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Internal audit and its role in the application of international standards of standardization in hotel establishments in Algeria

التدقيق الداخلي ودوره في تطبيق المعايير العالمية للتقييس في المؤسسات الفندقية في الجزائر

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Abstract

This study aims to know the role of internal auditing and documentation on the application of international standards for standardization in the development of hotel institutions in Algeria, as well as the obstacles that prevent the adoption of international standards for standardization. Data processing by SPSS.

It has been found that there is a difficulty in performing the internal audits of the administrative processes, and in order to archive and retrieve the files related to the administrative processes and training processes, if any; And the absence of government financial support for hotel establishments to adopt international standards for standardization.

Keywords: internal audit, standardization, total quality management, hotel institutions, hotel service quality.

 JEL Classification Codes: Q01 ،Z32

ملخص

تهدف هذه الدراسة الى معرفة دور التدقيق الداخلي والتوثيق على تطبيق المعايير العالمية للتقييس في تطوير المؤسسات الفندقية في الجزائر وكذا المعوقات التي تحول دون تبني المعايير العالمية للتقييس، ولتحقيق ذلك تم صياغة استبانة وزعت على عينة تتكون من 190 عامل في المؤسسات الفندقية في غرب الجزائر، وتم معالجة البيانات عن طريق SPSS .

ولقد تم التوصل الى وجود صعوبة في القيام بعمليات التدقيق الداخلي للعمليات الإدارية، وصوبة أرشفة واسترجاع الملفات الخاصة بالعمليات الإدارية وعمليات التدريب إن وجدت؛ وغياب الدعم المالي الحكومي للمؤسسات الفندقية لتبني المعايير العالمية للتقييس.

كلمات مفتاحية: التدقيق الداخلي، التقييس، إدارة الجودة الشاملة، المؤسسات الفندقية، جودة الخدمة الفندقية.

تصنيفات جال: Q01، Z32

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1. INTRODUCTION

Attention to quality and internal auditing to adopt standardization, similar to other economic sectors, has become an imperative in the field of services provided by Algerian hotels, as its adoption as a basic step or approach in the policy of all hotel institutions would facilitate the process of implementing various programs that were previously planned by the state and proceed It is for the better on the one hand, as it, on the other hand, will help it raise its services to the level of international quality standards, thus entering the global competition market, especially since Algeria has very distinct tourism potentials and ingredients.

➢ **The problematic:**

In this research paper, we try to answer the following problem:

What is the impact of internal auditing on the application of international standards of standardization in hotel institutions to achieve sustainable development in Algeria?

➢ **Hypotheses:**

In light of the previous presentation of the research problem, the following hypotheses can be formulated in order to test their validity, hoping to achieve them in the field:

The first hypothesis: The availability of internal audits and documentation helps hotel establishments in applying the international standards of ISO standardization at the level of statistical significance $\alpha = 0.05$.

The second hypothesis: the availability of financial resources helps hotel establishments in applying the international standards for standardization ISO at the level of statistical significance $\alpha = 0.05$.

➢ **Study Objectives:**

This study is the nucleus of an integrated work that studies the importance of internal audit and financial resources for the adoption of international standards of standardization for the development of hotel institutions and the tourism sector as a whole in Algeria; Because this sector is of great importance in achieving sustainable development and gaining the loyalty of tourists, whether foreign or local.

➢ **Study Methodology:**

The study methodology included the following elements: The descriptive approach by presenting various concepts related to internal auditing, standardization, hotel service quality and sustainable tourism development; as well as the use of the analytical approach by highlighting the extent of the impact of internal audit, documentation and financial resources on the adoption of international standards of standardization in

hotel establishments in western Algeria; relying on the survey as a primary means of collecting the necessary information that serves the subject of our research and on the personal interview with the respondents, the data was processed by the Statistical Package for Social Sciences (SPSS).

2. A theoretical reading about internal auditing, standardization and hotel service quality:

2.1 Internal Audit:

There have been many different definitions of internal audit, as Robert Moeller defined it as: "an independent evaluation function created within the organization in order to examine and evaluate its activities in the service of the organization" (Zyani Abdelhak, Majdoub Kheira, 2020, p. 407).

The study (Savcuk, 2007) concluded that the internal auditor's commitment to internal international auditing standards helps ensure his efficiency, since these standards specify four areas for implementing internal audit:

These are subordination, qualification, internal audit strategy and competency assessment, the latter of which requires that the internal audit be subject to the independent audit committee with the employment of internal auditors with the highest professional qualifications. (Chedry Muammar Souad, Rasham Kahena, 2022, p. 50).

In its 2004 report on the European Perspective on Corporate Governance, the European Union Committee emphasized that the internal audit function is considered part of the internal control system, and that its role is not based on the financial aspect only, but also includes the administrative aspect, the Committee stressed the urgent need for the effectiveness of internal audit, in order to ensure the success of the internal control system. (Safiya successor, Tarshi Muhammad, 2020, p. 774).

2.2.Standardization definition:

Standardization is defined as "an activity aimed at achieving the optimum degree of order in a given setting, by setting conditions for common and frequent use, taking into account actual and potential problems" (Jean Noger, 1991, pp. 12-13).

It is clear from the previous definitions that standardization is an activity or process for preparing, issuing and applying rules (standard specifications) in order to establish the system in the field of certain important activities, or with the participation of all stakeholders (economic, social and technical).

2.3. Definition of the International Organization for Standardization ISO:

The term ISO[•] is an abbreviation of the name of the International Organization for Standardization (Standards and Specifications), and the word ISO is derived from the Greek word ISOS, which means equal, the ruling on any commercial exchange was commodity or service. (Bashni Youssef, Malahi Ruqayya, 2020, p. 51)

2.4. Theoretical framework Total quality management and hotel institutions:

➢ Quality Definition:

The concept of quality goes back to the Latin word (Qualitas), which means the nature of a person or thing, and in the past it meant accuracy and perfection. (Bashni Youssef, Navigator Ruqayya, 2020, p. 51)
BAGLIN says that the quality of a product or service is how well it meets the desires of consumers. (Gerard Baglin, 1990, p 439)

As for the American Society for Quality Control, it defines it as "a set of features and characteristics available in the product that give efficiency to meet needs." (Robert H, Johenson Matar, 1992, p 15)

➢ Overall Quality Management:

Sehcter defines overall quality management as: "Creating a distinct culture of performance in which all members of the organization work continuously to achieve consumer expectations and work performance while achieving quality in a better, highly effective and in the shortest possible time" (Qaqaa Tawfiq, 2021, p. 210).

➢ Definition of hotel establishments:

According to Executive Decree 19/158: "It is every establishment of a commercial nature that receives customers passing by or residents without making it their residence, and provides them mainly with accommodation services accompanied by related services" (Dahman Ahmed, Shatouh Muhammad, 2021, p. 245)

[•] - **ISO** : International standardisation organisation.

2.5. Measuring the quality of hotel services and sustainable development:

(Jouda) stresses that one of the important things in the culture of quality is the focus on the culture of customer service, as the culture of quality leads to instilling the culture of customer service, whether this customer is internal or external. (Malahi Ruqayya, 2015-2016, p. 195)

➢ **Measuring the quality of hotel services**

The hotel services as a branch of services in general, the degree of quality in them, and as we have previously shown, is a relative measure that varies from one person to another and depends on comparing the expected quality with the perceived quality. Gronroos 1990 (Gronos Kristian, 1990, p. 110) distinguished between two types from the perceived quality, they are technical quality and functional quality. As for technical quality, it is what is actually offered to the customer and is related to the basic need that it seeks to satisfy, while functional quality is the degree of quality of the way the service is provided.

➢ **Defining sustainable tourism development:**

Sustainable and balanced tourism development is defined as development that begins to be implemented after a complete scientific study within the framework of integrated planning for economic, social and environmental development within the country as a whole, or within any region in which the elements of tourism development are gathered from the elements of natural and civilized attractions. (Ben Allal Belkacem, Shaanbi Mariam, Bordash Scheherazade, 2021, p. 818)

3. The importance of internal audit and financial resources in adopting international standards for standardization in the development of hotel institutions to achieve sustainable development:

3.1. Method and tools used

➢ The hypothetical scheme of the study: The study contains a dependent variable and independent variables:

- Dependent variable: the application of international standards for standardization in hotel establishments in Algeria

- Independent variables: the sum of the factors that affect the application of international standards for standardization:

✓ Difficulties related to the documentation and auditing process;

✓ The high financial cost of applying international standards for ISO standardization.

➢ **Study population and sample:**

The research sample included 12 local hotel establishments located in western Algeria: 4 5-star hotels, two 4-star hotels, two 3-star hotels, two two-star hotels and two one-star hotels, with more than 20 workers, and three different administrative levels were targeted in these hotel establishments (Hotel manager, department manager, employee). And 190 questionnaires were distributed to members of the study community, where 130 questionnaires were retrieved, and after examining the questionnaires, none of them were excluded due to the fulfillment of the conditions required for the answer.

➢ **Study tool: The questionnaire was divided into three axes:**

• The first axis: internal audit and documentation, and it consists of 6 paragraphs.

• The second axis: the financial cost and consists of 7 paragraphs.

• And the answers to the paragraphs of the axes were according to the five-point Likert scale (totally agree, agree, not sure, do not agree, do not completely agree).

3.2 The validity and reliability of the questionnaire

➢ Questionnaire validity: The internal consistency of the questionnaire items was calculated on the pilot study sample, by calculating the correlation coefficients between each item and the total score for its axis, and it was found that the correlation coefficients are significant at the 0.05 level of significance, Whereas, the probabilistic value of each item is less than 0.05 and the calculated r value is greater than the tabular r value, which is 0.396, and thus the questionnaire items are considered true for what they were designed to measure.

Table 1: Internal honesty for the paragraphs of the first axis: Internal audit and documentation:

Axis	Paragraph	Correlation coefficient	probability value
01	The results of management reviews of the quality system are not recorded	0.577	0.003
02	The hotel establishment does not hire scientifically and professionally qualified internal auditors in the field of internal auditing	0.705	0.000
03	The internal auditor is unable to make decisions without pressure on whom the decisions affect	0.748	0.000
04	There is difficulty in controlling documents during the registration process	0.478	0.016
05	The application of ISO standards leads to the use of forms that were not used before	0.631	0.001
06	There is difficulty in the process of archiving and retrieving records of various administrative operations (Procurement, reservation, training....)	0.596	0.002

Source: results of statistical processing.

Table 2: Internal honesty of the paragraphs of the second axis: Financial cost:

Axis	Paragraph	Correlation coefficient	probability value
01	There is a high financial cost to obtain an ISO certificate (consultants, auditing, certification)	0.819	0.000
02	Lack of motivation for employees and financial rewards for distinguished employees	0.835	0.000
03	Absence of government financial support for hotel establishments in order to implement ISO international standards	0.943	0.000
04	There are no donor financial institutions that support in the direction	0.810	0.000

	of the implementation of international standards for ISO standardization		
05	Implementation of international standards for standardization ISO increases costs	0.652	0.000
06.	The application of international standards for ISO standardization requires the use of consultants to work in hotel institutions	0.662	0.000
07	Lack of sufficient budget to carry out training and development of employees	0.802	0.000

Source: results of statistical processing.

➢ **The validity of the structural consistency of the study axes**

The following table shows the correlation coefficients between the average of each axis of the study with the total average of the questionnaire items, which shows that the indicated correlation coefficients are significant at a significance level of 0.05, whereas, the probability value for each item is less than 0.05, and the calculated r value is greater than the tabular r value, which is 0.396.

Table No. 3: Correlation coefficient between the average of each of the study axes with the total average of the questionnaire items

Axis	Correlation coefficient	probability value
First Axis: Internal Audit and Documentation	0.576	0.003
The second axis: the financial cost	0.642	0.001

The tabular value of r at the significance level of 0.05 and the degree of freedom of 23 is 0.396

Source: results of statistical processing.

➢ **Reliability of questionnaire items:**

The stability steps were performed on the same exploratory sample by two methods, the half-segmentation and Cronbach's alpha coefficient.

• Split-Half Coefficient: The Pearson correlation coefficient was found between the average of odd-ranked questions and the rate of even-ranked questions for each dimension. The correlation coefficients were corrected using the Spearman-

Brown Correction Coefficient, according to the following equation:

Stability coefficient $\frac{2R}{1+R}$ = where r is the correlation coefficient. Table No. 5 shows that there is a relatively large stability coefficient for the items of the questionnaire, which leads to the use of the questionnaire with complete peace of mind.

Table 4: Stability coefficient (half segmentation method)

Axis	half segmentation method		
	Correlation coefficient	Corrected correlation coefficient	probability value
First Axis: Internal Audit and Documentation	0.7536	0.8595	0.0000
The second axis: the financial cost	0.7721	0.8714	0.0000
All axes	0.7669	0.8681	0.0000

The tabular value of r at the significance level of 0.05 and the degree of freedom of 23 is 0.396

Source: results of statistical processing.

➢ **Cronbach's Alpha. method**

Cronbach's Alpha method was used to measure the questionnaire's reliability as a second method for measuring the reliability. Table No. 6 shows that the reliability coefficients are high, which reassures the use of the questionnaire.

Table 5: Stability coefficient (Cronbach's alpha method)

Axis	Number of paragraphs	Cronbach's alpha coefficient
First Axis: Internal Audit and Documentation	6	0.8754
The second axis: the financial cost	7	0.9047

Source: results of statistical processing.

3.3. Statistical methods used:

To answer the problem of the study and test the validity of its hypotheses, the following statistical methods were relied on:
Descriptive statistics measures; Cronbach's Alpha test; Single sample variance test.

3.4 Analysis of the paragraphs and axes of the study:

One sample T test was used to analyze the questionnaire items, and the item is positive, meaning that the sample members agree on its content if the calculated t-value is greater than the tabular t-value equal to 1.98 or the probabilistic value is less than 0.05 and the relative weight is greater than 60%, and the paragraph is negative in the sense that the sample members do not agree with its content if the calculated t value is less than the tabular t value which is equal to 1.99 or the probability value is greater than 0.05 and the relative weight is less than 60%, the opinions of the sample in the paragraph are neutral if the p value is greater than 0.05.

3.5. Hypothesis testing

The first hypothesis: The availability of internal audits and documentation helps hotel establishments in applying the international standards of ISO standardization at the level of statistical significance $\alpha = 0.05$.

Table 6: Paragraph analysis of the first axis: internal audit and documentation

Axis	Paragraph	SMA	standard deviation	relative weight	t . value	probability value	order
01	The results of management reviews of the quality system are not recorded	3.19	1.050	63.85	2.088	0.039	6

02	The hotel establishment does not hire scientifically and professionally qualified internal auditors in the field of internal auditing	3.50	1.044	70.00	5.463	0.000	2
03	The internal auditor is unable to make decisions without pressure on whom the decisions affect	3.28	0.957	65.54	3.301	0.001	4
04	There is difficulty in controlling documents during the registration process	3.22	1.058	64.46	2.403	0.018	5
05	The application of ISO standards leads to the use of forms that were not used before	3.95	0.796	79.08	13.664	0.000	1

06	There is difficulty in the process of archiving and retrieving records of various administrative processes (purchasing, reservation, training ....)	3.45	1.149	69.08	4.505	0.000	3
	All paragraphs	3.43	0.736	68.67	6.711	0.000	

The tabular t-value at the significance level of 0.05 and the degree of freedom of 129 is 1.98

Source: results of statistical processing.

The single-sample t-test was used and the results shown in the previous table, which shows the opinions of the study sample members in the paragraphs of the first axis: internal audit and documentation, arranged from the most important to the least important obstacle according to the relative weight:

1. The application of the international standards for ISO standardization leads to the use of models that were not used before: the relative weight was 79.08% and the probabilistic value was equal to 0.000, which is less than 0.05, and it ranked first.

2. The hotel establishment does not hire scientifically and professionally qualified internal auditors in the field of internal auditing: the relative weight is 70.00% and the probabilistic value is 0.000, which is less than 0.05, and it is ranked second.

3. There is difficulty in the process of archiving and retrieving records of various administrative processes (purchasing, reservation, training...): where the relative weight reached 69.08% and the probabilistic value is equal to 0.000 which is less than 0.05 and it ranked third.

4. The internal auditor is unable to take decisions without pressure on whom the decisions have an impact on: the relative weight was 65.54% and the probabilistic value was equal to 0.001, which is less than 0.05, and it ranked fourth.
5. There is a difficulty in controlling the documents during the registration process: the relative weight was 64.46% and the probabilistic value was equal to 0.018 which is less than 0.05, and it ranked fifth.
6. The results of management reviews of the quality system are not recorded: the relative weight is 63.85% and the probability value is 0.039, which is less than 0.05, and it ranked sixth.

In general, it turns out that the arithmetic mean of all the paragraphs of the first axis: internal audit and documentation, is equal to 3.43, standard deviation is equal to 0.736, and the relative weight is equal to 68.67%, which is greater than the relative neutral weight 60%, and the calculated t value is equal to 6.711, which is greater than the tabular t value, which is equal to 1.98, and the probabilistic value is 0.000 which is less than 0.05, which indicates that: The availability of audits and documentation helps the administration to adopt and apply the international standards for ISO standardization in hotel establishments at the level of statistical significance $\alpha = 0.05$.

Among the most important processes that must be available in the hotel establishment that wants to adopt the international standards for ISO standardization are the processes of documentation, internal auditing, and archiving files and records. Administrative and training operations, if any.

The second hypothesis: the availability of financial resources helps hotel establishments in applying the international standards for ISO standardization at the level of statistical significance $\alpha = 0.05$.

Table No. 7: Paragraph analysis of the second axis: the financial cost

Axis	Paragraph	SMA	Standard deviation	Relative weight	t. value	Probability value	Order
01	There is a high financial cost to obtain	4.32	0.790	86.46	19.105	0.000	3

	an ISO certificate (consultants, auditing, certification)						
02	Lack of motivation for employees and financial rewards for distinguished employees	3.83	0.966	76.62	9.810	0.000	7
03	Absence of government financial support for hotel establishments in order to implement ISO international standards	4.51	0.718	90.15	23.944.	0.000	1
04	There are no donor financial institutions supporting in the direction of the implementation of international standards for ISO standardization	4.42	0.776	88.46	20.903	0.000	2
05	Implementation of ISO	4.15	0.949	82.92	13.768	0.000	5

	global standards increases costs						
06	The application of international standards for ISO standardization requires the use of consultants to work in hotel institutions	4.18	0.885	83.54	15.171	0.000	4
07	Inadequate budget for employee training and development	4.12	1.019	82.46	12.562	0.000	6
	All paragraphs	4.22	0.629	84.37	22.102	0.000	

The tabular t-value at the significance level of 0.05 and the degree of freedom of 129 is 1.98

Source: results of statistical processing.

The single-sample t-test was used, and the results shown in the previous table, which shows the opinions of the study sample members in the paragraphs of the second axis: the financial cost, arranged from the most important to the least important obstacle according to the relative weight:

➢ Absence of governmental financial support for hotel establishments for the application of international standards for ISO standardization: the relative weight reached 90.15% and the probabilistic value equal to 0.000 which is less than 0.05 and it ranked first.

➢ There are no donor financial institutions that support the direction of applying international standards for standardization: the relative weight is 88.46% and the

probabilistic value is 0.000, which is less than 0.05, and it ranked second.

➢ There is a high financial cost for obtaining an ISO certificate (consultants, auditing, issuing the certificate): the relative weight is 86.46% and the probabilistic value is 0.000 which is less than 0.05, and it ranked third.

➢ The application of the international standards of ISO standardization requires the use of consultants to work in hotel establishments: the relative weight reached 83.54% and the probabilistic value is equal to 0.000, which is less than 0.05, and it ranked fourth.

➢ The application of the international standards for ISO standardization leads to an increase in costs: the relative weight reached 82.92% and the probabilistic value equal to 0.000 which is less than 0.05 and it ranked fifth.

➢ Inadequate budget for conducting employee training and development operations: the relative weight was 82.46%, and the probabilistic value was 0.000, which is less than 0.05, and it ranked sixth.

➢ Lack of motivation for employees and financial rewards for distinguished employees: the relative weight reached 76.62% and the probabilistic value equal to 0.000, which is greater than 0.05, and it ranked seventh.

In general, it turns out that the arithmetic mean of all the paragraphs of the second axis: the financial cost, equal to 4.22, standard deviation equal to 0.626, the relative weight equal to 84.37%, which is greater than the neutral relative weight 60%, and the calculated t value is equal to 22.102, which is greater than the tabular t value, which is equal to 1.98, and the probabilistic value is 0.000 which is less than 0.05, which indicates that: The availability of financial cost helps the administration to adopt and apply the international standards for ISO standardization in hotel establishments at the level of statistical significance $\alpha = 0.05$.

➢ The availability of financial resources is one of the most important elements that help the hotel establishment to implement international standards for standardization, and

according to the study, the most important obstacles that have emerged through this axis are the absence of government financial support for hotel institutions from adopting international standards for standardization, and the absence of international donor institutions that support the direction of implementing international standards

The study revealed the existence of obstacles that were not mentioned in the questionnaire by asking the following question:
Do you think there are other obstacles that have not been addressed? If your answer is yes, please mention it. The answers to the open question were counted and represented the items according to the following table, arranged according to the number of repetitions from the most important obstacle to the least important; Although this question was not answered by the majority of workers in hotel establishments.

Table No. 08: Other obstacles not mentioned in the questionnaire:

	Obstacles	The number of repetitions
01	There is no appreciation from the tourist for the quality of the hotel service provided	33
02	Not having enough capital	17
03	Constant power cuts	17
04	The inability to bring the external auditor authorized to grant the certificate	9
05	The lack of a financial return on the hotel establishment as a result of the application of international standards for ISO standardization for political reasons	5

Source: results of statistical processing.

It appeared from the previous table that one of the most important factors that prevent decision-makers in hotel establishments from taking the decision to apply and adopt the international standards of ISO standardization, there is no appreciation from tourists for the quality of the hotel service provided, that is, the lack of confidence of foreign and local tourists, especially the quality of hotel service and their resort to countries Others such as Morocco, Tunisia, Arab countries....; as for the foreign tourist, he is prevented by political reasons, which causes the hotel establishments to lose, and from that the importance was due to the lack of financial return as a result of the application and adoption of international

standards of standardization for political reasons, and due to the lack of sufficient capital to obtain the ISO certificate; There is another very important factor, which is the constant power cuts, and this is what leads the tourist to get annoyed and sometimes to leave and leave the hotel.

4. Conclusion:

In conclusion of this study, through which we tried to find out the extent of the impact of internal auditing, documentation and financial resources on the application of international standards of standardization in developing the quality of hotel service in Algeria and achieving sustainable development, as well as the obstacles and difficulties facing hotel institutions to adopt ISO, we conclude the following most important results:

- A noticeable weakness regarding the use of statistical methods in examining and auditing the overall activities of the hotel establishments under study;
- The internal auditor is unable to make decisions without pressure on whom the decisions affect;
- There is difficulty in controlling documents during the registration process;
- There is difficulty in carrying out internal audits of administrative operations, and the difficulty of archiving and retrieving files related to administrative operations and training operations, if any;
- Absence of government financial support for hotel establishments from adopting international standards for standardization;
- The absence of international donor institutions that support the implementation of international standards for standardization.

In light of the results obtained through this research, we offer the following set of suggestions:

- Educating hotel establishment managers about the importance of obtaining standardization certificates related to their field of activity;

- The necessity of an effective information system that can provide reports and detailed data on the level of compatibility of the services provided with the needs and aspirations of customers and the most important competitors, and the level of quality of their services.

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