

Administrative audit of a hotel company in the State of Veracruz

Auditoría administrativa a una empresa hotelera en el Estado de Veracruz

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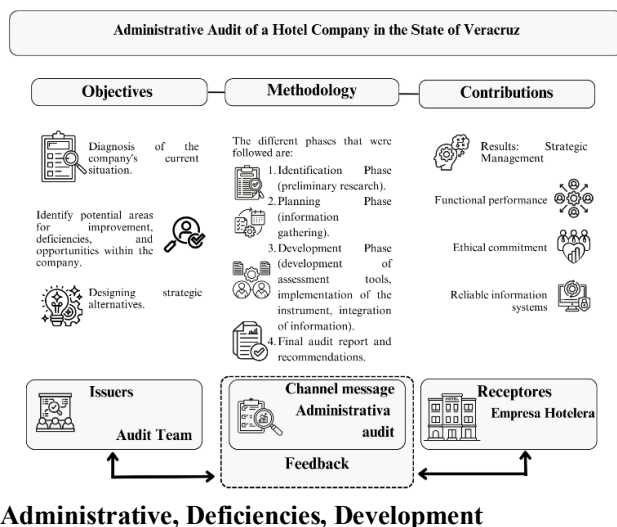


Abstract

One of the strategic tools to evaluate the efficiency, effectiveness and congruence of the administrative process of companies is the administrative audit. The results obtained from the administrative audit applied to a hotel located in the state of Veracruz were analyzed, in order to identify areas of opportunity and propose improvement actions aimed at organizational strengthening. The research was developed under a descriptive and diagnostic approach, using observation techniques, interviews, documentary analysis and evaluation cards structured according to the stages of the administrative process. The results show relevant strengths in the organization, management and control phases, particularly in the definition of functions, work environment, use of technology and information systems. Significant weaknesses are detected in the planning stage, derived from the formal absence of mission, vision, objectives, strategies and SWOT analysis, which limits the strategic orientation of the company.

Resumen

Una de las herramientas estratégicas para evaluar la eficiencia, eficacia y congruencia del proceso administrativo de las empresas es la auditoría administrativa. Se analizaron los resultados obtenidos de la auditoría administrativa aplicada a un Hotel ubicado en el estado de Veracruz, con la finalidad de identificar áreas de oportunidad y proponer acciones de mejora orientadas al fortalecimiento organizacional. La investigación se desarrolló bajo un enfoque descriptivo y diagnóstico, empleando técnicas de observación, entrevistas, análisis documental y cédulas de evaluación estructuradas conforme a las etapas del proceso administrativo. Los resultados evidencian fortalezas relevantes en las fases de organización, dirección y control, particularmente en la definición de funciones, clima laboral, uso de tecnología y sistemas de información. Se detectan debilidades significativas en la etapa de planeación, derivadas de la ausencia formal de misión, visión, objetivos, estrategias y análisis FODA, lo cual limita la orientación estratégica de la empresa.



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Introduction

In the State of Veracruz, the hotel sector plays a strategic role in economic and social development, since it serves as an articulating axis between tourism, local employment and the regional economic spillover. Thus, the administrative audit acquires special relevance as it is considered as a systematic evaluation mechanism that allows the analysis of organizational performance from a comprehensive perspective, beyond the traditional administrative approach.

The evaluation instruments used were Questionnaires, Relevant Aspects Cards, Documentary Analysis Cards and Formulation of the Administrative Diagnosis. These were applied and answered by three employees from each horizontal line of the organizational structure. The company is national and belongs to the hotel industry sector; the branch is located in the state of Veracruz.

This article presents an administrative audit of the "Estación" Hotel, which was based on the analysis of the administrative process — planning, organization, direction and control— considering factors such as culture and organizational structure, functions, responsibilities, information systems and use of technology.

With this research we found that many micro and small hotel companies in Playa de Chachalacas Veracruz, operate based on empirical experience and informal planning, which, although it can sustain the daily operation, limits strategic growth and adaptation to the competitive environment.

And carrying out this type of diagnosis represents a valuable contribution to local business development, by generating viable and contextualized proposals, consolidating a more strategic, humane and sustainable management, aligned with the current demands of the Veracruz hotel sector.

Methodology

The methodology for the research is graphically represented in Figure 1, where the different phases that were followed are listed:

1. Identification Phase [Preliminary Investigation]

2. Planning Phase [Information Collection]

3. Development Phase [Development of Assessment Tools, Implementation of the Instrument, Integration of Information]

4. Final Audit Report and Recommendations

Box 1

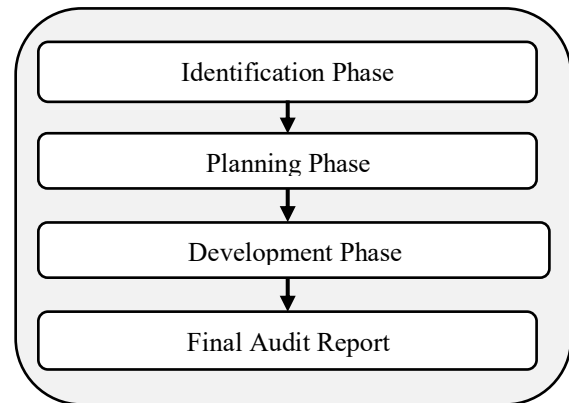


Figure 1

Methodology for research

Note: The image indicates the methodology used in the research.

Instrument to be used

The purpose of the evaluation instruments used for this research is to obtain information related to the activities and functions of the Administrative area of the company.

The preliminary questionnaire consists of 10 items with open-ended questions. The audit questionnaire consists of 40 items with open-ended, multiple-choice, and Likert questions. The relevant aspects and document analysis sheets are filled with information about the company obtained through observation, survey, interview, findings and evidence, and then the Final Audit Report is generated.

Box 2

Table 1

Assessment Tool

Administrative process	Maximum Points
Planning	300
Organization	300
Address	200
Control	200

Note: The figure indicates the scoring criteria chosen for the audit.

Box 3

Table 2

Performance Measurement

Likert scale	
Score	Interpretation
801-1000	Excellent
601-800	Very Good
401-600	Well
201-400	Regular
0-200	A Little

Note: The figure indicates the scoring criteria chosen for the audit.

Results

This methodology helps to decide specific aspects of the organization, which can be positive or negative. With the results obtained, recommendations are made that, if implemented, bring improvement and growth to the company.

The results are as follows:

Box 4

Table 3

Relevant aspects ballot.

Stage	Specific Element	Result of the analysis
Planning	Mission-Vision	There is no visible document where the information, result, absence of mission and general vision can be known.
	Objectives, goals and strategies	It is important to set objectives, goals and strategies and to raise awareness of them.
	SWOT Analysis and Levels	Know the strengths and opportunities to generate continuous improvement strategies.
Organization	Organizational Structure	The organizational chart is well detailed.
	Organizational Culture	The work environment is pleasant therefore there are good interpersonal relationships.
	Division and Distribution of Functions	The distribution of positions is adequate, which allows everyone to carry out their work in an optimal way.
Direction	Ethical Commitment, Communication and Leadership	A strengthening of values and commitments towards the worker is observed, which have excellent behavior when developing their activities.
	Efficiency, Work Teams	Work facilities are adequate, and effectiveness evaluations are carried out periodically.
	Technological information	The databases that are used facilitate the organization of the information that is possessed.
Control	Systems	The information that is stored is reliable and up-to-date, so it facilitates decision-making.
	Distribution of space	The spaces are delimited for each specific activity and each employee has furniture in good condition.
	Strategies and fixes	Some are presented for implementation

Box 5

Table 4

Document Analysis Certificate.

Document	Result of the analysis
Chambermaid Instructions	This document indicates the areas that have to be cleaned and then disinfected in the bedroom and bathroom. Improve the indication. Update the format and use it as a checklist
Cleaning instructions	This document shows how to properly clean rooms by area. Improve design and revise wording

Note: The Cédula indicates relevant aspects by Stage of the administrative process.

Box 6

Table 5

Maximum Points Earned.

Stage	Specific Element	Maximum Points	Points Earned	%
Planning	Mission-Vision	100	60	16
	Objectives, goals and strategies	100	50	
	SWOT Analysis and Levels	100	50	
	Total	300	160	
Organization	Organizational Structure	100	100	30
	Organizational Culture	100	100	
	Human Resources	100	100	
	Total	300	300	
Direction	Leadership & Communication	100	100	20
	Motivation and Work Teams	50	50	
	Technological information	50	50	
	Total	200	200	
Control	Systems	50	50	20
	Distribution of space	50	50	
	Strategies and fixes	100	100	
	Total	200	200	
Total by Processes		1000	860	86%

Note: The image shows the maximum points obtained from the administrative stages.

The institution are in the "EXCELLENT" which reflects a high level of performance in the management of its administrative, operational and strategic processes, but not in the optimal one.

Conclusions

Below is a description of the data provided by the evaluation instruments in the national hotel company by phase of the administrative process.

Planning: The results show an absence of formal and documented planning, reflected in the lack of a mission, vision, objectives, goals and strategies clearly defined and socialized among the employees.

This lack significantly limits the strategic orientation of the organization and generates a predominantly reactive operation, focused on the attention of immediate activities rather than on the achievement of results in the medium and long term.

Organization: It shows a favorable and structurally sound performance. A defined organizational structure was identified, with functions and responsibilities clearly delimited by area, which facilitates the coordination of work and operational continuity.

The existence of instructions and procedures helps employees to understand the activities that correspond to them, reducing improvisation in the execution of tasks.

Management: The management stage presents satisfactory results, highlighting the ethical commitment, internal communication and operational leadership exercised within the hotel. Employees demonstrate responsible attitudes and behavior aligned with service expectations, which is reflected in the efficient fulfillment of their functions. Periodic performance evaluation and the proper use of work equipment strengthen the operational effectiveness of each area.

Control: The control stage is one of the main strengths of the "Estación" Hotel. The appropriate use of information systems and technological tools that allow recording, storing and consulting reliable data for decision-making was confirmed. These systems make it easy to track operations, control management, and evaluate the organization's overall performance.

The administrative audit carried out confirms that the operational efficiency of the "Estación" Hotel is sustained, mainly, by the experience of the staff and the functional organization of its areas. However, the absence of formal strategic planning limits the comprehensive use of its strengths.

This case shows that the administrative audit should not be understood as a corrective exercise, but as an opportunity for organizational learning and strategic transformation, especially in the regional hotel sector.

Recommendations

Based on the results obtained in the management audit, the following recommendations are suggested to strengthen the hotel and optimize its performance:

It is recommended in Planning and Organization:

To elaborate and formally disseminate the mission, vision, objectives and values of the Hotel "Estación", placing them in areas visible to employees and guests. Design and socialize an updated organizational chart that reinforces the sense of belonging and hierarchical clarity. Implement planning tools such as Gantt charts and operational checklists for activity control. Update and distribute work instructions to all personnel, ensuring their daily use. As well as maintaining a positive work environment through periodic supervision that reinforces interdepartmental coordination and continuous improvement.

In Management and Control, continue with staff effectiveness evaluations, integrating constructive feedback and training programs and continue to strengthen the use of information systems for strategic decision-making. As well as reviewing and improving the design and drafting of administrative documents, guaranteeing clarity, updating and institutional coherence. Among current technologies, artificial intelligence [AI] systems have a high level of importance in the teaching and Learning process. An example of this is ChatGPT, a language model developed by OpenAI that uses neural networks to generate human responses and realistic conversations (Eliseo-Dantés, García-Reyes, Castro-De la Cruz, & López-Valdivieso, 2024).

The implementation of bianual administrative audits allows to guarantee effective control over organizational processes. This not only contributes to improving the company's performance and competitiveness, but also drives a culture of continuous improvement and operational excellence [Balderrabano-Briones, Martínez-Gutiérrez, Rodolfo & Pérez-Garmendia 2025].

It is important to raise awareness and consider the risks of not performing the functions that are their responsibility, and thus generate the necessary strategies for the fulfillment of institutional objectives (Balderrabano-Briones, Martínez-Gutiérrez, & Utrera-Velez, 2024).

Declarations

Conflict of interest

The authors declare no interest conflict. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

Author contribution

Balderrabano-Briones, Jazmín: Writing the draft version of the manuscript

Díaz-Azamar, Álvaro: Carefully proofread and revise the final version following the format and guidance; and

Perez-Garmendia, Gloria: Fill out the required forms to submit the article

Availability of data and materials

The data obtained in the investigation are available in the final report of the administrative authority.

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Abbreviations

AI: Artificial Intelligence

SWOT: Strengths, Opportunities, Weaknesses and Threats

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