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Examining the Role of Supply Chain Management in the Relationship between Management Control Systems and Hotel Performance

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Abstract−This study aims to examine the role of supply chain management (SCM) in the relationship between management control systems (MCS) and hotel performance. Data were collected from four- and five-star hotels in Badung Regency, Bali, yielding 103 samples. The hypotheses were tested using a mediation analysis approach with bootstrapping. The findings indicate that MCS has a positive and significant effect on hotel performance. MCS also shows a positive but relatively weak influence on SCM, implying that supply chain practices are not entirely determined by internal control mechanisms. Furthermore, SCM positively and significantly affects hotel performance. However, SCM does not mediate the relationship between MCS and hotel performance, indicating that both variables contribute directly and independently to hotel performance. These results suggest that MCS and SCM function as independent yet complementary mechanisms to enhance hotel performance rather than operate within a mediated structure. The findings contribute to literature development by supporting the contingency perspective, indicating that the structural relationships among managerial systems are context-dependent and influenced by industry characteristics. Practically, the study highlights the importance of strengthening both control systems and supply chain practices to improve performance, particularly in highly competitive tourism destinations such as Bali.

Keywords: *hospitality industry; hotel performance; management control systems; performance evaluation; supply chain management*

INTRODUCTION

Indonesia is widely recognized for its rich natural and cultural attractions, making it one of the most preferred tourist destinations for both domestic and international travelers. This strong tourism appeal has contributed to the rapid growth of the hotel industry in Indonesia. Alongside this expansion, competition among hotels has become increasingly intense. The more competitive business environment has encouraged hotels to seek more efficient ways to manage resources and enhance their operational performance. To address the growing complexity of the hospitality industry, effective organizational management is essential to improve performance and ensure long-term sustainability (Sylviani, 2024). In this context, management control systems and supply chain management play a significant role in hotel management and operations (Espino-Rodríguez & Taha, 2022).

Management control systems (MCS) are systems developed to support organizations in managing and controlling their resources to achieve strategic objectives (Dharmayanti et al., 2023). MCS encompasses various mechanisms, including performance measurement, budgeting and planning, supervision, and the monitoring and evaluation of organizational goal attainment (Dharmayanti et al., 2023; Stancu et al., 2024). These systems ensure that managerial actions align with established objectives, thereby improving operational efficiency and effectiveness (Putri & Meutia, 2024). In the hospitality industry, MCS are used to manage, supervise, and enhance hotel operational performance by ensuring the delivery of standardized, high-quality services to guests while maintaining organizational sustainability (Hongjie & Suryani, 2025; Mahapradnya & Martadinata, 2023). On the other hand, supply chain management (SCM) refers to the activities involved in monitoring and managing the production and delivery of goods or services (Jawabreh et al., 2023). SCM is an integral component of hotel operations, as

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hotels establish strategic relationships with suppliers that provide essential goods and services, which are subsequently delivered to guests as hotel services. Currently, SCM emphasizes a demand-driven operational model that integrates organizational resources and technologies to deliver products and services faster and more accurately, including in the hospitality industry (Jawabreh et al., 2023).

The relationship between MCS and SCM in enhancing hotel performance warrants further investigation, given that both managerial mechanisms play strategic roles in supporting organizational performance and sustainability. MCS assists managers in overseeing operational activities to ensure alignment with the hotel's vision and mission (Dharmayanti et al., 2023; Hongjie & Suryani, 2025; Nani & Safitri, 2021). In contrast, SCM is a critical component of the distribution process for hotel products and services, ensuring the smooth flow of goods and the delivery of services to guests (Espino-Rodríguez & Taha, 2022; Jawabreh et al., 2023).

Factors influencing hotel performance, particularly MCS and SCM, remain important areas of investigation, given that the hospitality industry serves as the backbone of the tourism sector in many countries, especially Indonesia. The integration of internal management control processes and the optimization of product and service distribution represent key determinants of hotel success (Espino-Rodríguez & Taha, 2022). However, limited research has examined how MCS and SCM jointly contribute to improving hotel performance. Most prior studies have investigated the effects of MCS and SCM separately rather than exploring their interconnected roles within an integrated framework (Astawa et al., 2021; Espino-Rodríguez & Taha, 2022; Fantazy et al., 2010; Hongjie & Suryani, 2025; Jawabreh et al., 2023; Le et al., 2021; Masa'deh et al., 2017; Nani & Safitri, 2021; Putri & Meutia, 2024; Rehman et al., 2021; Stancu et al., 2024).

This study argues that MCS and SCM are interrelated in the context of hotel performance. Furthermore, it proposes that SCM operates as a mediating variable between MCS and hotel performance. This argument is grounded in the findings of Dharmayanti et al. (2023), who suggest that MCS ensure that the hotel's vision, mission, and strategic objectives are integrated into the implementation of SCM practices. By effectively implementing MCS, organizations can enhance SCM practices, thereby improving financial performance by optimizing operational processes and enhancing cost and resource efficiency across the supply chain (Dharmayanti et al., 2023). Furthermore, the findings of Dharmayanti et al. (2023) suggest that the effect of MCS on organizational performance may occur indirectly through SCM. However, the study by Dharmayanti et al. (2023) was conducted in the manufacturing industry. To the authors' knowledge, the proposed model has not yet been examined in the hospitality sector. Investigating this model in the hotel industry is particularly important, given the sector's significant contribution to Indonesia's economy, especially in Bali. This context presents a valuable research opportunity to advance the existing literature on the roles of MCS and SCM in hotel performance. Therefore, this study aims to address the identified research gap by investigating the role of SCM in the relationship between MCS and hotel performance.

This study is expected to contribute to both theoretical development and practical application. Theoretically, it provides further insight into management accounting literature, particularly within the domain of strategic management, by examining the relationship between MCS and SCM in the hospitality industry. It further extends the discussion on mediation models in the relationship between management control and performance, particularly within service-based industries that differ structurally from manufacturing contexts. In practice, this study offers insights for hotel management on enhancing the effectiveness of MCS and optimizing SCM functions to support improved, sustainable performance outcomes.

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LITERATURE REVIEW

Management Control Systems

Management control systems (MCS) are managerial mechanisms that ensure organizational activities align with the organization's strategic goals and objectives (Rehman et al., 2021). MCS encompasses various processes, including strategic planning, budgeting, program development, implementation, monitoring, and performance evaluation, all guided by clear, objective, and measurable guidelines (Nani & Safitri, 2021). In practice, MCS function as managerial activities that ensure all organizational processes are aligned with predetermined goals and effectively executed (Nugraha & Soewarno, 2024).

The discussion above illustrates that MCS ensures goal congruence among organizational members. Accordingly, MCS provides a comprehensive framework outlining what organizations need to accomplish in order to achieve their objectives (Nugraha & Soewarno, 2024). In the hospitality industry, MCS are particularly relevant due to the service complexity and the high intensity of resource utilization, which require adaptive, integrated control mechanisms (Çıvak & Besler, 2022). MCS not only supports the achievement of financial performance but also enhances cross-functional coordination within the organization, including marketing, operations, and SCM, thereby fostering sustainable competitive advantage in hotels (Dharmayanti et al., 2023; Mahalliani & Atmadja, 2024; Nani & Safitri, 2021; Rehman et al., 2021). Therefore, the proposed hypotheses are:

H_1: MCS has positive effect on hotel performance

H_2: MCS has positive effect on SCM

Supply Chain Management

Supply chain management (SCM) represents a systematic approach to coordinating the flow of goods, information, and financial resources throughout the supply network, from suppliers to end users (Astawa et al., 2021; Dharmayanti et al., 2023; Espino-Rodríguez & Taha, 2022; Fantazy et al., 2010; Jawabreh et al., 2023). SCM requires effective collaboration among all entities in the supply network, including suppliers and manufacturers, distributors, logistics providers, and final customers (Akam et al., 2023; Dharmayanti et al., 2023). The primary objective of SCM is to create customer value by enhancing efficiency, reducing costs, and increasing responsiveness to market demand, thus improving firm performance (Dharmayanti et al., 2023; Espino-Rodríguez & Taha, 2022; Jawabreh et al., 2023).

In the hospitality industry, SCM plays a vital role in ensuring that the distribution processes of hotel products and services operate effectively while maintaining consistent quality standards. The hospitality sector is characterized by high operational complexity, as it involves a wide range of services delivered to guests with diverse and fluctuating demands. Therefore, hotels require SCM practices capable of managing supplier relationships, controlling inventory, and ensuring the quality of the services provided to guests (Dharmayanti et al., 2023; Jawabreh et al., 2023). The integration of SCM and MCS can generate a competitive advantage by fostering more coordinated, adaptive, and customer-oriented operational processes (Espino-Rodríguez & Taha, 2022).

H_3: SCM has positive effect on hotel performance

Management Control Systems, Supply Chain Management, and Hotel Performance

MCS serves as an essential mechanism for directing organizational activities in alignment with established strategies and objectives. In the highly complex hospitality industry, the role of MCS becomes crucial in enhancing operational efficiency, maintaining

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service quality and cost control, thereby improving both financial and non-financial hotel performance (Dharmayanti et al., 2023; Espino-Rodríguez & Taha, 2022; Jawabreh et al., 2023). However, this study posits that the influence of MCS on hotel performance may not always be direct but may operate through an intervening mechanism, SCM.

Within the hospitality industry, SCM facilitates the efficient management of the process by which goods and services are delivered from suppliers to final consumers (hotel guests), encompassing inventory management, logistics, and supplier relationships (Dharmayanti et al., 2023; Jawabreh et al., 2023). When MCS are implemented effectively, they are expected to enhance SCM capabilities, as inventory control, logistics, and supplier coordination become aligned with the hotel's vision, mission, and strategic objectives. Moreover, management controls help ensure that SCM practices operate efficiently and effectively. Ultimately, effective SCM is expected to contribute to improved hotel performance, both financially and non-financially. This argument is consistent with the findings of Dharmayanti et al. (2023), who report that SCM mediates the relationship between MCS and organizational performance. Based on this conceptual framework, the proposed hypotheses are as follows:

H_4: SCM mediates the effect of MCS on hotel performance

Figure 1 shows the model of this research. The figure illustrates a mediation model examining the role of SCM in the relationship between MCS and hotel performance. The model consists of three primary paths, including both direct and indirect effects. First, path a represents the effect of MCS on SCM, corresponding to Hypothesis 2 (H2). This path examines whether implementing management control systems improves supply chain management practices in hotels. Second, path b represents the effect of SCM on hotel performance, as proposed in Hypothesis 3 (H3). This path tests whether effective supply chain management directly enhances hotel performance. Third, path c' represents the direct effect of MCS on hotel performance after controlling for SCM, which corresponds to Hypothesis 1 (H1). This path assesses whether MCS continue to exert a direct influence on hotel performance when the mediating variable is included in the model. In addition, the model estimates the indirect effect (a × b), corresponding to Hypothesis 4 (H4). This indirect effect determines whether SCM mediates the relationship between MCS and hotel performance. Mediation occurs when the product of path a and path b is statistically significant. Thus, this model enables the simultaneous examination of both direct and indirect relationships among MCS, SCM, and hotel performance.

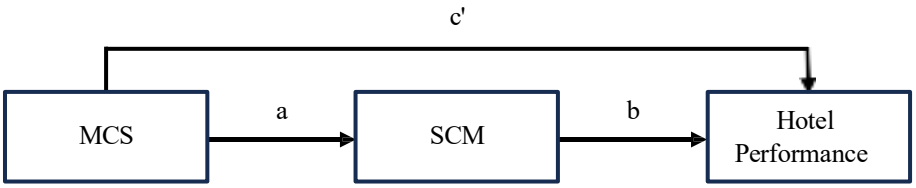

Figure 1. Research Model

Notes:
a: path from Management Control System to Supply Chain Management
b: path from Supply Chain Management to Hotel Performance
c: direct effect of Management Control System to Hotel Performance

METHODOLOGY

This study employs a quantitative approach to examine the effect of MCS on hotel performance, with SCM as a mediating variable. The research design uses a survey method,

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distributing questionnaires to selected respondents. The respondents include General Managers and department- and functional-level managers, particularly from finance, accounting, human resources, and purchasing, from star-rated hotels in Badung Regency, Bali Province. These respondents were selected because they are directly involved in planning, control, and operational decision-making, making them highly relevant to the implementation of MCS and SCM within hotel organizations. The selection of this location is based on statistical data indicating that Badung Regency has the highest concentration of star-rated hotels in Bali, totaling 413 hotels according to the latest data from the Bali Provincial Statistics Office. Using a purposive sampling technique, the sample was restricted to four and five-star hotels, as these categories are considered to have more mature and structured implementations of MCS and SCM (Mahalliani & Atmadja, 2024). Based on this selection, the target population consists of 199 four and five-star hotels according to data from the Bali Provincial Tourism Office. Questionnaires were distributed to eligible respondents at these hotels, yielding 103 valid responses, representing approximately 51.8% of the target sample and considered adequate for survey-based research.

The operational definitions and measurement indicators of the research variables are described as follows: Management Control Systems (MCS) refer to managerial mechanisms designed to assist organizations in managing and controlling resources to achieve strategic objectives (Dharmayanti et al., 2023). This variable is measured using indicators reflecting the effectiveness of MCS implementation, including strategic planning, budgeting, program development, implementation, monitoring, and performance evaluation (Nani & Safitri, 2021).

Supply Chain Management (SCM) refers to the activities involved in monitoring and managing the production and distribution processes (Jawabreh et al., 2023). This variable is measured through indicators such as technology utilization, supply chain responsiveness, customer satisfaction, supply integration, and inventory management (Jawabreh et al., 2023). Hotel performance represents the degree to which a hotel successfully meets its strategic targets across financial and non-financial aspects. In this study, performance is assessed using balanced scorecard-based measures covering financial outcomes, customer-related performance, internal operational effectiveness, and learning and organizational development (Mahalliani & Atmadja, 2024).

All variables in this study are measured using a questionnaire constructed on a five-point Likert scale, ranging from (1) strongly disagree to (5) strongly agree. Data were analyzed using the SPSS PROCESS macro Model 4 with a bootstrapping approach to examine the effect of MCS on hotel performance, both directly and indirectly through the mediating role of SCM.

RESULT

Hypothesis Testing

Based on the questionnaire distribution, a total of 103 valid responses were collected, comprising 41 five-star hotels (40%) and 62 four-star hotels (60%). The respondents consist of General Managers and department-level managers, primarily from finance, accounting, human resources, and purchasing. This composition indicates that the data were obtained from individuals who are directly involved in managerial and control-related activities within hotel organizations. Hypothesis testing was conducted using the SPSS PROCESS Macro Model 4 with bootstrapping to examine the effect of MCS on hotel performance, via both direct effects and indirect pathways involving SCM.

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Table 1 shows the results of hypothesis testing on H1 and H3. Based on the total effect model, MCS has a positive and significant effect on hotel performance (β = 0.4588, p < 0.01). This finding suggests that more effective implementation of MCS through planning, control, and performance evaluation leads to improved hotel performance. Therefore, H1 is supported. Moreover, the results show that SCM has a positive and significant effect on hotel performance (β = 0.2567, p < 0.01). The standardized coefficient (β = 0.5783) suggests that SCM has a stronger influence on hotel performance than MCS in the simultaneous model. Thus, H3 is supported.

Table 1. PROCESS Macro Model 4 Output (MCS and SCM to Hotel Performance)

Outcome variable: Hotel performance						
Model summary						
R	R^2	MSE	F	df1	df2	p
0.7076	0.5008	3.6029	50.1505	2	100	0.000
Model						
	β	std. error	t	p	LLCI	ULCI
Constant	16.8567	3.839	4.3909	0.000	9.2401	24.4732
MCS	0.4588	0.1062	4.3211	0.000	0.2481	0.6694
SCM	0.2567	0.032	8.0299	0.000	0.1933	0.3202
Standardized Coefficient						
	β					
MCS	0.3112					
SCM	0.5783					
Total Effect Model						
Outcome variable: Hotel performance						
Model summary						
R	R^2	MSE	F	df1	df2	p
0.4229	0.1788	5.8674	21.996 7	1	101	0.0000
Model						
	β	std. error	t	p	LLCI	ULCI
Constant	36.8431	3.7299	9.8777	0.000	29.4439	44.2424
MCS	0.6235	0.1329	4.6901	0.000	0.3598	0.8872
Standardized Coefficient						
	β					
MCS	0.4229					

Table 2. PROCESS Macro Model 4 Output (MCS to SCM)

Outcome variable: SCM						
Model summary						
R	R^2	MSE	F	df1	df2	p
0.1932	0.0373	34.8994	3.9156	1	101	0.051
Model						
	β	std. error	t	p	LLCI	ULCI
Constant	77.8517	9.0968	8.5581	0.000	59.806	95.8973
MCS	0.6416	0.3242	1.9788	0.051	-0.0016	1.2847
Standardized Coefficient						
	β					
MCS	0.1932					

The H2 test shows that MCS has a positive effect on SCM (β = 0.6416), with a p-value of 0.051, which is slightly above the 5% threshold. Although the relationship is

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positive, the effect is relatively weak, and MCS explains approximately 3.73% of the variance in SCM ($R^2 = 0.0373$). Therefore, H2 is not supported.

Table 3. PROCESS Macro Model 4 Output (Total, Direct, and Indirect Effect)

Total, Direct, and Indirect Effects of X and Y						
Total Effect of X on Y						
Effect	SE	t	p	LLCI	ULCI	c_cs
0.6235	0.1329	4.6901	0.000	0.3598	0.8872	0.4229
Direct Effect of X on Y						
Effect	SE	t	p	LLCI	ULCI	c'_cs
0.4588	0.1062	4.3211	0.000	0.2481	0.6694	0.3112
Indirect Effect(s) of X on Y						
Mediator	Effect	BootSE	BootLLCI	BootULCI		
SCM	0.1647	0.0926	-0.0251	0.341		
Completely Standardized Indirect Effect(s) of X on Y						
Mediator	Effect	BootSE	BootLLCI	BootULCI		
SCM	0.1117	0.0621	-0.0164	0.2274		

Lastly, the mediation test results presented in Table 3 indicate that the indirect effect of MCS on hotel performance via SCM is 0.1647 (95% bootstrap confidence interval). Since the confidence interval includes zero (BootLLCI = −0.0251; BootULCI = 0.341), the indirect effect is not statistically significant. Furthermore, the direct effect of MCS on hotel performance remains significant ($p < 0.05$), suggesting that the influence occurs directly rather than through SCM. Therefore, SCM does not mediate the relationship between MCS and hotel performance; H4 is not supported.

DISCUSSION

This study investigates the relationship between MCS and hotel performance by evaluating both the direct influence of MCS and the indirect pathway through SCM. The results indicate that both MCS and SCM play important roles in enhancing hotel performance. However, the results suggest that the indirect effect of MCS on hotel performance through SCM is not statistically significant.

The Effect of Management Control Systems on Hotel Performance

Regarding the first hypothesis, the results indicate that MCS have a positive and significant effect on hotel performance. This finding suggests that the effective implementation of control systems, including strategic planning, budgeting control, performance monitoring, and continuous evaluation, directly contributes to improvements in hotel performance (Çıvak & Besler, 2022). Conceptually, MCS functions as an internal mechanism that aligns organizational objectives with employee behavior and performance. In the highly competitive, service-oriented hospitality industry, clarity of targets, measurable operational standards, and consistent evaluation systems are key factors in ensuring service quality and operational efficiency (Çıvak & Besler, 2022; Rehman et al., 2021). Therefore, this finding confirms that MCS serve as an important determinant of hotel performance.

The Effect of Management Control Systems on Supply Chain Management

The results of the second hypothesis test indicate that MCS have a positive effect on SCM, although the significance level is marginal, slightly exceeding the 5% threshold. This finding suggests that while MCS support supply chain management practices, their influence remains limited. Supplier relationships, dependence on external parties, fluctuations in guest demand, and the dynamic nature of the tourism market imply

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that SCM is also shaped by factors beyond internal control mechanisms (Espino-Rodríguez & Taha, 2022). Therefore, although MCS can enhance internal coordination, SCM effectiveness is also largely determined by external factors that cannot be fully controlled through management control mechanisms (Espino-Rodríguez & Taha, 2022).

The Effect of Supply Chain Management on Hotel Performance

Testing the third hypothesis indicates that SCM has a positive and significant effect on hotel performance, with a relatively strong influence. This finding underscores that effective supply chain management, particularly in terms of procurement accuracy, supplier reliability, distribution efficiency, and cost control, constitutes a strategic factor in enhancing hotel performance (Akam et al., 2023; Espino-Rodríguez & Taha, 2022; Jawabreh et al., 2023; Le et al., 2021). In the hospitality industry, the smooth functioning of the supply chain directly affects the quality of services delivered to guests, the availability of facilities, and overall operational efficiency. Effective SCM enables hotels to minimize waste, maintain service consistency, and respond promptly to guest needs. Therefore, this finding reinforces SCM's role as a driver of competitive advantage and its direct contribution to hotel performance.

Supply Chain Management in the Relationship between MCS and Hotel Performance

Lastly, the findings suggest that the indirect effect of MCS on hotel performance through SCM is not statistically significant. Although MCS positively influences SCM (albeit marginally) and SCM, in turn, contributes significantly to hotel performance, the indirect pathway linking MCS to performance through SCM does not exhibit a significant mediating effect. Notably, SCM exerts a stronger direct influence on hotel performance than MCS does within the model. This suggests that, in the hospitality context, while both MCS and SCM are important determinants of hotel performance, their contributions appear to operate independently rather than through a mediating mechanism.

Unlike the study by Dharmayanti et al. (2023), which reported an indirect relationship between management control systems and organizational performance through SCM, this study finds no evidence supporting such a mechanism. This study suggests that the difference in findings may be attributed to the distinct characteristics of the industries examined, namely, manufacturing and hospitality. In the manufacturing industry, management control systems are often designed to enhance production efficiency, facilitate cross-functional integration, and support complex coordination across operational activities (Asiaei et al., 2022; Beusch et al., 2022; Dharmayanti et al., 2023; Dimes & de Villiers, 2021; Edirisinghe et al., 2025; Hammouch, 2024; Hanaysha & Alzoubi, 2022; Napitupulu et al., 2021; Schulze et al., 2018). Under such conditions, SCM functions as a strategic mechanism that bridges the implementation of managerial policies with the achievement of organizational performance through effective procurement, production, and distribution processes (Dharmayanti et al., 2023; Hsu et al., 2016).

In contrast, within the service-based hospitality industry, a hotel's competitive advantage depends largely on the consistency of service quality, guest experience, and supplier reliability areas that are central to the focus of SCM (Espino-Rodríguez & Taha, 2022; Nguyen et al., 2025; Sofi et al., 2025; Vasilakakis & Sdrali, 2023; Ye et al., 2019). MCS primarily focuses on target setting, performance evaluation, and internal supervision (Nani & Safitri, 2021; Rehman et al., 2021), but does not necessarily influence the hotel's supply chain management practices. In other words, the two managerial mechanisms tend to operate independently in enhancing hotel performance, thereby limiting the structural mediating role of SCM within the model proposed in this study. Overall, these findings

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underscore that the mediating role of SCM in the relationship between MCS and performance is context-dependent and influenced by industry-specific characteristics.

CONCLUSION

This study concludes that MCS have a positive and significant effect on hotel performance, indicating that effective planning, control, and performance evaluation play an essential role in directly enhancing hotel performance. In addition, MCS has a positive influence on SCM, though the effect is relatively weak, suggesting that supply chain management practices are not entirely determined by internal control mechanisms. This study further reveals that SCM contributes positively and significantly to hotel performance, highlighting that effective supply chain management is a strategic factor in improving it. However, the proposed indirect relationship through SCM is not empirically supported in this study. This suggests that the interaction between managerial control mechanisms and organizational performance may be shaped by industry-specific operational conditions.

This study provides theoretical implications for the development of management accounting literature by reinforcing the contingency theory perspective. The findings indicate that SCM's mediating role in the relationship between MCS and performance is not universal but depends on industry-specific characteristics. While prior studies in manufacturing contexts have identified a mediating effect, this study shows that this mechanism does not necessarily hold in the hospitality sector. This confirms that the effectiveness and structural relationships of management control systems are context-dependent, thereby supporting the core premise of contingency theory that organizational systems must align with industry-specific value creation processes.

From a managerial perspective, the findings suggest that hotel management should strengthen both MCS and SCM as independent yet complementary mechanisms to enhance performance. Since SCM has a strong direct influence on hotel performance, managers should prioritize improving supplier reliability, inventory management, and operational responsiveness in service delivery. At the same time, MCS should be optimized to ensure effective planning, budgeting, and performance evaluation. Rather than relying on SCM as an intermediary, hotels can achieve better performance by managing both systems in parallel to support service quality and operational efficiency.

LIMITATION AND IMPLEMENTATIONS

This study is subject to several limitations. First, the sample is limited to four- and five-star hotels in Badung Regency, Bali, which may limit the generalizability of the findings to other regions, hotel categories, or broader hospitality contexts. Future research is encouraged to expand the sample to include different geographical areas and hotel classifications to enhance the generalizability of the findings. Second, this study examines MCS and SCM in their general forms without incorporating more specific dimensions, such as sustainability-oriented control systems or green supply chain practices. The inclusion of sustainability aspects may provide deeper insights into how managerial control mechanisms interact with supply chain practices in influencing organizational performance.

In terms of implementation, hotel management can apply these findings by improving both internal control practices and supply chain operations in a balanced manner. Hotels can strengthen planning, budgeting, and performance monitoring to ensure that daily activities align with organizational goals. At the same time, hotels should also improve

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supplier relations, manage inventory more effectively, and ensure timely procurement to support smooth service delivery. Additionally, incorporating sustainability-related practices into both control systems and supply chain activities may help hotels build long-term competitiveness and operational stability, especially in highly competitive tourism destinations such as Bali, where continuous operational excellence is required.

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