

A STUDY ON FRAUDS AND MEASURES MANAGEMENT SYSTEM IN THE HOTEL INDUSTRY AND FOLLOWING THE SDG 12 (RESPONSIBLE CONSUMPTION AND PRODUCTION) IN THE HOTEL INDUSTRY

Abstract

This study's aim is to investigate and analyse the various aspects of fraud, particularly how it relates to and exists in the hospitality sector. The study also incorporates findings and analysis from two accounting case studies sponsored by PricewaterhouseCoopers and KMPG in the autumn of 2013 and from participation in a professional development series performed in a classroom setting. I'll break down fraud into all of its component parts, then put together a work schedule and proposal based on the research's conclusions. In this study, fraud is investigated in terms of its causes, perpetrators, laws, and trends. Through primary and secondary research, I was able to conclude that fraud is a rapidly changing problem that exists everywhere in the globe. Nevertheless, by being aware, informed, involved, and proactive, it is possible to fight fraud and its perpetrators. Making sure that consumption and production patterns are sustainable is the focus of SDG 12. By 2030, Target 12.3 intends to cut down on food loss by 50% at the production stage, including post-harvest losses, and at the retail and consumption stages.

Keywords: *Facilities, Attributes, Loyalty, Satisfaction, Sustainable development goals, Food system, Food sovereignty, Food security, Sustainable diet*

Authors

Mr. Akshat Saxena

Student

School of Hospitality and Tourism

Galgotias University

Greater Noida

Prof. (Dr.) Vikas Singh

Professor & Program Chair

School of Hospitality and Tourism

Galgotias University

Greater Noida

Prof. (Dr.) Rajiv Mishra

Professor & Dean

School of Hospitality and Tourism

Galgotias University

Graeter Noida

I. CONCEPT

The purpose of the study is to look at how frauds and measures take place in the hotel industry and also how SDG12 (Responsible Consumption and Production) follows in the hotel industry. It helps to identify the number of high-profile heists and the stances and measures taken by those organizations and others in the wake of those heists. Also, it identifies the latest security trends and measures employed in hotels around the world and determines the contemporary GFSCM enhancers for food security. This research also examines the contextual relationships and hierarchical structure of the GFSCM enablers and determines the level of significance of each.

II. INTRODUCTION

Movies, both Hollywood and Bollywood have long since dished out thrillers where suave stylish protagonists swindle banks, hotel casinos etc of their millions from right under their noses. These movies have portrayed these heists as ingenious plots the bad guys always get away with. This project is an attempt at finding out where the line is drawn between facts and fiction. This research will unravel the loopholes through which these masterminds spin their webs. It will also look at it from the organization's point of view and what security measures they can take in order to safeguard against such schemers by studying previous happenings and the fallouts on the part of these organizations. Hunger, the second Sustainable Development Goal (SDG 2), aims to tackle both the problems of global food security and environmental sustainability. In order to execute SDG 2 effectively, we undertook an integrated literature assessment based on three disciplinary perspectives: political economy and policy science, nutrition and public health, and ecological and agricultural sciences. We begin by reviewing the body of knowledge regarding practical routes to achieve food security while ensuring the sustainability of food systems within each discipline by consulting a wide range of literature. The articles in each of these areas that reference SDG 2 are then thoroughly reviewed, with our analysis being guided by the initial pathways we established.

III. OBJECTIVE OF STUDY

- To identify the number of high-profile heists.
- To study the stances and measures taken by those organizations and others in the wake of those heists.
- To identify the latest security trends and measures employed in hotels around the world.
- To determine the contemporary GFSCM enhancers for food security.
- To examine the contextual relationships and hierarchical structure of the GFSCM enablers, and to determine the level of significance of each.

IV. LITERATURE REVIEW

Unmasking hotel fraud was studied by (Barrier, M 2001). In this research, he learned about the numerous measures' hotels take to discover frauds that are occurring there. The findings suggested a number of strategies for preventing the aforementioned frauds. Studying

in 2022 were (Julianty, F., Rapina, R., Setiawan, S., & Ndaru, H. P. S). This study looked into accounting fraud, specifically surveys on hotels that produced financial reports that could be misleading to decision-makers. In 2002, (Gill, M., Moon, C., Seaman, P., & Turbin, V.) conducted research on the types of crimes that hotels suffer and how these crimes are handled. In a 2007 study about fraudulent internet hotel bookings, (Hannah, M., Bichler, G., & Welter, J.) looked into and identified. In a 2007 study about fraudulent online hotel bookings, (Hannah, M., Bichler, G., & Welter, J.) found that credit card frauds represented multilevel frauds with broad repercussions. Effective control mechanisms are those that deter theft and boost your bottom line, according to a 1991 study by (Geller, A. N.) titled Rule out fraud and theft: regulating your food-service company. These processes are always crucial, but in the current atmosphere of fierce competition, they might be the difference between success and failure.

(Julianto, I. P., & Pasek, N. S., 2022) conducted research. the Implementation of Internal Control based on the Tri Kaya Parisudha Concept and Accounting Frauds Prevention in the Hotel Industry, where they studied the investigation stages carried out in preventing the obstacles faced in the implementation of the Tri Kaya Parisudha Concept as the prevention effort of accounting fraud. A qualitative strategy was used in the research, along with descriptive methods. (Mitrovi, A., & Kneevi, S.) conducted research on fraud and forensic accounting in the context of accounting information systems in September 2020, with a particular focus on the hotel sector. (Eskin, A., & Adams, E.) evaluated the use of big data for fraud detection in hotel organisations and found that the three primary types of fraud that businesses experience are financial statement fraud, asset abuse, and corruption. From the perspectives of numerous industries, the literature discusses the use of big data to uncover these scams. (Yego, P. C., 2014) conducted a study on the extent of credit card fraud in the hotel business to determine the impact of the fraud on this sector, the causes of the crime, and the steps that industry participants are doing to combat it. In 2020, (Smith, D. R.) was a student. A caution to scientists travelling to conferences regarding hotel scammers is provided in this article on academic street smarts.

(Chan, S., Weitz, N., Persson, & Trimmer, 2018). SDG 12 is "Responsible Production and Consumption." An examination of research needs. Technical Appendix to Formas Report Research for Agenda 2030: A Summary of Research Needs and Future Directions. Swedish Institute for the Environment in Stockholm. (Jacob-John, Jubin, et al.), "Synergistic interactions of SDGs in food supply chains: A review of responsible consumption and production." 8809 in Sustainability 13.16 (2021).J. Jacob-John, C. D'Souza, T. Marjoribanks, & S. Singaraju 2021). Review of responsible production and consumption and the linkages of SDGs in food supply chains. 13(16), 8809; Sustainability.Tim Marjoribanks, Stephen Singaraju, Jubin, Jacob-John, and Clare D'Souza Synergistic interactions of SDGs in Food Supply Chains: A Review of Responsible Consumption and Production." Sustainable Development 13, no. 16 (2021): 8809.Daddi, T., Iraldo, F., and Marrucci, L. Future research priorities and a systematic examination of the circular economy's integration with sustainable consumption and manufacturing methods. The Journal of Cleaner Production, Volume 240, Page 118268.A.K. Patwary (2023). A step towards responsible consumption and production in tourism is to examine tourists' ecologically conscious conduct, environmental views, and conservation commitment. 5815–5824 are the pages of Environmental Science and Pollution Research's 30(3).

V. RESEARCH METHODOLOGY

1. Research Design

The examination configuration is an end-all strategy determining the strategies and methods for assortment and investigating the required data. It is a structure that designs the activity for the exploration project, just as to manage us in taking care of issues. Quantitative exploration has been utilized to direct this examination concentrate because of the enormous number of respondents who took an interest and where proof is assessed, and speculations are created. As a quantitative report, analysts need to appropriate the poll to respondents to make ends. Information is gathered by utilizing structure, easy-going examination structure and results which are even-handed, and less specialist notice included. What is more, the examination covered more extensive populace in this way quantitative technique is more appropriate instead of a subjective strategy where a little example is utilized and includes meet. Along these lines, it will be additional tedious.

2. Data Collection Methods

A crucial component of exploration research is information gathering. The wrong information selection can influence test results and ultimately result in erroneous conclusions. Information can be characterized as a variable's quantitative or arbitrary benefits. Information can take the shape of words, pictures, numbers, statistics, or even ideas. Information cannot be perceived, hence in order to extract data from it, one must translate it into meaningful data. Information decoding can be done using a variety of methods. Information sources are categorized into primary and secondary information in great detail.

Primary information: The action taken in various situations by the security officers and authorities in the leading hotels in the city will be observed and documented.

Secondary information: The security managers will further be given QUESTIONNAIRES to which they would respond and hence help gain an insight into the nuances of their work.

VI. DATA INTERPRETATION AND ANALYSIS

Based on information gathered from a survey of hotels in the Delhi NCR, this is the outcome. A poll with 80 residents of the Delhi NCR was conducted.

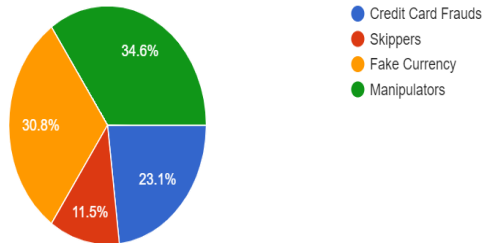
In total 60 surveys was received. There are many items in my questionnaire that I've already covered, including the demographic analysis question, where I discussed age and gender. The analysis of the information I gathered from visitors to area five-star hotels is provided below.

A STUDY ON FRAUDS AND MEASURES MANAGEMENT SYSTEM IN THE HOTEL INDUSTRY AND FOLLOWING THE SDG 12 (RESPONSIBLE CONSUMPTION AND PRODUCTION) IN THE HOTEL INDUSTRY

The Types Of Frauds/Heist That Occured The Most In Your Organization.

[Copy](#)

26 responses

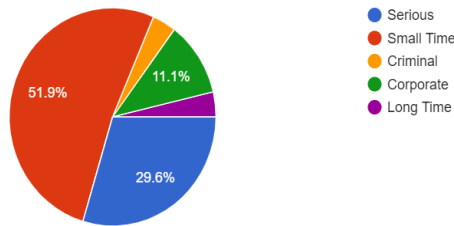


This graph shows that the maximum number of frauds are occurred because of the manipulators that comes into the organization.

What Have Been The Nature Of Maximum Security Complaints That Have Been Reported Till Now ?

[Copy](#)

27 responses

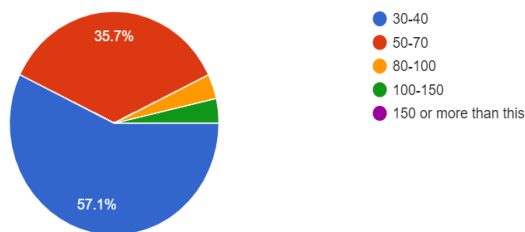


In this graph, it clearly shows the maximum number of small-time complaints reported till now.

The Maximum Number Of Defaulters In A Year On An Average

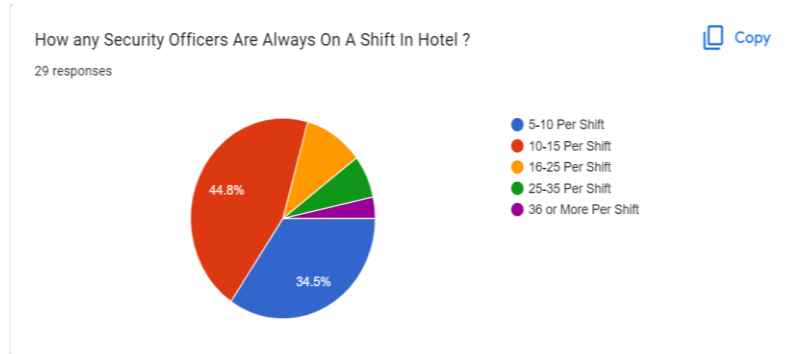
[Copy](#)

28 responses

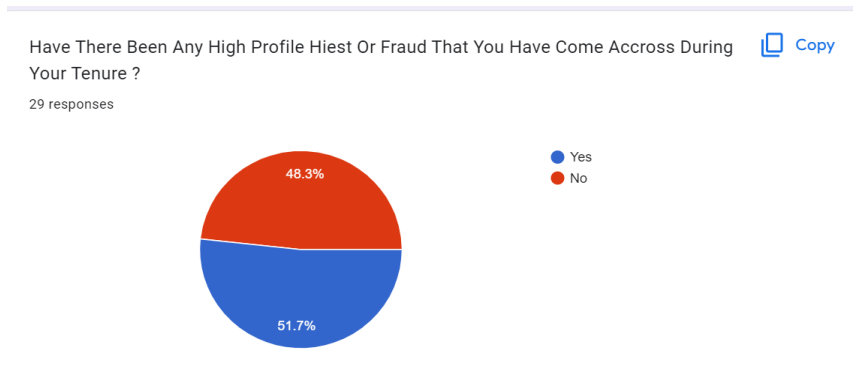


A STUDY ON FRAUDS AND MEASURES MANAGEMENT SYSTEM IN THE HOTEL INDUSTRY AND FOLLOWING THE SDG 12 (RESPONSIBLE CONSUMPTION AND PRODUCTION) IN THE HOTEL INDUSTRY

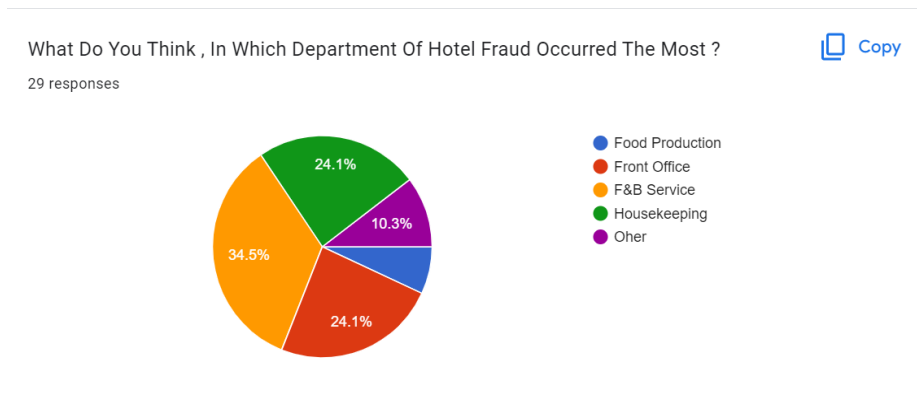
This graph clearly shows that on average 30-40 defaulters came to the organization every year



This graph shows to us that 44.8% i.e 10-15 security officers need to be on shift in hotel.



Almost a ratio of 50-50 comes from the employees who have or have not seen a high profile heist during their tenure.



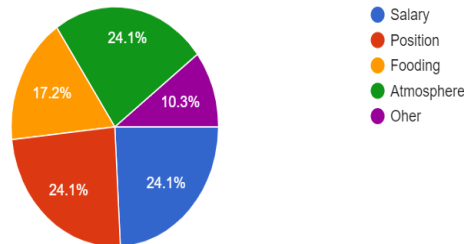
A STUDY ON FRAUDS AND MEASURES MANAGEMENT SYSTEM IN THE
HOTEL INDUSTRY AND FOLLOWING THE SDG 12 (RESPONSIBLE
CONSUMPTION AND PRODUCTION) IN THE HOTEL INDUSTRY

According to the hotel employees, the food and beverage department is the department in which frauds occurred the most.

If Given The Opportunity What Would You Like To Change About Your Job ?

[Copy](#)

29 responses

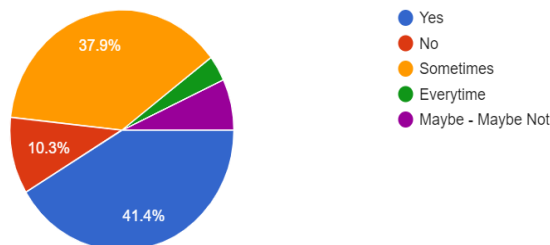


This survey graph shows us that 72.3 people in the organization want to have a good salary, position and atmosphere.

By Just Seeing Someone Or Noticing Their Activities Are You Be Able To Guess The Fraudster ?

[Copy](#)

29 responses



This graph shows the ability of the staff as 41.4% employees can able to guess the fraudster just by seeing their activities.

VII. LIMITATIONS OF THE STUDY

Due to its small sample size and use of just a few hotels, the current study cannot be entirely deemed definitive. The hotel personnel is reluctant to divulge information about numerous problems, regulations, and difficulties. Due to their busy and demanding nature, guests find it challenging to find time to fill out questionnaires or interact.

VIII. ETHICAL CONSIDERATIONS

Ethical factors were taken into account in this comprehensive literature evaluation to guarantee responsible and ethical study conduct. We considered the following ethical concepts in particular:

Informed consent: We did not get informed permission from any participants since this study entailed a review of published literature.

1. Confidentiality and anonymity

We did not acquire any personal data from the selected studies, and we guaranteed the authors' and participants' confidentiality and anonymity by not releasing their names or other identifying information in this work.

2. Plagiarism and academic integrity

We verified that all sources were correctly credited and acknowledged and that the review process was performed in a transparent and academically sound manner.

3. Conflict of interest

We reported any potential conflicts of interest that may have impacted the selection and interpretation of the literature in this evaluation.

IX. CONCLUSION

When they say that the rate of serious crimes and crimes is equal This indicates that the incidents of theft and crime confirmed by the conduct of investigations are as expected. When the nature of these crimes was investigated, 60% of them admitted that they were crimes, while 40% of the reported crimes were related to accidents. The maximum number of defaulters is based on 60%, ie; Three of the hotels interviewed were employees of the establishment, compared to 20%, for example, one hotel said guests were the top employee, while another vouched for people outside as visitors or shoppers in the store. They also say that there are many small workers who come as contract workers, or that there are workers in shops that are not paid workers in hotels. 40% of managers ask me. 2 managers stated that about 10 to 15 workers are needed to do the job. For shift officers, this includes all security personnel. They called it a reasonable number, with too much overcrowding and too few leaving the area unguarded and vulnerable. 60% i. 16 to 25 is considered the ideal number of officers required for a given shift. It should be noted that every hotel has a small size, so it does not have any impact on the work of any project. When it comes to employees, 10% say the best way to deal with criminals is to send them to the police. This is really not recommended as going to the police means damaging the reputation of the hotel in more than one way. While 40% supported the idea of taking care of themselves through HR, 20% suggested a salary cut as a punishment. The other 10% of the sample declined to comment, saying that the decision depends on the seriousness of the crime. When talking to guests, the answers were more decisive, as 20% said that sending criminals to the police was the best solution. 40% of the sample, that is 2 managers said they wanted to keep the hotel's reputation inside by closing it to protect it by keeping it secret and avoiding the media. Another 40 percent said that they would have to pay a fine or other penalty depending on the situation. For foreigners who make up the majority of the sample size, i.e. 75% said sending the foreigners to the police is the best solution, while 20% said using internal forces can help solve the problem and protect the hotel's reputation because the Media won't stand a chance

A STUDY ON FRAUDS AND MEASURES MANAGEMENT SYSTEM IN THE HOTEL INDUSTRY AND FOLLOWING THE SDG 12 (RESPONSIBLE CONSUMPTION AND PRODUCTION) IN THE HOTEL INDUSTRY

and only 5% are willing to sue. The chart and data above clearly show that most of the large samples show that no theft or fraud occurred during the operation. This study adds to the existing literature by advancing group discussion on problems and strategies for improving health and productivity. This study focuses on strategies to help companies achieve their research goals. Based on the data and expert opinions, fourteen key challenges were identified.

REFERENCES

- [1] Barrier, M. (2001). Unmasking hotel fraud. *Internal Auditor*, 58(2), 26-26.
- [2] Julianty, F., Rapina, R., Setiawan, S., & Ndaru, H. P. S. (2022). FRAUD IN ACCOUNTING: SURVEYS ON HOTELS IN BANDUNG. *Jurnal Riset Akuntansi Kontemporer*, 14(1), 75-82.
- [3] Gill, M., Moon, C., Seaman, P., & Turbin, V. (2002). Security management and crime in hotels. *International journal of contemporary hospitality management*.
- [4] Hannah, M., Bichler, G., & Welter, J. (2007). Fraudulent online hotel booking. *FBI L. Enforcement Bull.*, 76, 1.
- [5] Geller, A. N. (1991). Rule out fraud and theft: controlling your food-service operation. *The Cornell Hotel and Restaurant Administration Quarterly*, 32(4), 55-65.
- [6] Julianto, I. P., & Pasek, N. S. (2022). The Implementation of Internal Control based on Tri Kaya Parisudha Concept and Accounting Fraud Prevention in Hotel Industry. *JIA (Jurnal Ilmiah Akuntansi)*, 6(2), 241-253.
- [7] Mitrović, A., & Knežević, S. (2020, September). FRAUD AND FORENSIC ACCOUNTING IN THE DIGITAL ENVIRONMENT OF ACCOUNTING INFORMATION SYSTEMS: FOCUS ON THE HOTEL INDUSTRY. In *Tourism International Scientific Conference Vrnjačka Banja-TISC* (Vol. 5, No. 1, pp. 281-295).
- [8] Eskin, İ., & Adamiş, E. An Evaluation of Big Data Use for Fraud Detection in Hotel Enterprises. In *Sustainability, Big Data, and Corporate Social Responsibility* (pp. 171-183). CRC Press.
- [9] Yego, P. C. (2014). *Extent of credit card fraud in the hotel industry in Kenya* (Doctoral dissertation, Strathmore University).
- [10] Smith, D. R. (2020). Academic street smarts: be vigilant of fraudsters: A warning to scientists travelling to conferences about hotel scammers. *EMBO reports*, 21(5), e50365.