

Financial Internal Controls and Revenue Accountability in Tourism and Hospitality Businesses: A Conceptual Framework

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Abstract

Hospitality revenue is generated through a constant flow of small, time-sensitive transactions that pass through many hands and several systems before they reach the accounts, which makes it especially vulnerable to error, leakage and misappropriation. Yet the way routine controls work together to protect it has received little conceptual attention. This paper examines how transaction documentation, segregation of duties and reconciliation support financial integrity in hospitality businesses. Through a structured critical review, it develops the Hospitality Revenue Integrity Framework, which treats these controls as connected stages in a single process rather than as separate safeguards. The central argument is that well-designed controls matter mainly because they improve the quality of the records on which every later check depends, and that reconciliation is only as effective as those records and the independence of the person performing it. Reconciliation creates real accountability only when the differences it reveals are investigated and resolved, and this accountability sustains reliable revenue reporting and the protection of cash and receivables. These relationships are harder to achieve in small or understaffed properties and under high staff turnover, and easier where systems are integrated and management takes exceptions seriously. The arguments are expressed as thirteen testable propositions. For practitioners, strengthening transaction records should precede further investment in checking, and the value of reconciliation lies in following exceptions through to resolution.

Keywords: *internal control; segregation of duties; reconciliation; transaction documentation; revenue accountability; financial integrity; hospitality; tourism*

1. INTRODUCTION

Revenue is the most visible measure of performance in tourism and hospitality businesses, yet it is also one of the most difficult to protect. A mid-sized hotel may record thousands of separate charges each day across

rooms, food and beverage outlets, banqueting, spa, parking, and minibar, each originating in a different point-of-sale or property management system and each settled through a mix of cash, payment cards, direct billing, vouchers, and online travel agency (OTA) arrangements. Restaurants, tour operators, and attractions face similar conditions on a smaller scale. Transactions are frequent, individually small, often handled by front-line staff under time pressure, and frequently adjusted after the fact through voids, discounts, complimentary items, rebates, and allowances. Studies of hotel financial performance, particularly among small, independent, and family-owned properties, consistently point to the importance of financial management capability in such settings (Sharma & Upneja, 2005; Thomas et al., 2011; Getz & Carlsen, 2005) (Kurniadi & Zio, 2011).

These features create a familiar control problem. When many people can initiate, adjust, and settle revenue transactions, the organization depends on internal controls to ensure that all revenue earned is captured, recorded accurately, and converted into cash or valid receivables. Fraud surveys consistently identify the absence of internal controls, and the override of existing controls, as the most frequently cited weaknesses that allow occupational fraud to occur (Association of Certified Fraud Examiners [ACFE], 2024). Small organizations and those with limited separation of duties are repeatedly identified as particularly exposed. Many hospitality businesses fit that description. Research on revenue assurance in service-intensive organizations points to a related concern: value can be lost between service delivery, billing, and collection when these stages are not systematically matched (Sakyi et al., 2023; Sanni & Wedraogo, 2024). Employee theft is a long-recognized problem in service businesses (Hollinger & Clark, 1983; Kulas et al., 2007), and hospitality employees have been found to offer ready rationalizations for it (Poulston, 2008).

Despite this practical importance, hospitality accounting research has focused mainly on budgeting, cost management, performance indicators, and revenue management (Harris & Mongiello, 2001; Pavlatos & Paggios, 2009; Sainaghi, 2010; Uyar & Bilgin, 2011). The general internal control literature, in turn, has concentrated on large listed companies and on the consequences of disclosed material weaknesses (Ashbaugh-Skaife et al., 2008; Doyle et al., 2007; Ge & McVay, 2005). A growing body of conceptual work, much of it from emerging-market settings, has proposed risk-based internal control, reconciliation, and compliance models for financial institutions and multinational organizations (Agu et al., 2023a; Akomolafe & Agu, 2019a; Dogbatsey et al., 2019), but these models have not been adapted to the transaction profile of hospitality operations. Reviews of internal control research confirm that most evidence comes from listed companies operating under SOX-type reporting regimes (Chalmers et al., 2019; Ge et al., 2017; Kinney & Shepardson, 2011), while hospitality management accounting research has concentrated on how accounting information is used for decisions (Mia & Patiar, 2001; Turner et al., 2017; Pellinen, 2003; Haktanir & Harris, 2005; Guilding, 2014). Neither stream explains in sufficient detail how

the everyday control mechanisms on which hospitality operators rely work together to produce reliable revenue figures and clear accountability for them.

This paper therefore asks: *how do transaction documentation, segregation of duties, and reconciliation support financial integrity in hospitality businesses?* To address the question, it conducts a structured critical review of the literature on the three mechanisms and on revenue accountability, defines the constructs involved and the relationships among them, and derives testable propositions to guide later empirical work. The analysis is limited to controls over the revenue cycle, from the initiation of a sale through to the recording of cash and receivables in the general ledger; controls over purchasing, payroll, and capital expenditure are outside its scope. The arguments apply to hotels and other lodging, food and beverage operations, and tourism enterprises such as tour operators and attractions, although most illustrations are drawn from lodging because its revenue cycle is the most complex.

In doing so, the paper integrates three control mechanisms that are usually discussed separately into a single process model, arguing that they operate as a chain rather than as independent safeguards. It also treats revenue accountability as an intermediate construct between control activities and financial integrity, distinguishing the ability to trace and answer for revenue from the reliability of the reported figures themselves, and it expresses these arguments as propositions that can be falsified rather than as an established causal account. The remainder of this section sets out the theoretical background. Section 2 describes the research method, Section 3 presents and discusses the results, including the framework and propositions, and Section 4 concludes.

1.1 Theoretical background

No single theory explains why revenue controls succeed or fail. Four perspectives are combined here because each explains a different part of the chain from control design to financial integrity.

Agency theory. Agency theory describes the relationship between a principal who delegates work and an agent who performs it, under conditions of divergent interests and information asymmetry (Jensen & Meckling, 1976; Eisenhardt, 1989a). In hospitality, owners delegate to management companies and general managers, who in turn delegate to department heads, cashiers, servers, and night auditors. At each level the agent knows more about individual transactions than the principal. Agency theory predicts that principals will invest in monitoring and information systems to reduce this asymmetry. Fama and Jensen (1983) argue that separating decision management from decision control is itself a governance mechanism; segregation of duties applies the same logic at the level of individual transactions. In hotels operated under management contracts, coordinating processes among owners, operators, and brand companies adds a further layer of

agency relationships (Eyetsemitan et al., 2020). Transaction documentation and reconciliation are precisely such investments: documentation creates the information, and reconciliation uses it to verify agent behavior. Eisenhardt (1989a) notes that when outcomes are hard to measure, principals rely more heavily on monitoring behavior. Hospitality revenue, which is spread across many small transactions, fits this condition.

Fraud triangle and fraud diamond. Cressey's (1953) study of embezzlers identified three conditions that together precede trust violation: pressure, opportunity, and rationalization. Wolfe and Hermanson (2004) added capability as a fourth element. Later work has extended, tested, and critiqued the triangle (Dorminey et al., 2012; Schuchter & Levi, 2016; Lokanan, 2015; Free, 2015), and syntheses of fraud research emphasize both individual psychological pathways and the organizational conditions that enable fraud (Trompeter et al., 2013; Murphy & Dacin, 2011; Hogan et al., 2008). Of these, opportunity is the element most directly shaped by internal control. Segregation of duties removes opportunity by ensuring that no individual can both commit and conceal an irregularity. Documentation and reconciliation increase the perceived and actual likelihood of detection, which reduces the attractiveness of the opportunity that remains. The fraud perspective is valuable because it explains why controls must be operating, not merely designed: a control that staff know is not performed does not reduce perceived opportunity. Research on employee theft links it to perceived organizational climate and to the quality of internal control procedures (Kulas et al., 2007; Rae & Subramaniam, 2008), and insider-threat models from information security make a parallel argument about trusted users with legitimate system access (Akeju et al., 2018; Onche et al., 2024).

Contingency theory. Contingency theory holds that there is no universally optimal control system; effective design depends on the organization's size, technology, environment, and strategy (Otley, 1980; Chenhall, 2003). Jokipii (2010) applied this reasoning directly to internal control and found that control structure varies with organizational characteristics and environmental uncertainty. Related evidence suggests that the effectiveness of control activities and monitoring depends on their fit with strategy (Agbejule & Jokipii, 2009). In hospitality the contingency view matters because properties range from family-run guesthouses with a handful of employees to large integrated resorts. Controls that are feasible in one setting, such as full segregation of cash handling from recording, may be impossible in another. This perspective underpins the moderators in the framework.

COSO and the levers of control. The COSO Internal Control – Integrated Framework (COSO, 2013) defines internal control as a process designed to provide reasonable assurance regarding the achievement of objectives in operations, reporting, and compliance. It identifies five components: control environment, risk

assessment, control activities, information and communication, and monitoring activities. The three mechanisms examined here map onto these components: segregation of duties and authorization are control activities; documentation is part of information and communication; and reconciliation spans control activities and monitoring. The control environment appears in the framework as a moderator. Survey evidence indicates that organizations have implemented the 2013 version of the framework unevenly (Lawson et al., 2017). Risk-based internal control models extend the COSO logic by directing control effort toward the processes and transactions with the greatest exposure (Akomolafe & Agu, 2019a), and technology-enabled risk assessment has been proposed as a means of strengthening the monitoring component (Akomolafe & Agu, 2018) (Olagunju et al., 2023).

Simons (1995) offers a complementary view in which controls are not only constraints but also information systems that managers use to learn. His distinction between diagnostic controls, which monitor deviations from standards, and interactive controls, which focus management attention on strategic uncertainties, helps explain the feedback loop in the framework: reconciliation exceptions can be treated as diagnostic signals that prompt redesign of controls. Merchant and Van der Stede (2017) similarly classify controls by their object (actions, results, personnel, and culture) and emphasize that action controls such as segregation of duties are most effective when desired actions are known and observable, which is generally true of routine revenue transactions. More broadly, controls are increasingly understood as a package or system whose elements complement or substitute for one another (Ouchi, 1979; Malmi & Brown, 2008; Otley, 1999; Ferreira & Otley, 2009; Grabner & Moers, 2013), and empirical work supports the view that Simons' levers operate interdependently (Widener, 2007).

Accountability. Accountability, in its basic form, means being answerable to another party for one's conduct and its results, with the possibility of consequences. Accounting systems have long been understood as systems of accountability (Roberts & Scapens, 1985), and accountability takes several forms and meanings in practice (Sinclair, 1995; Bovens, 2007). Power (1997) argued that modern organizations increasingly demonstrate accountability through verification rituals, and warned that such rituals can become detached from the substance they are meant to assure. This critique is relevant here. A reconciliation performed mechanically, with exceptions recorded but never investigated, may satisfy a checklist while providing little real accountability. The framework therefore treats revenue accountability as a distinct construct that depends on what is done with reconciliation results, not merely on whether reconciliations are performed. Financial reporting models that connect compliance to explicit lines of organizational accountability (Medon & Oduleye, 2022), and KPI frameworks designed to assign responsibility for performance (Sakyi, Filani, et al., 2022), reflect the same principle. Applied accountability models in other service settings, such

as KPI-based quality monitoring, public program oversight, and audit analytics, draw the same link between measurement and answerability (Ekemezie et al., 2023; Anioke & Atima, 2023; Abetoh & Atakpa, 2024).

Table 1. Theoretical perspectives and their role in the framework

Perspective	Core argument	Role in the framework
Agency theory	Delegation under information asymmetry creates incentives for monitoring and information systems.	Explains why documentation and reconciliation exist and why they should improve accountability.
Fraud triangle and diamond	Fraud requires pressure, opportunity, rationalization, and capability; controls act mainly on opportunity.	Explains how segregation of duties and detection risk reduce irregularities; emphasizes operating effectiveness.
Contingency theory	Control design must fit size, technology, and environment.	Grounds the moderators: property scale, systems integration, workforce instability.
COSO and levers of control	Control as an integrated process; diagnostic controls also serve learning.	Maps mechanisms to control components; motivates the feedback loop from reconciliation to design.
Accountability perspective	Accountability requires answerability and consequence; verification can become ritual.	Distinguishes revenue accountability from mere performance of reconciliations; motivates the control environment moderator.

2. RESEARCH METHOD

2.1 Review design

The study is a structured critical review intended to produce a conceptual framework. It follows the logic of theory synthesis and model-building conceptual papers (Jaakkola, 2020), in which existing literature is used to clarify constructs and to specify relationships that can later be tested, rather than to estimate effect sizes. Snyder (2019) distinguishes systematic, semi-systematic, and integrative reviews; the present review sits between the semi-systematic and integrative types. It uses an explicit protocol for identifying and organizing sources, but its purpose is critical synthesis and theory development rather than exhaustive enumeration. The protocol draws on guidance for evidence-informed management reviews (Tranfield et al., 2003) and for integrative reviews that synthesize heterogeneous literatures (Torraco, 2005). Conceptual contributions of this kind are distinct from empirical ones and are judged by the clarity and usefulness of the ideas they offer (MacInnis, 2011).

This choice reflects the state of the field. Empirical studies of revenue controls in hospitality are relatively few, use heterogeneous measures, and are spread across accounting, auditing, information systems, and hospitality management journals. A statistical synthesis would not be meaningful at this stage. A structured critical review allows evidence from adjacent fields to be brought to bear on the hospitality context while making the reasoning behind each proposition transparent.

2.2 Review protocol

Table 2 summarizes the protocol. Sources were organized using a concept-centric matrix (Webster & Watson, 2002), in which each source was coded against the constructs it addressed rather than summarized author by author. This approach makes gaps visible: cells in the matrix with little or no supporting literature indicate relationships that are assumed in practice but have not been examined directly.

Table 2. Review protocol

Element	Description
Guiding question	How do transaction documentation, segregation of duties, and reconciliation support financial integrity in hospitality businesses?
Source domains	Internal control and auditing; management control systems; fraud and forensic accounting; accounting information systems and data quality; hospitality and tourism accounting and finance.
Source types	Peer-reviewed journal articles; recent conceptual frameworks on internal control, reconciliation, and revenue assurance; authoritative frameworks and standards (COSO, IASB, industry uniform systems of accounts); established professional surveys; foundational books.
Search terms (combined)	internal control; segregation of duties; separation of duties; reconciliation; audit trail; documentation; data quality; revenue assurance; revenue leakage; occupational fraud; accountability; hotel; hospitality; restaurant; tourism.
Inclusion criteria	Addresses at least one focal mechanism or outcome; offers theoretical argument or empirical evidence on control effectiveness; applicable to service or hospitality settings, or to the revenue cycle generally.
Exclusion criteria	Purely technical system specifications without control implications; studies limited to non-revenue cycles; opinion pieces without supporting argument or evidence.
Analysis	Concept-centric coding matrix; identification of definitions, mechanisms, boundary conditions, and evidence strength; critical appraisal of fit to the hospitality context; derivation of propositions.
Time frame	Foundational works from 1953 onward; emphasis on literature published up to 2024.

Element	Description
Sources retained	200 sources in total: 100 from the international peer-reviewed, standards, and professional literature, each checked against bibliographic databases; and 100 from a curated seed corpus of applied conceptual studies on internal control, audit, compliance, revenue assurance, data governance, access management, and small-business operations.

Note: Adapted from Webster and Watson (2002) and Snyder (2019).

2.3 Analysis and evaluation

The analysis proceeded in four steps. First, definitions of each focal mechanism were extracted and compared, and inconsistencies were noted. Second, the mechanisms through which each control is argued to produce its effect were identified, for example deterrence, detection, or information provision. Third, conditions under which those effects were said to weaken or strengthen were recorded as candidate moderators. Fourth, relationships supported by convergent argument from more than one theoretical perspective, or by empirical evidence in related settings, were formalized as propositions. Where evidence was weak or indirect, this is stated in the text.

The resulting framework is assessed against criteria for theoretical contribution proposed by Whetten (1989) and Bacharach (1989): whether the constructs are clearly defined, whether the relationships are specified with a logic that explains why they should hold, whether boundary conditions are stated, and whether the propositions are falsifiable. These criteria are revisited in Section 3.11. The framework also aims for the combination of originality and practical utility that Corley and Gioia (2011) identify as the marks of a theoretical contribution.

3. RESULTS AND DISCUSSION

The results of the review are reported in four steps. The section first describes the hospitality revenue cycle and its characteristic control risks, then presents the review findings for each focal mechanism and for the outcome constructs. It then introduces the Hospitality Revenue Integrity Framework and the propositions derived from it, and closes with a discussion of implications for research and practice and of the limitations of the analysis.

3.1 The hospitality revenue cycle and its control risks

Several features distinguish the hospitality revenue cycle from that of a typical manufacturing or retail business. First, revenue is perishable: an unsold room night or table cannot be stored, which encourages dynamic pricing and frequent rate overrides (Kimes, 1989). Revenue projection and optimization models

increasingly depend on transaction-level data (Tonoyan et al., 2021a; Nnabueze et al., 2024; Sakyi, Nnabueze, et al., 2022), so documentation errors propagate into pricing and forecasting decisions. Every override is a potential control point. Second, revenue is recognized across multiple departments that use different systems, typically a property management system (PMS) for rooms, point-of-sale (POS) systems for outlets, and separate systems for events, spa, and other services, with interfaces that post charges to guest folios. Third, the timing of service and payment often differs, with deposits, guaranteed reservations, city ledger accounts, and post-departure charges. Fourth, a substantial share of bookings now arrives through intermediaries that collect payment, deduct commission, or issue virtual cards, creating reconciliation demands between the property's records and third-party statements. The commercial relationship between hotels and online intermediaries has been examined in detail (Toh et al., 2011; Lee et al., 2013), and the growth of digital payment channels (Agyei et al., 2019) and high-throughput collections platforms (Osuji et al., 2021) has increased both the volume and the speed of settlement flows that must be matched. Information technology is now central to hotel operations (Law et al., 2014; Buhalis & Law, 2008), and guest identity verification and cross-border data privacy obligations add further documentation requirements (Kumuyi et al., 2024; Annan, 2022).

The industry's uniform systems of accounts, notably the Uniform System of Accounts for the Lodging Industry (Hospitality Financial and Technology Professionals [HFTP], 2014), standardize the classification of revenue by department and support comparability. Revenue recognition itself is governed by general standards such as IFRS 15 (International Accounting Standards Board [IASB], 2014), which require revenue to be recognized when performance obligations are satisfied. Hospitality revenue also carries tax obligations, such as value added, sales, and occupancy taxes, that must be computed and remitted accurately (Eyetsemitan et al., 2021; Lawal & Oduleye, 2018; Bola-Sadipe et al., 2022). Neither framework, however, prescribes the operational controls needed to ensure that the transactions feeding these classifications are complete and accurate.

A further feature is the night audit, a daily routine in which an auditor closes the business day, posts room and tax charges, verifies that departmental postings agree with source systems, and produces reports for the income audit performed the following morning. The night audit is in effect a daily reconciliation process. It is also a point of concentrated control risk, because the night auditor in a smaller property may also act as front desk agent and cashier, combining incompatible duties.

Table 3 maps the main stages of the hospitality revenue cycle to characteristic risks and to the control mechanisms that address them. The table illustrates a point that recurs throughout the review: at almost

every stage, the effectiveness of reconciliation depends on documentation created earlier, and the independence of reconciliation depends on how duties have been divided.

Table 3. Revenue cycle stages, characteristic risks, and focal controls

Stage	Characteristic risks	Documentation	Segregation of duties	Reconciliation
Reservation and pricing	Unauthorized rate overrides; unrecorded discounts; incorrect OTA rate parity or commission terms	Rate override log with reason codes and approver	Rate authority separated from posting and settlement	Rate audit: actual vs. authorized rates; OTA statements vs. PMS
Check-in and service delivery	Unregistered occupancy; unrecorded walk-ins; services delivered without charge	Registration records; housekeeping status reports; POS guest checks	Front desk separate from housekeeping status reporting	Room status discrepancy report (housekeeping vs. PMS)
Charge posting	Omitted or duplicate postings; interface failures; lapping between folios	System audit trail of postings by user and terminal	Posting rights restricted by role	POS-to-PMS interface reconciliation; departmental totals vs. folios
Adjustments	Voids, comps, and allowances used to conceal skimming	Void and allowance log with reason, approver, and timestamp	Approval by someone other than the initiator	Adjustment reports reviewed against thresholds and patterns
Settlement and cash handling	Skimming; under-ringings; misdirected card refunds; cash shortages	Cashier shift reports; deposit slips; card batch reports	Custody separate from recording and from reconciliation	Cashier close-out; card batch vs. merchant statement; deposits vs. bank
Receivables (city ledger)	Fictitious accounts; unauthorized write-offs; delayed billing	Direct billing authorizations; invoice records	Credit approval separate from collection and write-off	AR aging review; subsidiary ledger vs. general ledger
General ledger and reporting	Misclassification; unsupported journal entries; cut-off errors	Journal entry support and approval	Journal preparation separate from approval	Income audit; revenue vs. statistics (occupancy, covers, ADR)

3.2 Transaction documentation

Transaction documentation refers to the records that evidence the occurrence, authorization, amount, timing, and responsible party for each transaction. In a manual environment this meant guest checks, folios, vouchers, and signed adjustment slips. In current hospitality operations, most documentation is generated by systems as audit trails, logs of user activity, and electronic receipts, supplemented by scanned or digital approvals for exceptions.

The literature tends to treat documentation as a binary condition, present or absent, or as a matter of volume. A more useful view draws on information quality research. Wang and Strong (1996) showed that users judge data quality along several dimensions, including accuracy, completeness, timeliness, accessibility, and interpretability. Applied to revenue transactions, documentation quality can be defined as the degree to which records are **complete** (every transaction and adjustment is recorded), **accurate** (amounts, dates, and classifications are correct), **timely** (recorded at or near the time of the event), **authorized** (evidence of required approvals exists), and **traceable** (each record can be linked to the originating user, terminal, and source event, and forward to the ledger). DeLone and McLean (2003) similarly treat information quality as distinct from system quality, which supports the argument that a sophisticated PMS does not guarantee high-quality documentation. Standardized reporting and decision workflows have also been argued to improve data quality and management visibility by reducing variation in how records are created (Alieme et al., 2022). Data quality research offers established methods for assessing these dimensions (Pipino et al., 2002; Batini et al., 2009), and studies of ERP implementation show that data quality problems frequently originate in system design and user practice (Xu et al., 2002). Work on data integrity in regulated industries, where records must be attributable, legible, contemporaneous, original, and accurate, provides a close analogue for transaction documentation (Aneke et al., 2023). Integrated data management and data integration architectures are argued to improve the accuracy and traceability of financial information by reducing re-keying between systems (Agu et al., 2023b; Badmus et al., 2019; Nnabueze et al., 2021) (Chibwaye & Oteri, 2023).

Documentation contributes to financial integrity through three mechanisms. First, it provides the **evidential basis** for every later control: reconciliation compares one set of records with another, and cannot detect what was never recorded. Second, it has a **deterrent effect** when staff know their actions are logged and attributable. Third, it supports **accountability** by allowing variances to be traced to specific individuals and decisions. The first mechanism is the most important for the framework, because it establishes documentation quality as a precondition for reconciliation performance.

Three weaknesses in the literature stand out. First, documentation is often assumed rather than measured. Studies of internal control weaknesses typically rely on auditor-reported deficiencies (Doyle et al., 2007; Ge & McVay, 2005) and do not distinguish documentation failures from failures of other control activities. Second, the shift to automated systems has changed what documentation means. System logs can be comprehensive, but they are only useful if they are retained, protected from alteration, and reviewed. Proposals for tamper-evident audit trails, including blockchain-based recordkeeping architectures, address the protection requirement directly (Anichukwueze et al., 2021; Oshoba et al., 2020), although their cost and practicality for hospitality operators have not been examined. Enterprise log analytics (Mbonu et al., 2019) and data sensitivity classification with regulatory traceability mechanisms (Aliliele, Mbonu, et al., 2024) provide further technical routes. Where many users share credentials, which remains common at busy front desks and bars, the traceability dimension collapses even though the volume of records is high. Research on password and authentication behavior shows that shared or weak credential practices are common among administrative staff and undermine data-protection compliance (Onche & Ogbonna, 2022; Onche et al., 2020; Ladapo et al., 2023). Third, the hospitality literature contains little direct evidence on documentation quality. The control-relevant implications of PMS and POS systems are discussed more often in practitioner guidance than in peer-reviewed research. Accounting information systems texts treat documentation and audit trails as core controls (Romney et al., 2021), but their application to hospitality systems has received little empirical attention.

3.3 Segregation of duties

Segregation of duties (SoD) is the division of incompatible functions among different people so that no individual can both perpetrate and conceal an error or irregularity in the normal course of duties. The classic formulation separates four functions: **authorization** of transactions, **custody** of related assets, **recording** of transactions, and **reconciliation** or verification (COSO, 2013). Kobelsky (2014) develops a conceptual model that applies these separations to both manual and IT-supported processes, which is directly relevant to hospitality operations that combine front-desk procedures with system permissions (see also Romney et al., 2021). In the hospitality revenue cycle, the most important separations are between those who handle cash and those who record or adjust revenue, between those who initiate adjustments and those who approve them, and between those who perform operational duties and those who reconcile them.

SoD works primarily by removing opportunity, in the terms of the fraud triangle, because concealment would require collusion. It also has an informational effect that is less often noted: when the person who reconciles is independent of the person who recorded, the reconciliation is more likely to surface discrepancies rather than explain them away. This is the basis for the direct path from SoD to reconciliation

performance in the framework. SoD can be enforced organizationally, through job design and reporting lines, or technically, through role-based access rights in the PMS, POS, and accounting systems.

SoD is among the most widely recommended controls, and professionals rate it highly as a fraud prevention measure (Bierstaker et al., 2006). Yet several limitations are underexplored. First, SoD is vulnerable to collusion, and hospitality teams that work closely on shifts may develop the informal trust that makes collusion easier. Second, full SoD is often infeasible in small properties, during night shifts, or in seasonal operations with lean staffing. Formalized standard operating procedures have been proposed as a practical route to consistent practice in small businesses (Eyetsemitan et al., 2022), but procedures alone do not separate incompatible duties. Compensating controls of this kind resemble the lean, procedure-based approaches proposed for resource-constrained enterprises (Ambali et al., 2021; Agboada et al., 2019; Eyetsemitan et al., 2024). The general literature confirms that smaller and resource-constrained firms report more internal control weaknesses (Doyle et al., 2007), but it says little about which compensating controls, such as owner review, job rotation, mandatory leave, surprise counts, or system-enforced approvals, can substitute effectively. Third, in integrated systems, SoD depends on the configuration of user access rights. A property may have well-defined job descriptions while system permissions allow front desk staff to post, adjust, and settle without restriction. Research rarely distinguishes organizational SoD from system-enforced SoD, although the two may diverge substantially. Security audit and enterprise risk assessment frameworks from the information systems field offer methods for identifying such divergences through structured access reviews (Dosunmu & Ogundele, 2019). Identity and access management models (Mbonu et al., 2020; Mbonu, Iwuanyanwu, et al., 2022; Oshoba et al., 2019; Ogbole, Okoruwa, Fadayomi, et al., 2021; Ladapo et al., 2019), together with evidence that IT control weaknesses are associated with weaker management information and firm performance (Li et al., 2012; Stoel & Muhanna, 2011), reinforce the importance of system-enforced SoD. Frameworks for automating IT general controls testing suggest ways in which such reviews could be performed routinely (Mbonu, Aliliele, et al., 2022).

3.4 Reconciliation

Reconciliation is the comparison of two or more related sets of records, or of records with physical assets, to confirm agreement and to identify, investigate, and resolve differences. Hospitality businesses perform many reconciliations at different frequencies: cashier shift close-outs and the night audit daily; payment card batches against merchant statements and bank deposits daily or weekly; OTA and travel agent commissions monthly; accounts receivable subsidiary ledgers against the general ledger monthly; and food and beverage sales against inventory usage on a periodic basis. Conceptual work on reconciliation control in emerging-market organizations argues that reconciliation is most effective when it is built into redesigned

financial workflows rather than treated as a separate period-end task (Dogbatsey et al., 2019). End-to-end monitoring of payment flows, developed for cross-border banking operations, offers a comparable model for the settlement of card and intermediary receipts (Okafor, Farounbi, et al., 2024). Treasury controls over cash flow consolidation and foreign exchange (Dada et al., 2021) and predictive cash flow models developed for retail and corporate settings (Tonoyan et al., 2021b; Oduleye & Medon, 2023) are relevant to the cash, card, and foreign-currency components of hospitality reconciliation.

For the purposes of the framework, reconciliation performance is defined along four dimensions: **coverage** (the share of material revenue streams subject to reconciliation), **timeliness** (whether reconciliations are completed on schedule), **independence** (whether they are performed or reviewed by someone not involved in the underlying transactions), and **exception resolution** (whether identified differences are investigated, explained, and corrected within a defined period).

Reconciliation is principally a detective control. It identifies errors and irregularities after they occur, which allows correction and, where appropriate, follow-up with the responsible party. It also serves a preventive function indirectly when staff understand that discrepancies will be identified quickly. In Simons' (1995) terms it is a diagnostic control, and its outputs can inform redesign of preventive controls when exceptions cluster around particular outlets, shifts, or transaction types. Real-time compliance pipelines and AI-assisted anomaly detection in high-volume transaction environments represent a move from periodic toward continuous reconciliation (Uchechi et al., 2022; Ominyi et al., 2024; Uchechi et al., 2023) (Malau & Malik, 2020).

The literature tends to treat reconciliation as a routine activity whose existence is sufficient. Two points from the review challenge this assumption. First, reconciliation can only be as good as the records it compares. If voids are not logged, or if a POS system fails to transmit charges to the PMS and no one compares the two, the reconciliation will show agreement while revenue is lost. The dependence of reconciliation on documentation quality is logically clear but rarely modeled explicitly. Second, Power's (1997) critique of verification rituals applies directly: reconciliations may be signed off with unresolved differences carried forward or written off without investigation. Measures that capture only whether reconciliations were performed will overstate their contribution. The exception resolution dimension is therefore central to the framework. Reviews of audit liaison and corrective action planning likewise emphasize that control findings must be tracked through to closure if compliance is to improve (Ebhojie et al., 2023a). Risk-based auditing models similarly direct follow-up toward the areas of greatest exposure (Akomolafe et al., 2023a; Akomolafe et al., 2023b).

3.5 Revenue accountability and financial integrity

Revenue accountability is rarely defined in the accounting literature, which tends to move directly from controls to reporting quality. The review suggests that it is useful to distinguish an intermediate state in which the organization is able to account for its revenue. Drawing on the accountability perspective outlined in Section 1.1, revenue accountability is defined here as the extent to which revenue earned can be **traced** from source transaction to ledger, the extent to which identified responsible parties are **answerable** for variances, and the extent to which unexplained variances lead to **consequences**, whether corrective, disciplinary, or in the form of control redesign.

Separating accountability from financial integrity matters because the two can diverge. A property may report accurate revenue figures in a given period through good fortune or the honesty of its staff, without being able to demonstrate how it knows those figures are right. Conversely, a property with strong accountability may still report a loss from fraud, but it will be able to identify it, trace it, and respond. Accountability is therefore a capability, and financial integrity is an outcome. Techniques from variance analytics, developed mainly for cost control (Aliliele, Eboh, et al., 2024), can be adapted to support the explanation of revenue variances that this capability requires. Explaining variances is also a learned skill, as work on simulation-based teaching of variance analysis emphasizes (Ebhojie et al., 2023b). In practice, KPI frameworks that assign responsibility across functions and sites (Seyi-Lande et al., 2022; Akin-Oluyomi & Akhigbe, 2023; Awulu et al., 2022; Tonoyan et al., 2024) and dashboards that improve leadership visibility (Ezeako et al., 2024; Sanni & Atima, 2021; Ogbole, Okoruwa, Babatope, et al., 2021; Filani et al., 2022) are the means by which revenue accountability becomes visible to managers.

Financial integrity, as used here, refers to the reliability, completeness, and accuracy of recorded revenue and related balances, together with the safeguarding of the cash and receivables that revenue generates. It corresponds to the reporting and asset-safeguarding objectives of internal control (COSO, 2013). Empirical research in listed firms has linked internal control deficiencies to lower accrual quality (Ashbaugh-Skaife et al., 2008) and less accurate management guidance (Feng et al., 2009), supporting the general proposition that control quality is associated with the reliability of financial information. Conceptual models of strategic accounting systems make a related argument, linking system design to financial transparency and regulatory compliance (Bola-Sadipe et al., 2019). Research on the discovery and reporting of internal control deficiencies shows how such weaknesses come to light (Ashbaugh-Skaife et al., 2007). At the organizational level, conceptual models link integrated governance and compliance strategies, data-driven risk evaluation, and harmonized technology and risk governance to financial resilience (Akomolafe & Agu, 2019c; Akomolafe & Agu, 2019b; Okafor, Osuji, et al., 2024; Ominyi & Anichukwueze, 2021; Ominyi & Anichukwueze, 2023), and statutory reporting compliance depends on the same underlying record quality

(Dogbatsey & Ebhojie, 2018). At the operating level, financial integrity can be observed in revenue leakage, unexplained cash variances, audit adjustments to revenue, chargeback losses, and detected irregularities.

3.6 Summary of the review findings

Table 4 summarizes the principal findings of the review and the gaps that the framework is intended to address.

Table 4. Synthesis of the review

Theme	What the literature establishes	Gap addressed by the framework
Documentation	Information quality is multidimensional; audit trails are central to control.	Documentation quality is rarely measured as a construct or linked explicitly to reconciliation effectiveness.
Segregation of duties	Widely recommended; reduces opportunity; weaker in small firms.	Little evidence on compensating controls in small or lean hospitality operations; organizational and system-enforced SoD are not distinguished.
Reconciliation	Core detective and diagnostic control; supported by frameworks.	Usually measured as performed or not; exception resolution and independence are seldom examined.
Revenue accountability	Accountability requires answerability and consequence; verification can become ritual.	Not conceptualized as an intermediate construct between controls and reporting outcomes.
Interrelations	Mechanisms discussed as separate control activities.	Sequential and interactive relationships among the mechanisms are not modeled.
Hospitality context	Research emphasizes budgeting, KPIs, and revenue management.	Control assurance over the revenue cycle is underexamined relative to its practical importance.

3.7 The Hospitality Revenue Integrity Framework

The Hospitality Revenue Integrity Framework (HRIF) integrates the findings of the review into a process model (Figure 1). It proposes that financial integrity in hospitality businesses is produced through a chain of mechanisms. **Control design** establishes the standards, roles, authorization limits, and system rules within which transactions are processed. Good design improves **documentation quality**, which in turn enables effective **reconciliation performance**. Reconciliation that is complete, timely, independent, and followed through to resolution generates **revenue accountability**, and accountability supports **financial**

integrity. Segregation of duties, a component of control design, also acts directly on reconciliation by securing its independence, and it interacts with documentation quality. Four **contextual moderators** condition these relationships, and a **feedback loop** links reconciliation outcomes back to control design.

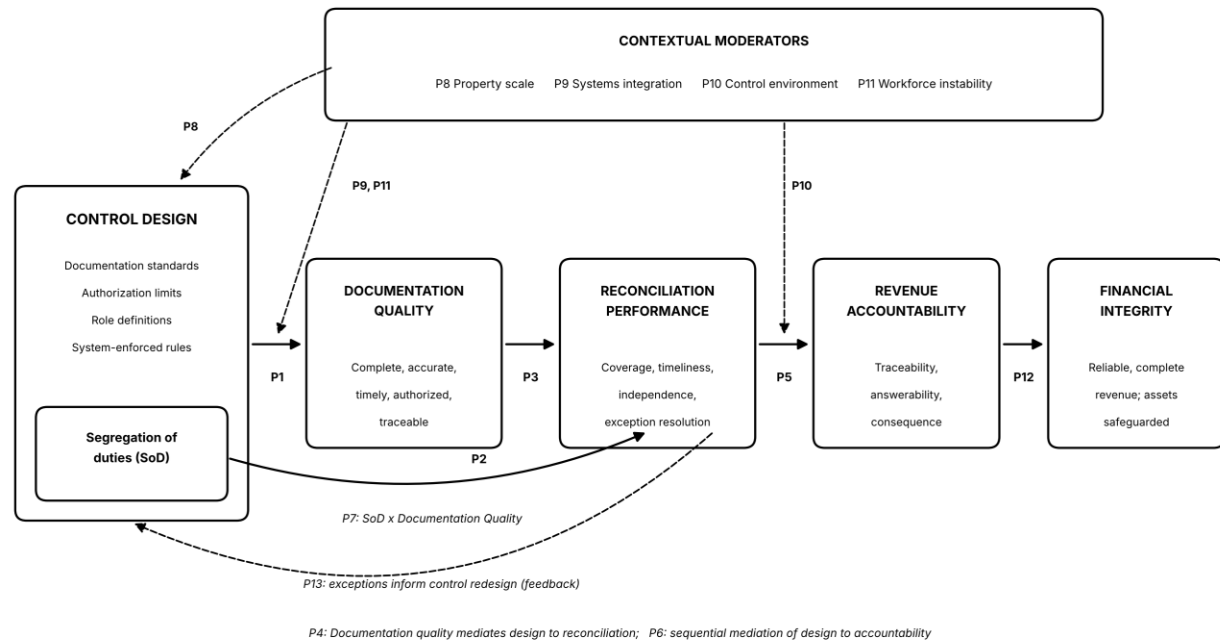


Figure 1. The Hospitality Revenue Integrity Framework (HRIF)

Note: Solid arrows indicate proposed main and direct relationships; dashed arrows indicate moderating and feedback relationships. P-numbers refer to the propositions in Section 3.8.

Table 5 defines each construct and lists candidate indicators. The indicators are illustrative; Section 3.9 discusses measurement in more detail.

Table 5. Construct definitions and candidate indicators

Construct	Definition	Candidate indicators
Control design (CD)	The formal specification of policies, roles, authorization limits, documentation standards, and system-enforced rules governing the revenue cycle.	Existence and currency of written revenue procedures; defined authorization thresholds for rates, voids, and allowances; system configuration requiring reason codes and approvals; extent of automated controls.
Segregation of duties (SoD)	The division of authorization, custody, recording, and reconciliation functions among different individuals, organizationally and in system access rights.	Number of SoD conflicts in user access reviews; proportion of shifts where cashier and auditor roles are combined; presence of compensating controls.

Construct	Definition	Candidate indicators
Documentation quality (DQ)	The degree to which revenue records are complete, accurate, timely, authorized, and traceable.	Proportion of adjustments with reason and approver recorded; share of transactions posted under unique user IDs; posting lag; sampled folio support completeness.
Reconciliation performance (RP)	The coverage, timeliness, independence, and exception resolution of revenue-related reconciliations.	Share of revenue streams reconciled; on-time completion rate; reviewer independence; median days to resolve exceptions; value of unresolved items older than 30 days.
Revenue accountability (RA)	The capacity to trace revenue from source to ledger, to hold identified parties answerable for variances, and to act on unexplained differences.	Success rate in tracing sampled transactions end to end; proportion of variances with documented explanation; documented follow-up actions.
Financial integrity (FI)	The reliability, completeness, and accuracy of recorded revenue and the safeguarding of related cash and receivables.	Audit adjustments to revenue; cash over and short; chargeback and dispute losses; estimated revenue leakage; detected irregularities (interpreted with care).
Moderators	Property scale; systems integration; control environment; workforce instability.	Rooms, covers, or staff count; degree of PMS, POS, payment, and GL interface automation; perceived management emphasis on integrity; staff turnover and share of temporary staff.

Three features of the framework deserve emphasis. First, it is **sequential**. Each mechanism depends on the one before it: reconciliation without documentation has nothing reliable to compare, and accountability without reconciliation has no basis for identifying variances. This means that investment in later stages yields limited benefit if earlier stages are weak. Second, it is **interactive**. SoD and documentation are complements rather than substitutes: independent reconcilers add most value when records are complete enough to reveal discrepancies, and complete records add most value when someone independent examines them. Third, it is **adaptive**. Reconciliation outcomes feed back into control design, reflecting Simons' (1995) view of diagnostic controls as a source of learning. A property that responds to recurring exceptions by changing system settings or approval limits should, over time, require fewer corrective interventions.

3.8 Research propositions

The propositions below specify the relationships shown in Figure 1. They are stated as associations to be tested, not as established causal effects. Each is followed by a brief rationale drawn from the review.

P1: *Control design comprehensiveness is positively associated with transaction documentation quality.*

When procedures specify what must be recorded, and systems are configured to require reason codes, approvals, and unique user identification, staff have less discretion to omit or abbreviate records. COSO (2013) treats information quality as dependent on the design of control activities. Agency theory suggests that principals who invest in design do so to reduce information asymmetry, and documentation is the immediate product of that investment. Standard operating procedures, when treated as living documents rather than static manuals, are expected to support this effect (Agboada et al., 2019; Eyetsemitan et al., 2022).

P2: *Segregation of duties is positively associated with reconciliation performance, particularly its independence and exception resolution dimensions.*

When reconcilers are independent of those who record and handle revenue, they have no incentive to explain away discrepancies, and they are more likely to escalate unresolved items. This relationship is distinct from P1 because it operates through the incentives and position of the reconciler rather than through the quality of records. It follows directly from the logic of separating incompatible functions (Kobelsky, 2014).

P3: *Documentation quality is positively associated with reconciliation performance.*

Reconciliation compares records. Missing, inaccurate, late, or untraceable records reduce the ability of reconciliation to detect and resolve differences, and increase the time required to investigate those that are detected. This proposition makes explicit a dependence that the reviewed literature generally assumes. It is consistent with data quality research, which treats completeness and accuracy as preconditions for the usefulness of information (Pipino et al., 2002).

P4: *Documentation quality mediates the relationship between control design and reconciliation performance.*

If control design improves reconciliation mainly by improving the records available to reconcilers, the direct association between design and reconciliation should weaken substantially once documentation quality is taken into account. Partial mediation would indicate that design also affects reconciliation through other routes, such as defined schedules and review responsibilities.

P5: *Reconciliation performance is positively associated with revenue accountability.*

Reconciliation identifies variances and, where exceptions are resolved, links them to responsible parties and explanations. This is the operational basis for answerability. The relationship is expected to depend

strongly on the exception resolution dimension; reconciliation that is performed but not followed through should contribute little.

P6: *The relationship between control design and revenue accountability is sequentially mediated by documentation quality and reconciliation performance.*

This proposition summarizes the chain logic of the framework. It implies that the association between control design and accountability should be explained largely by the two intermediate mechanisms, and that properties with strong design but weak documentation or reconciliation should show weak accountability.

P7: *Segregation of duties and documentation quality interact, such that the positive association between segregation of duties and reconciliation performance is stronger when documentation quality is high.*

An independent reconciler can only detect what the records reveal, and complete records yield most value when examined by someone with no stake in concealing differences. The two mechanisms should therefore be complements. A finding of substitution, where either alone is as effective as both together, would challenge the framework's logic. The proposition reflects the broader view of controls as a package in which elements interact (Malmi & Brown, 2008; Grabner & Moers, 2013).

P8: *Property scale moderates the role of segregation of duties: in smaller properties, the association between formal segregation of duties and revenue accountability is weaker, and the association between compensating controls (owner or manager review, rotation, mandatory leave, surprise counts, system-enforced approvals) and revenue accountability is stronger.*

Contingency theory predicts that controls must fit organizational size. Small properties often cannot staff separate functions, and the evidence that smaller firms report more control weaknesses (Doyle et al., 2007) is consistent with this. The proposition shifts attention from whether SoD exists to which combination of controls achieves accountability under resource constraints. Small tourism firms are frequently owner-managed and family-run (Thomas et al., 2011; Getz & Carlsen, 2005), with limited IT support (Anyanwu, 2020), and research on lean change adoption, user acceptance testing, and technology readiness in small businesses suggests that introducing new controls in such properties is itself a change-management problem (Eyetsemitan et al., 2023a; Eyetsemitan et al., 2023b; Alieme et al., 2023).

P9: *Systems integration positively moderates the relationship between control design and documentation quality.*

Where PMS, POS, payment, and accounting systems are integrated, design choices such as mandatory reason codes or automatic posting are applied consistently and generate records automatically. In fragmented environments, the same design depends on manual compliance. A secondary implication, which can be tested alongside P9, is that integration raises the importance of access configuration: system-enforced SoD becomes the relevant form of SoD. Digital transformation and automation are generally associated with gains in operational performance and reductions in risk (Agboada et al., 2018; Obukadata et al., 2021; Sakyi et al., 2024), but integrated environments also depend on well-governed interfaces between systems (Aliliele et al., 2023) and on effective IT controls (Li et al., 2012). Models of automated financial consolidation make a similar argument about the contribution of system integration to transparency at the group reporting level (Bola-Sadipe et al., 2023).

P10: *The control environment positively moderates the relationship between reconciliation performance and revenue accountability.*

Reconciliation results become accountability only when management treats exceptions as matters requiring explanation and action. Where tone at the top is weak, exceptions may be tolerated or written off, consistent with Power's (1997) concern about ritualized verification. The control environment is the first component of COSO (2013) and is expected to condition how other components function. Ethics and compliance training designed to produce measurable cultural and behavioral change is one lever through which operators may strengthen it (Anichukwueze et al., 2020). Research on tone at the top and behavioral ethics supports the expectation that leaders' signals shape whether employees treat control exceptions seriously (Schwartz et al., 2005; Treviño et al., 2006).

P11: *Workforce instability, reflected in high staff turnover and reliance on temporary or seasonal staff, weakens the relationship between control design and documentation quality.*

Documentation standards depend on staff knowing and following procedures. High turnover reduces familiarity with procedures and increases the use of shared credentials and workarounds. Hospitality is characterized by comparatively high turnover and seasonal staffing, so this moderator is expected to be particularly relevant in the sector. Labor turnover in hotels is costly and shaped by context (Davidson et al., 2010; Tracey & Hinkin, 2008), and human resource problems are pervasive in tourism and hospitality (Kusluvan et al., 2010). Frameworks for managing staffing volatility, recruitment and employee integration,

and HR-informed enterprise risk management offer possible responses (Falemi et al., 2023; Akhigbe et al., 2020; Falemi et al., 2024).

P12: *Revenue accountability is positively associated with financial integrity.*

When revenue can be traced, variances explained, and differences acted upon, errors are corrected and irregularities are deterred or detected, leading to more reliable revenue figures and better-protected assets. Empirical tests must address a detection paradox: stronger accountability may initially increase the number of detected irregularities. Outcome measures should therefore combine detection counts with measures of unexplained variance and leakage, and longitudinal designs are preferable. Evidence on the effectiveness of fraud detection instruments (Kummer et al., 2015), together with advances in analytics-based fraud and money-laundering detection (Atakpa & Abetoh, 2022; Atakpa, 2021; Adelanwa et al., 2023), suggests that detection rates may rise as controls improve, which must be considered when interpreting outcome measures.

P13: *Reconciliation performance, particularly systematic analysis of exceptions, is positively associated with subsequent improvements in control design.*

Following Simons (1995), reconciliation outputs are diagnostic information. Properties that analyze patterns in exceptions, rather than resolving them one by one, are expected to revise approval thresholds, system settings, and procedures more often. This proposition introduces a dynamic element and requires longitudinal data to test. It is consistent with evidence that diagnostic and interactive uses of control systems are interdependent (Widener, 2007).

Table 6. Summary of propositions and suggested tests

No.	Relationship	Type	Suggested test
P1	CD → DQ (+)	Direct	Survey or archival; regression or structural equation model (SEM).
P2	SoD → RP (+)	Direct	Access-review data combined with reconciliation records; SEM.
P3	DQ → RP (+)	Direct	Sampled folio and log quality scores against reconciliation metrics.
P4	CD → DQ → RP	Mediation	Bootstrapped indirect effects (PLS-SEM or covariance-based SEM).

No.	Relationship	Type	Suggested test
P5	RP → RA (+)	Direct	Reconciliation metrics against traceability tests and variance explanation rates.
P6	CD → DQ → RP → RA	Serial mediation	Serial mediation model with bootstrapped confidence intervals.
P7	SoD × DQ → RP	Interaction	Moderated regression; simple-slopes analysis.
P8	Scale moderates SoD and compensating controls → RA	Moderation	Multi-group analysis by property size; comparative case studies.
P9	Integration moderates CD → DQ	Moderation	Multi-group or interaction analysis by integration level.
P10	Control environment moderates RP → RA	Moderation	Validated tone-at-the-top scale; interaction analysis.
P11	Workforce instability moderates CD → DQ (–)	Moderation	Turnover data from HR records; interaction analysis.
P12	RA → FI (+)	Direct	Longitudinal panel; combine variance, leakage, and adjustment measures.
P13	RP → subsequent CD (+)	Feedback	Longitudinal or cross-lagged panel; process-tracing case studies.

Note: CD = control design; SoD = segregation of duties; DQ = documentation quality; RP = reconciliation performance; RA = revenue accountability; FI = financial integrity.

3.9 Implications for research

The propositions can be tested through several complementary designs, and a program of studies combining them is likely to be more persuasive than any single study. Cross-sectional surveys of finance managers, income auditors, and general managers can measure the constructs with multi-item scales and test P1 to P11 using structural equation modeling. Partial least squares SEM suits an early, prediction-oriented stage with moderate samples, but common-method bias is a significant risk when all constructs are self-reported, so surveys should be combined with objective indicators where possible. Established guidance on PLS-SEM reporting, common method bias, survey quality in management accounting, and construct validation should be followed (Hair et al., 2019; Podsakoff et al., 2003; Van der Stede et al., 2005; MacKenzie et al., 2011; Churchill, 1979; Fornell & Larcker, 1981), and mediation propositions should be tested using bootstrapped indirect effects rather than the causal-steps approach alone (Baron & Kenny, 1986; Zhao et al., 2010; Hayes, 2018).

Multi-case studies of properties of different sizes and system configurations are well suited to examining P8 and P13 and to refining measures; process tracing can show how specific exceptions led to specific design changes, following established guidance on theory-building case research (Eisenhardt, 1989b; Yin, 2018). Archival studies using PMS and POS audit logs, reconciliation records, and audit adjustment data can provide objective measures of documentation quality, reconciliation performance, and financial integrity, although access requires cooperation from operators or management companies, data protection obligations must be respected, and the endogeneity and specification concerns raised about empirical management accounting research must be addressed (Ittner & Larcker, 2001). Experimental and quasi-experimental designs can isolate specific mechanisms, for example by comparing outlets before and after the introduction of mandatory void approval, or by presenting reconcilers with scenarios that vary documentation quality and their own independence (Shadish et al., 2002).

Measurement development is a priority. Scales for documentation quality and revenue accountability do not yet exist in a validated form for the hospitality revenue cycle; the indicators in Table 5 provide a starting point and should be refined through expert interviews and pilot testing before large-scale use. A further avenue concerns analytics-based reconciliation: anomaly detection models for financial time-series data (Atakpa & Fobellah, 2023) and adaptive risk scoring for real-time transaction monitoring (Fadayomi et al., 2024) suggest that continuous monitoring could be examined as an extension of the reconciliation construct.

3.10 Implications for practice

Although the framework is offered for testing, its logic suggests several priorities that operators can consider while evidence accumulates. Because improvements in reconciliation are unlikely to pay off when underlying records are incomplete, operators may review documentation quality, especially for voids, complimentary items, rate overrides, and allowances, before adding further reconciliation layers. Reconciliation reporting can track the age and value of unresolved exceptions rather than only whether reconciliations were signed off. Periodic user access reviews can identify segregation-of-duties conflicts that exist in the system but not on the organization chart, shared logins can be eliminated wherever practical, and continuous validation of security controls offers a model for testing whether access restrictions work as intended (Dosunmu & Ogundele, 2024a; Dosunmu & Ogundele, 2024b).

Where full segregation of duties is not feasible, as in many small properties, owner or manager review of adjustment reports, rotation of night audit duties, mandatory leave, and surprise cash counts can be combined deliberately rather than left to chance. Recurring exception patterns by outlet, shift, or transaction type can be reviewed periodically and used to adjust approval thresholds and system settings. For multi-property groups, network-wide governance models for compliance and operational quality offer a template

for standardizing revenue controls (Akin-Oluyomi & Akhigbe, 2022; Akin-Oluyomi & Akhigbe, 2023), and reliable revenue records in turn support financial planning, budgeting, and cost governance (Medon & Oduleye, 2023; Lawal & Oduleye, 2019; Adesuyi et al., 2022; Adesuyi et al., 2023; Oduleye & Medon, 2021).

3.11 Limitations and future research

Several limitations should be acknowledged. The review is structured and critical rather than fully systematic; it does not claim to have identified every relevant study, and selection judgments may have shaped the synthesis. Much of the evidence drawn upon comes from listed companies, general auditing research, or non-hospitality settings, so its transferability to small and medium-sized hospitality businesses is assumed rather than demonstrated. The framework is limited to the revenue cycle and does not address interdependencies with purchasing, payroll, or inventory controls, which may affect financial integrity through shared systems and personnel. The propositions are associational: even if supported, cross-sectional evidence would not establish causality, and reverse causation is plausible where properties with a history of integrity problems invest more heavily in control design. Finally, the framework does not model the costs of control, and a fuller account would weigh the benefits of additional controls against their cost in labor, guest experience, and operational speed.

Against the criteria of Whetten (1989) and Bacharach (1989), the framework defines its constructs, explains the logic of each relationship, states boundary conditions through its moderators and scope, and expresses relationships in a falsifiable form. Its usefulness will depend on empirical work that develops validated instruments, tests the propositions across properties of different scales and system configurations, and translates supported relationships into diagnostic tools that operators, owners, and auditors can use to assess and strengthen revenue controls. Specifying the relationships in advance provides a consistent reference point against which such findings can be compared and the framework revised.

4. CONCLUSION

This paper asked how transaction documentation, segregation of duties, and reconciliation support financial integrity in hospitality businesses. The analysis indicates that the three mechanisms are best understood as stages in a chain rather than as separate safeguards. Control design shapes the quality of documentation; documentation quality determines what reconciliation can detect; segregation of duties secures the independence that makes reconciliation credible; and reconciliation becomes accountability only when exceptions are resolved and acted upon. Accountability, in turn, supports the reliability of reported revenue and the protection of the assets it generates.

The Hospitality Revenue Integrity Framework and its thirteen propositions turn this argument into a research agenda. The framework is offered not as proof of how controls work, but as a set of claims precise enough to be tested and, where necessary, rejected. For an industry that depends on many small transactions handled by many people, a clearer understanding of how routine controls produce trustworthy revenue figures matters to operators, owners, auditors, and researchers alike.

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