller, I always encounter marketing that ignores the rules, start from incomplete documentation, cash advance that outstanding for a long time and many others irresponsibility. Our departments have repeatedly warned them. Their manager never give punishment and only thinking about sales achievement…”

Based on the statement above, management did not carry out the compliance in the incentive characteristic, the manager must give certain punishment when the performance measurement shows the bad result. Violation of the rules and policies can lead to big problems, it could be within a certain time period, the problem has not occurred, however, if the problem is getting bigger it will cause loss for the company. Indecisiveness of manager led to such violations, they should aware that when the ignorance of faultiness would have recorded and captured in the system and affect the department performance.

Incentives like a double-edged knife, which have two dimension and every manager should use these two dimension effectively side by side. Managers could use rewards to motivate the employees, reward not always talking about money or promotion, the simplest thing of reward is praise or compliment even acknowledgement, people will typically be more enthusiastic where they feel a sense of belonging and some people this value more than money.

Managers also could use punishment to maintain quality of work among employees, but managers should not use punishment according to their own will, the wrong use of authority will trigger dissatisfaction even chaos and eventually this will decrease the organization performance. When the reward and punishment are significant to the employees the tighter result control to achieve the organization’s goal.

These findings that mentioned above forming the complete picture of result control system in the research’s object. Tight result control determines the control system tightness degree. This research provides the table 1 below to summarize the findings whether the control system tight or loose for each result control’s characteristic.

<table>
<thead>
<tr>
<th>Result Control Characteristic</th>
<th>Management’s condition</th>
<th>Degree of Tightness</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Defined of Result Control</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Congruence</td>
<td>Vision and mission already informed.</td>
<td>Tight</td>
</tr>
<tr>
<td>b. Specificity &amp; Timeliness</td>
<td>Assignments are clear within schedule.</td>
<td>Tight</td>
</tr>
<tr>
<td>c. Communication &amp; Internalization</td>
<td>The internalization still need to be improved. Still lack of effective communication.</td>
<td>Loose</td>
</tr>
<tr>
<td>d. Completeness</td>
<td>Some of area still not yet covered.</td>
<td>Loose</td>
</tr>
<tr>
<td>2. Performance Measurement</td>
<td>Already have KPI, need action from manager</td>
<td>Medium</td>
</tr>
<tr>
<td>3. Incentives</td>
<td>So many violations, manager not using reward and punishment maximally.</td>
<td>Loose</td>
</tr>
</tbody>
</table>

The table 1 recapitulate that the control system tightness degree in that company is still loose, tight result control which found in this research applied and confirm the concept from Merchant and Stede (2012) that the control system need to be evaluated and maintained to ensure the organization achieve its goals. The result of this research amplify the previous
study, especially Sicari (2011) which stated that hospitality industry need to maintain the consistency of management control system due to differences in each department of organization, using the tight control system type effectively will make organization achieve its goals. In line with Kapiki (2012) which said, there are various mechanisms of control system aimed at delivering quality in tourism services and though it managers should make quality service for customer as top priority both for them and their staff. This research found that control system tightness is important, need to evaluate regularly and when the degree is loose, managers should take improvement action before causing problems that cost the company.

This research is essential for improving the quality of service in hospitality industry, not only in outer service to the customer but also to the inner management by keeping the control system tightness in high degree in each characteristic of tight result control. When an organization able to keep the degree of tightness, the quality of excellent service would also have assured and will enhance the competitive advantage of company in hospitality industry.

**Conclusion**

This research using qualitative method as an approach and case study as strategy to reveal how the performance of management control system, which represent at result control tightness, in hospitality industry based on Merchant’s concept. This research has revealed that the control system’s degree in the research object is considered as loose control system, it is describing through the finding that show the violations did by the employees in incentives characteristic, it did happen because the managers not using the reward and punishment effectively and also supported by the other finding that the employees not yet internalize the organization’s goal. In order to achieve the excellent of service quality in the hospitality industry competition, organization must apply the tight control system in each department.

This research provides a major contribution in hospitality literature through control system framework, in this case it turned out that hotel’s management should pay attention not only to customer service area, but also the internal management, the compliance degree and disciplinary action must have conducted even in a five-stars hotel. This research also proofs that research could be done using interdisciplinary concept theory. The combination between management control system and quality service in hospitality could be wrapped with qualitative-case study methods.

Due to limitation of time and resources, this research has several limitations that could be used to generate the idea for the following research, first the research area only limited in one type that is tight result control, the next research could examine factors that make the control system degree is loose using quantitative method and also the next research could gather more research funding and resources to enhance the area of study using the four other types of Management Control Tightness and using multi case studies technique among many countries so that will bring greater impact especially in the hospitality industry.
References


