



Cooperative Education Report

Finance and Accounting Internship at Moxy Bangkok Hotel Ratchaprasong

Written by

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Title: Finance and Accounting Internship at Moxy Bangkok Hotel Ratchaprasong

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We have approved this cooperative report as a partial fulfillment of the cooperative education program, semester 3/2024.



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Acknowledgement

I would like to express my sincere appreciation to Moxy Bangkok Hotel Ratchaprasong for giving me the opportunity to work as an intern in the Finance and Accounting Department. This internship has been a very valuable part of my learning journey. It allowed me to connect my classroom knowledge with real working experience in the hospitality industry. During my internship, I had the chance to work in different sections including the Receivable Supply Office, Income Audit Department, and Accounts Receivable, while also learning how to coordinate with Accounts Payable. Each area gave me new skills and a deeper understanding of financial operations in a hotel. These experiences taught me the importance of accuracy, responsibility, and teamwork in accounting work.

I am very thankful to the supervisors and colleagues at Moxy Hotel who guided me with their patience and kindness. They always supported me and answered my questions, which made my learning smooth and enjoyable. Their encouragement motivated me to improve my skills every day.

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This internship has been an important step in my academic and professional growth. I have learned both technical accounting skills and personal development lessons that will benefit me in the future. I feel very grateful for this experience and all the people who supported me along the way.

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ABSTRACT

This cooperative education report summarizes a five-month internship within the Finance and Accounting Department at Moxy Bangkok Hotel Ratchaprasong, a property under Marriott International. The primary goal of this placement was to apply academic knowledge from Siam University to the practical financial operations of the hospitality industry. Core responsibilities included monitoring daily revenue, managing accounts payable and receivable, verifying invoices, and reconciling cash reports. These tasks were performed using professional industry platforms such as Opera PMS, Micros POS, and PeopleSoft. Through this experience, the author developed essential skills in financial analysis, tax handling, and cross-departmental communication.

The report also includes a study on the challenges business students face when starting roles in hotel finance. Through observations and interviews, the study identified difficulties such as limited experience with industry software and a lack of familiarity with Thai taxation processes. These gaps often lead to lower confidence and longer training periods for new interns. To address these issues, the report suggests that universities and hotels should collaborate more closely to provide targeted training and standardized onboarding materials. Ultimately, this internship provided significant professional growth and offers a useful guide for aligning academic programs with current industry expectations.

Keywords: Hospitality Finance, Accounting Practices, Internship Readiness, Hotel Operations

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Chapter 1: Internship Overview

1.1 Company Profile



Figure 1: Moxy Bangkok Hotel Logo

Moxy Bangkok Ratchaprasong is the first Moxy hotel to open on February 18th, 2024 Thailand and with 504 rooms, it is also the largest in the Asia-Pacific region. Strategically positioned in the heart of downtown Bangkok within the Ratchaprasong district, this hotel enjoys a prime urban location. It is adjoining to the Market Bangkok building and directly linked to the Ratchaprasong Skywalk (R-Walk), allowing guests immediate access to shopping landmarks such as CentralWorld, Platinum Fashion Mall, Big C Supercenter Ratchadamri, and the Siam area all within comfortable walking distance. The Chit Lom BTS Skytrain station is also conveniently nearby, offering seamless connectivity throughout the city. For those looking to combine business with pleasure, there is also a meeting room specially designed for some seriously productive work sessions. With seamless connectivity, dynamic social spaces, and an atmosphere that is always ready for a good time, Thailand's very first Moxy Hotel is the top pick for those fun-loving and experience-seeking travelers on the hunt for the perfect springboard to explore Bangkok.

Moxy offers a playful hotel experience for the young at heart. With more than 100 experiential hotels open across North America, Europe, and Asia Pacific, Moxy boldly breaks the rules of a conventional hotel stay across the globe. The unconventional experience starts with check-in at Bar Moxy and extends from its vibrant social spaces, like the Lounge and Library, to the smartly designed bedrooms. Moxy provides stylish, industrial design and sociable service at an attractive

price point, so that guests can splurge on the experiences that matter most to them during their travels. Moxy celebrates inclusivity, open-mindedness, and originality above all. The Moxy experience is seriously considered and playfully executed.

Unique Selling Point

- **Lobby & Check-In:** Check-in occurs at *Bar Moxy* on the 9th floor blending reception, bar, and social lounge in one dynamic area.
- **Plug-In Area & Library:** Designed for work and relaxation, the Plug-In zone offers Wi-Fi, workstations, games like pool and air hockey, and fancy comfortable seating. A quiet Library space features bookshelves and furniture for focused or tranquil moments .
- **Dining & Entertainment:** The hotel includes a restaurant and bar, plus a “Moxy Truck” for mixology events and a forthcoming rooftop bar with sweeping city views.
- **Outdoor Terrace:** A themed terrace on Level 9 offers scenic city views—ideal for both casual dining and event hosting.
- **Other Amenities:** These include a **fitness center** (open 24/7 with full equipment), accessible facilities throughout, on-site parking, and sustainability services such as guest-room recycling
- **Guest Service:** Multilingual staff (English, Thai, Chinese, Hindi) are available 24/7, with mobile key options, daily housekeeping, and more

Awards & Sustainability

Beyond its design privilege, Moxy Bangkok Ratchaprasong submerges environmentally conscious practices. The hotel reports a carbon footprint of approximately **22.44 kg per room night** and a water footprint of around **495.04 liters per room night**. Recycling is offered in guest rooms, making a suitable example for its commitment to sustainable operation.

1.1.1 Mission of Moxy Bangkok Hotel

The mission of Moxy Bangkok Ratchaprasong is to supply a dynamic and attractive hospitality experience that caters to youthful, spirited travelers (Gen Z, millennials, and young-at-heart guests) in search of true local subculture blended with modern comfort. The hotel is dedicated to providing remarkable service within a thoughtfully designed environment that fosters social interaction and remarkable guest experiences. By means of integrating factors of Thai culture and sustainable practices, Moxy Bangkok Ratchaprasong positions itself as a colourful lifestyle destination inside the heart of Bangkok.

Through a commitment to operational excellence, eco-friendly initiatives, and the celebration of local heritage, the hotel creates a unique sense of place while maintaining global standards of quality. Strategically located for convenient access to key city attractions and transportation, the property aims to exceed guest expectations by delivering convenience, comfort, and a welcoming atmosphere. This mission guides Moxy Bangkok Ratchaprasong's efforts to uphold a high standard of hospitality, promote positive employee engagement, and contribute optimistically to the community it serves.

1.1.2 Vision of Moxy Bangkok Hotel

"Our purpose to connect people through the power of travel will take us there. And our values-especially to put people first and embrace change- will provide the foundation for how we invest in our people and keep innovation alive at Marriott International ."

Put people first: Take care of associates and they will take care of the customers

Pursue excellence: Our dedication to the customer shows in everything we do

Embrace Change: Innovation has always been part of Marriott story

Act with Integrity: How we do business is as important as the business we do

Serve our World: Marriott is doing good in every direction

Under Marriott International, Moxy's vision is to build the most loyal and valuable travel community by serving and welcoming all.

Supporting Mission and Philosophy- While vision looks to the future, Moxy's related mission statements provide context:

- A 2017 quote from Vicki Poulos, Global Brand Director: "Moxy Hotels is on a mission to reinvent traditional hospitality with lively communal spaces and an energetic crew that helps Fun Hunting guests enjoy themselves whether at work or play." This highlights targeting adventurous guests with fun, social environments.
- Broader brand ethos: "At Moxy Hotels, we don't take ourselves too seriously. But we're seriously into showing you a good time with small but smart rooms, stylish communal spaces and bars you'll love." This underscores accessibility and enjoyment without pretension.
- Executive insights: Jerome Briet, Chief Development Officer, describes the "bold vision" as delivering "hospitality experiences that are as stylish as they are affordable," focusing on destinations that embody the playful spirit rather than ubiquitous presence. Sandra Schulze-Potgieter, Vice President of Premium & Select Brands, emphasizes implanting each hotel in local culture to meet modern travelers' expectations.

1.1.3 Strategies of Moxy Bangkok Hotel

I). Best Brands + Experiences

Maximize Profitable Revenue:

Focus on increasing income from rooms and food and beverage services by using promotions, encouraging guests to spend more, and managing occupancy rates efficiently during both weekdays and weekends.

Elevate Guest Experience (GXP):

Provide exciting, social, and lively experiences that show off Moxy's youthful and fun brand image.

Build Brand Awareness:

Promote Moxy's image on digital platforms and through local partnerships, highlighting the hotel's modern and social lifestyle.

Personalize Guest Preferences:

Use GuestVoice to get feedback and create personalized experiences for guests who visit again.

II). Most Loyal Members

Grow Customer Base through New Segments:

Attract young travelers, digital nomads, and social media influencers who fit Moxy's bold and playful brand.

Accelerate Marriott Bonvoy Enrollments:

Encourage guests to join Marriott Bonvoy when they check in to increase loyalty and get them to return.

Deepen Loyalty via Credit Cards & Partners:

Promote benefits of Marriott Bonvoy credit cards and local partnerships that offer rewards like points or discounts.

Simplify Program and Build Engagement:

Make it easy for guests to access Bonvoy benefits through digital tools, apps, and social media campaigns.

III). Be in More Places

Accelerate Lodging Development:

Make Moxy Bangkok a leading lifestyle hotel to help grow Marriott's presence in Thailand and Southeast Asia.

Be the Preferred Manager and Franchisor:

Keep high operational standards and quality service to maintain the Marriott brand reputation.

Strengthen Direct Channels:

Encourage bookings directly through the Marriott website and app to save on third-party commission costs.

IV). Enablers

Digital & Technology Transformation:

Use platforms to improve efficiency in operations, finance, and buying supplies.

Sustainability Practices:

Implement eco-friendly actions such as energy-saving lights, waste reduction, and using local suppliers.

Manage & Balance Risks:

Follow Marriott's compliance and financial rules to reduce risks related to operations and legal issues.

V).People & Culture

Grow Great Leaders:

Train leaders and give staff the power to make decisions that improve guest satisfaction.

Invest in Associates:

Offer learning opportunities across different departments (Front Office, Finance, F&B, etc.) and give regular feedback on performance.

Access to Opportunity:

Support career growth and celebrate top performers to make Moxy a great and exciting workplace.

Strengthen Marriott's Core Values:

Stick to the values of Putting People First, Pursuing Excellence, Embracing Change, Acting with Integrity, and Serving Our World.

1.1.4 Organizational structure

Moxy Bangkok Hotel is owned and developed by **The Platinum Group**, but it operates under the management of Marriott International (between the property developer and the hotel management brand).



Figure 2: The Platinum Group Members

Board of Directors & President

- **Mr. Surachai Chotjurangkool:** Vice Chairman of The Board of Directors, Chairman of the Executive Committee, Authorized Director and Acting President
- **Mrs. Punjaporn Chotjurangkool:** Director, Member of the Nomination and Remuneration Committee, Member of Executive Committee and Authorized Director

Executive Management

- **Mr. Chakrit Chotjurangkool:** Senior Vice President – Hotel Business
- **Mrs. Suthita Bhirombhabadi:** Director, Executive Director, Authorized Director and Executive Vice President – Marketing

- **Mr. Suwit Wannasirikul:** Executive Vice President – Finance and Accounting, Chief Financial Officer and Director supervising accounting
- **Mr. Vorrapong Sukteera-anantachai:** Executive Vice President – Business Development, Project Management and Leasing
- **Mr. Thongsai Tansathit:** Executive Vice President – Office of Directors



Figure 3: AREA TEAM (Thailand, Cambodia & Myanmar) Marriott Bonvoy

Senior Directors:

- **Vincent Van Mechelen:** Senior Director of Operations
- **Sonia Cunliffe:** Senior Director of Finance
- **Priya Panjikar:** Senior Director of Human Resources

- **Kunal Kshirsagar:** Senior Director IT Operations & IT Audit Point of Contact APAC
- **Prerna Mehrotra:** Senior Director of Revenue Strategy
- **Variya Lulitanond:** Senior Director of Marketing
- **Antonio Bissoni:** Senior Director of Sales & Distribution



Figure 4: Regional Team (Asia Pacific excluding China) Marriott Bonvoy

Rajeev Menon: President

Christina Chan: Chief Financial Officer

Andrew Newmark: Chief Human Resources Officer

John Toomey: Chief Sales and Marketing Officer

Shawn Hill: Chief Development Officer

Neeraj Govil: Chief Operations Officer

Tessa Rahardjo: Vice President, Revenue Strategy

Oriol Montal: Managing Director, Luxury

Organization Chart

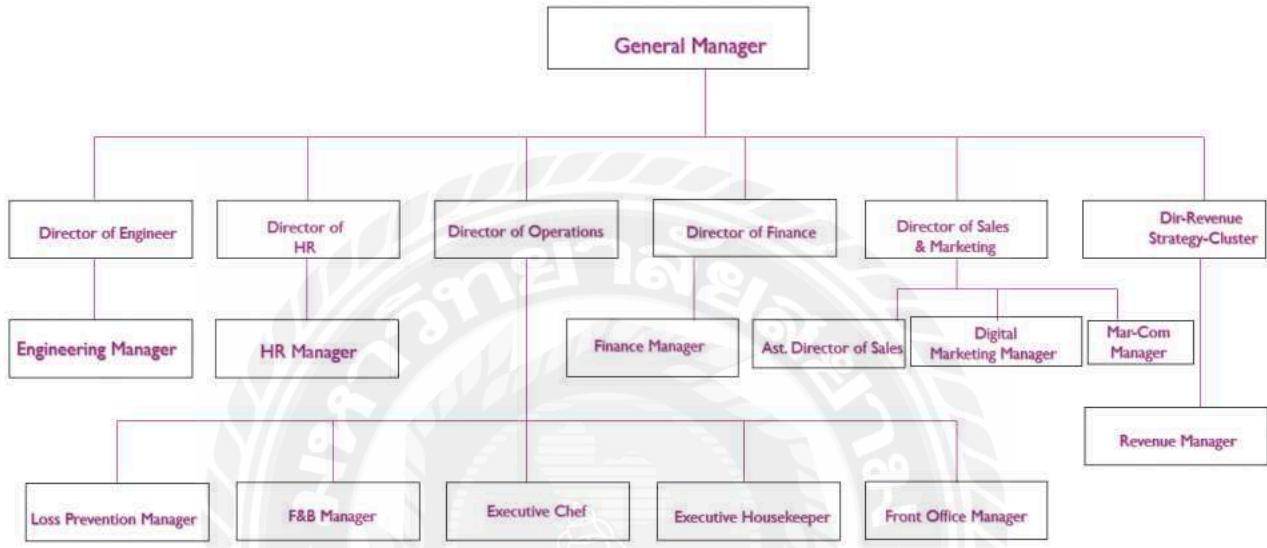


Figure 5: Organizational chart of the Moxy Bangkok Ratchaprasong Hotel

1.2 Job position of the Intern

During my internship in the department of Finance and Accounting, the following key responsibilities as follows :-

Bookkeeping and Data management in Excel: Utilized Microsoft Excel to record and calculate Officer Check/Entertainment, Void and Discount report via tracking output VAT abbreviative invoices to ensure accurate and precise financial transactions of guests and Excoms.

Calculating general cashier report for Income Audit and Account Receivable department: With the Oracle Opera reports for income audit and bank reconciliation statements from Bangkok Bank and Kasikorn bank to record and calculate the transactions where total debits and credits must be equal.

Check Purchasing orders from different suppliers: Collecting item invoices from different vendors by cross checking the item quantity and amount then sign on receiving item invoice to be approved by receiving department officer. Then record all the collected invoices in the Birchstreets software to print the total received item list and to be further checked in the accounts payable department.

Oracle opera software: This application I was using to check Commission tax of Moxy hotel by CRS number, no. of guest night stays, amount at per stay with market code to insure the accuracy of commission tax report with opera updated reservations.

Draft of the transaction agreements: Collaborate with team senior staff in Income Audit, account receivable and payable departments to review compliance ensuring all transaction agreements comply with legal and regulatory requirements.

1.2.1 Job position in the organizational chart



Figure 6: Job position of an intern in Finance & Account department

1.2.2 Intention to choose the company

Highly motivated to join Moxy Bangkok Hotel because of its unique approach to hospitality, combining professionalism with a vibrant and innovative brand culture. It represents a dynamic environment where efficiency, guest satisfaction and creativity coexist, and I am eager to contribute to learn from such a team.

My intention is to gain hand-on experience in hotel operations, particularly within finance and accounting, and to understand how a globally recognized brand maintains high standards in a fast paced setting. I aim to develop practical skills in income auditing, and accounts coordination, while also learning how technology and teamwork support smooth hotel operations.

I am confident that my commitment, attention to detail, and willingness to learn allow me to add value to Moxy Bangkok Hotel, while also enabling personal and professional growth. Joining Moxy is an opportunity not only to apply my academic knowledge in a real world scenario but also to immerse myself in a culture that encourages initiative, adaptability, and excellence.

1.3 SWOT analysis of Moxy Bangkok Hotel

Strengths

1. Prime Central Location

Positioned in the heart of the city, Moxy is steps away from Bangkok's top shopping and cultural hubs, such as CentralWorld (5-minute walk), Gaysorn Village, and the Erawan Shrine. Its direct connection to the Chit Lom BTS Skytrain via the Ratchaprasong Skywalk enhances accessibility, making it a prime choice for urban explorers. A Tripadvisor review from September 2025 praises, "Perfect location for shopping and BTS access-walking to Platinum Mall in minutes!" This strategic placement drives high foot traffic and guest satisfaction, as 92% of Booking.com reviewers rate the location 9+.

2. Distinctive and Playful Brand Identity

Moxy's bold, youthful design featuring neon lights, stylish furniture, and Thai-inspired motifs creates a vibrant, Instagram-worthy atmosphere that resonates with Gen Z and millennial travelers. The lobby doubles as a social hub with a bar, games, and pop-up events, earning recognition like the 2024 Design Skill Awards Gold for innovative hospitality design. This unique aesthetic sets Moxy apart in Bangkok's crowded hotel scene.

3. High Guest Satisfaction and Service Quality

With ratings of 8.8/10 on Booking.com and 4/5 on Tripadvisor (ranked #5 of 1,329 Bangkok hotels), Moxy excels in cleanliness, comfort, and staff friendliness. Guests consistently praise the “vibrant and helpful” crew with the hotel’s 98% positive staff feedback and amenities like a 24-hour gym and Moxy Bar reinforce its reputation for delivering value-driven experiences.

4. Affordable Luxury with Marriott Backing:

Offering stylish rooms (215–280 sq ft) with city views, free WiFi, and modern perks at mid-tier prices (~THB 2,500–4,200/night), Moxy appeals to budget conscious travelers seeking boutique flair. Marriott Bonvoy perks, like 10% discounts and 24-hour check-in/out flexibility add value. The Marriott brand ensures operational reliability and global recognition.

5. Dynamic Social and Event Spaces

The hotel’s communal areas, including the Moxy Bar, library, and plug-in zones, cater to both leisure and business travelers, fostering a workplay balance. These spaces host pop-up events, DJ nights, and casual meetups, appealing to digital nomads and groups. A Russian guest on Booking.com in September 2025 described the lobby as “a vibe that is perfect for working or chilling after exploring.” This versatility strengthens Moxy’s appeal as a lifestyle hub, enhancing its draw for social travelers.

Weaknesses

1. Limited Room Space

While cleverly designed, Moxy’s compact rooms (215–280 sq ft) can feel restrictive for longer stays or families needing more space. Guests appreciate the style but note drawbacks, with a 2025 blog review stating, “Rooms are elegant but tight, fine for a weekend, less for a week.” A Tripadvisor user in August 2025 wrote, “Great for solo travelers, but storage was lacking for two.” This constraint could deter guests prioritizing spacious accommodations.

2. Absence of Premium Amenities

The lack of a swimming pool or spa, common in Bangkok's mid-tier and luxury hotels, disappoints some guests expecting comprehensive leisure facilities. A September 2025 Tripadvisor review remarked, "Loved the vibe, but no pool was a letdown after long days." Competitors like Novotel Bangkok or Grande Centre Point offer pools, potentially swaying relaxation-focused travelers away from Moxy.

3. Niche Appeal Limits Audience

The hotel's youthful, industrial stylish vibe and lively atmosphere may not resonate with older travelers or those seeking a quieter, traditional stay. A Booking.com review from July 2025 cautioned, "Too trendy for my parents' decor felt loud, and the social vibe wasn't their thing." This niche focus risks isolating business travelers or seniors who prefer classic hospitality settings.

4. Operational Inconsistencies

Minor issues, such as inconsistent hot water or noise from the bustling urban location, occasionally affect guest experiences. A Marriott review from June 2025 noted, "Rooms were great, but hot water was hit-or-miss some mornings." Urban noise, especially during peak traffic near CentralWorld, was mentioned in a Tripadvisor comment as "a bit disruptive at night," potentially impacting sleep quality for light sleepers.

5. Additional Costs for Essentials

Charges like a THB 500 breakfast surcharge and a THB 2,000 refundable damage deposit can frustrate budget-conscious guests. A Booking.com reviewer in August 2025 complained, "Breakfast not included was a surprise for the price." In a market where competitors like Ibis Bangkok offer inclusive packages, these add-ons could deter price sensitive travelers, especially backpackers or short stay visitors.

Opportunities

1. Capitalizing on Tourism Recovery

Thailand's tourism sector is rebounding, with 15.5 million international visitors to Bangkok in H1 2025 (human or website visitor) and a national target of 41 million by year end, driving revenue to THB 3.0 trillion. Moxy can leverage high-season events (e.g., Songkran or holiday markets) to boost occupancy. A September 2025 review praised the hotel's "Discoveries & Epic Eats" guide, suggesting tie-ins with local festivals could attract more guests.

2. Expanding Event and Wedding Market:

The growing demand for unique venues, as seen in Marriott's "Marry Me at Marriott" campaign, offers Moxy a chance to host bold weddings and corporate events. Its outdoor terrace and vibrant spaces are ideal, with a guest in July 2025 noting, "The terrace was stunning for our small event." With USD 301 million in hotel investments in 2025, Moxy could market these spaces to capture Bangkok's rising event market.

3. Targeting Diverse Tourist Segments:

With Chinese arrivals dropping to 5 million in 2025, Moxy can shift to growing markets like India and Europe, or digital nomads seeking social hubs. Reviews from Indian and Australian guests highlight the "clear English" staff and plug-in zones, ideal for remote workers. Promoting these features could tap into the 51 million projected arrivals by 2028, diversifying revenue streams.

4. Sustainability and Technology Integration

Adopting eco-friendly practices (e.g. energy-efficient systems) and enhancing tech features like app-based check-ins align with global trends appealing to Gen Z. A June 2025 review praised the "modern tech-motion lighting was cool!" Moxy could expand these to meet sustainability demands, as Thailand's tourism grows with a 2.1% Compound annual growth rate to THB 3.3 trillion by 2030.

5. Strategic Partnerships and Promotions

Collaborations with local attractions (e.g., CentralWorld or Pratunam Market) and on-site perks like extended stays can boost appeal. A Booking.com review from August 2025 noted, “Loved the mall connections but felt like part of the city!” Partnering with nearby vendors or offering exclusive deals could enhance visibility in a market with 1,222 Bangkok hotels, driving bookings during peak seasons.

Threats

1. Decline in Chinese Tourist Market

A 30% drop in Chinese visitors to 5 million in 2025 has lowered Bangkok’s hotel occupancy to 75.1% in H1, directly impacting Moxy’s revenue potential as a centrally located property reliant on group travel. Industry reports note this shift challenges mid-tier hotels, with Chinese guests traditionally boosting urban bookings.

2. Intense Competition from New Entrants

Bangkok’s 1,222 hotels face increased supply from new openings and developer shifts into hospitality, with USD 301 million invested in 2025. Competitors like Aloft Bangkok or new boutique properties offer similar trendy vibes or additional amenities (e.g., pools), potentially diluting Moxy’s market share in the upper midscale segment.

3. Softening Demand Amid Economic Shifts

Despite 15.5 million H1 visitors, a mild industry slowdown and economic uncertainties (e.g., global inflation) could dampen demand through 2025. A Tripadvisor review subtly noted, “Great hotel, but felt less crowded than expected,” suggesting softer bookings during off-peak periods, which could strain revenue.

4. Global Travel Volatility

Competing destinations like Vietnam or economic disruptions could divert international arrivals, with Quarter 2 of 2025 showing declines in key hotel metrics (e.g., RevPAR). Moxy’s reliance on urban tourism makes it vulnerable if global travel patterns shift, especially with Thailand’s growth projected at a modest 2.1% CAGR to 2030.

5. Rising Operational Costs and Regulations

Increasing expenses from maintenance, staffing, or new tourism regulations could pressure margins. Policies like the THB 2,000 deposit or no pet rules, noted in Booking.com's terms, may deter segments like pet owners or families, while broader reports highlight cost challenges in Thailand's hospitality sector, impacting mid-tier properties like Moxy.

Moxy Bangkok Ratchaprasong leverages its prime location, vibrant and smart design, and strong guest satisfaction to enhance itself in a competitive market, supported by Marriott's global brand. However, compact rooms, missing amenities like a pool, and a niche vibe limit its appeal to certain segments. Opportunities to capitalize on Thailand's tourism boom, event hosting, and diverse markets are promising, but threats like declining Chinese arrivals, rising competition, and economic volatility pose risks. By enhancing tech, sustainability, and partnerships, Moxy can strengthen its position as a leading lifestyle hotel in Bangkok's dynamic landscape.

1.4 Objective of the study

The following study was conducted as a part of the internship program in order to explore the financial operations especially in the hospitality industry. Understanding core processes such as daily revenue audits, income audits, accounts receivable management, and coordination with accounts payable, while also examining the use of hotel management systems. Additionally, the study seeks to identify the challenges an intern faces when transitioning from theoretical learning to real world hotel operations. Through this research and internship, the objective is to develop professional skills in financial reporting, auditing, data analysis, and interdepartmental coordination, while gaining a comprehensive understanding of the practical workings of the hospitality finance sector. The study ultimately aims to provide insights that can inform both academic learning and applied operational practices in hotel finance management.

Chapter 2: Internship activities

2.1 Job description

Role: Finance and Accounting Intern

Location: Ratchadamri Rd, Khwaeng Lumphini, Pathum Wan, Krung Thep Maha Nakhon 10330

Duration of Internship: 4 months (extended to 30 days to fulfill academic requirements)

Internship start date: 2 June, 2025

Internship end date: 31 October, 2025

Department: Finance and Accounting

Industry: Hospitality

2.2 Job responsibilities

- a) Receiving Office Department:** i) Collect and receive item invoices from the different vendors for following departments like kitchen, staff dining, housekeeping, engineering to check quantity and amount, then stamp as well as sign to get approved by the receiving officer. ii) Record the receipts of the invoices in the Birchstreet software to make the overall lists. iii) Check invoice number, department name, amount and sign to be approved to send list to the AP department but if there are any kind of issues related to the amount, verify it with the Purchasing supervisor. Visiting The Platinum Group (in Platinum Mall) to get a sign for the purchasing list that is required in the hotel with the receiving officer. iv) Applying First in First Out method for keeping and tracking beverages in the store

- b) Income Audit Department:** i) Record and calculate Officer Check/ Entertainment, Void and Discount report collected from the Front Office and Food/Beverage department in the Excel shared by Income Audit Supervisor cross check with Oracle MICROS simphony report, for Club Marriott separate file. ii) Check Abbreviated Tax invoices from following payment types- Mastercard, Visa, American express, Alipay, WeChat, Cash, JCB with 10% service charge and VAT amount, then arrange in sequence with DailyThaiVat report shared from Marriott dashboard. iii) Record output vat from ABB invoice report and Trial Balance iv) Calculate limousine service provided by Moxy Hotel for guests from hotel to airport one way and vice versa. iv) Calculate General Cashier report of FO and F/B related to petty cash, due back, bank transfer from A/R, QR payments, cash, tally FO payments aligning with MICROS report. v) Record In house and complimentary rooms in order to evaluate upselling incentives. vi) Calculate profit&loss breakfast package by the guest payments from specific codes and amount types. vii) Track Commission tax from Oracle PMS update reservations with CRS no., night stays by guest as well as amount paid

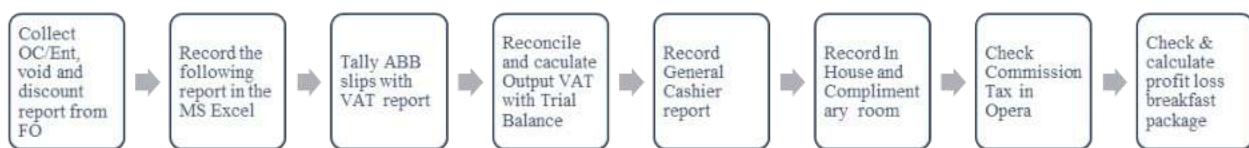
- c) Account Receivable Department:** i) Check night audit report, credit notes, payment links, bank transfer, Visa, Mastercard, AMEX, Alipay, Union pay, Diners club, Wechat pay with Simphony report ii) Check City ledger invoices from the Expedia,

Booking.com and Marriott Bonvoy reward app used for Moxy credit billings by guests group bookings, corporate events, and third-party travel agency stays using the property management system (Opera PMS) sent at the end of the month. iii) Record and reconcile accounts receivable GCR in the MS Excel provided by A/R supervisor iv) Identify and resolve posting discrepancies in collaboration with the Income Audit supervisor v) Reconcile daily bank deposits of Bangkok bank or Kasikorn Bank approved via TMBThanachart Bank PCL(ttb) with system records to maintain an accurate trial balance. vi) For the refund amount get a signature from front office manager or assistant manager of the same department in order to be approved before Finance supervisor and Director of Finance sign

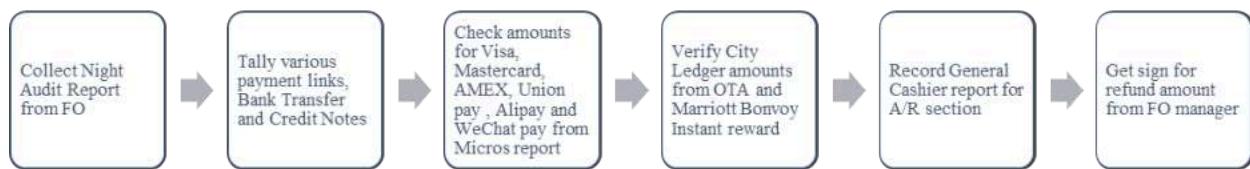
d) **Account Payable Department:** i) Receive and log supplier invoices (food & beverage, kitchen, staff dining, housekeeping supplies, engineering spares,etc.) via vendor portals or physical drop-off ii) Match invoices to approved purchase orders (PO) and Moxy goods received notes in the materials management system iii) Point out discrepancies in quantity, price, or tax (VAT 7%) for resolution with Purchasing or A/P supervisor iv) Scan all invoices in the Oracle PeopleSoft (PSAP) to ensure timely and accurate payment for goods, match purchase orders, receipts, and invoices and provide online approvals to identify exceptions and increase control over Moxy hotel disbursements v) Track approval status of invoices daily to prevent payment delays using MS excel

2.3 Job Process Flow Diagram

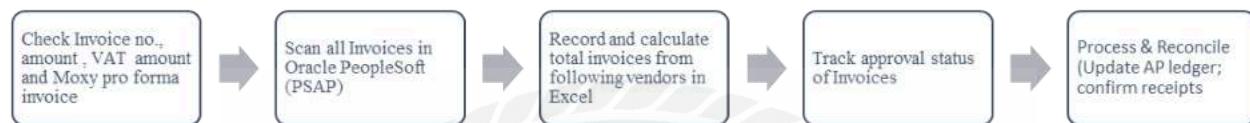
Income Audit Department



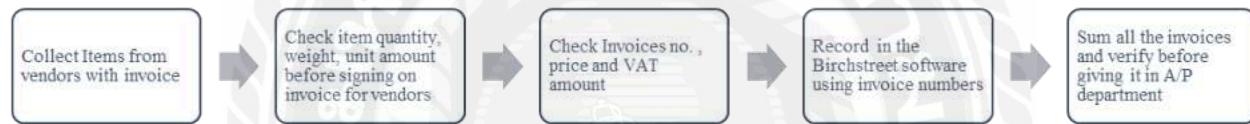
Account Receivable



Account Payable



Receiving Office Department



2.4 Contributions as an Intern

At Moxy Bangkok Hotel, I worked in the Finance and Accounting department, focusing on four key areas: Accounts Payable, Accounts Receivable, Income Audit, and the Receiving Office. My role involved managing daily financial tasks such as recording bills, reviewing expenses, and confirming payments. I made sure all records were up-to-date in the computer systems and matched with the supporting documents, which helped reduce mistakes and made the audit process smoother.

In Accounts Payable, I reviewed supplier invoices against purchase orders to ensure payments were made on time. I also communicated with vendors about payment terms, gaining insight into how hotels handle external business relationships. For Accounts Receivable, I managed guest accounts, tracked payments, and created GCRs and Excel reports. I developed skills in keeping organized records and following up professionally on overdue payments. In the Receiving Office, I checked incoming deliveries against purchase requests before sharing the information with the accounting team, which showed me how finance is connected to other parts of the hotel's operations.

Besides handling financial tasks, I was a dependable team member with good communication skills, though I wasn't fluent in Thai. I helped other departments with financial inquiries in a timely and professional manner. I stayed positive during busy times and learned a lot from my coworkers. This experience taught me the importance of accuracy and teamwork in finance, while also supporting the hotel's operations and my own professional development.

2.5 Skills learned during Internship period

During my internship at Moxy Bangkok Hotel, I gained a lot of technical and practical knowledge, which greatly helped me understand how a hotel's finance and accounting system operates. One of the main platforms I worked with was Oracle Opera, which gave me insight into how guest transactions, reservations, and room revenues are recorded and managed. I also used Marriott Open Source systems to review daily reports and track hotel performance data. These tools reinforced the importance of accuracy and attention to detail when handling financial information in a real business setting.

In addition, I worked with PeopleSoft and BirchStreet, which are used for managing payments and purchases. Through PeopleSoft, I learned how to process invoices, check vendor details, and record expenses in a structured way. BirchStreet helped me understand the entire procurement process, from requesting goods to receiving them and recording the associated costs. I also enhanced my MS Excel skills by creating daily and monthly reports, using formulas to calculate totals, and organizing data for further analysis. These software tools gave me a solid foundation in financial reporting and management.

Beyond the technical systems, I also developed essential soft skills during my internship. Working in a busy finance office taught me how to stay organized, manage my time effectively, and communicate clearly and purposefully with my team members. I learned to remain calm under pressure, especially during busy periods like month-end closing or audit times, when deadlines were tight. Teamwork was a significant part of my learning experience, as I often had to collaborate with other departments such as front office, receiving, and purchasing to ensure information was accurate and up to date.

Most importantly, I improved my confidence and problem-solving abilities. I learned to ask the right questions, take the initiative when minor issues arose, and double-check my work before submitting it to finance department supervisors. I also developed a sense of professionalism by being punctual, respectful, and dependable in every task I was assigned. Overall, my time at Moxy Bangkok Hotel helped me grow both technically and personally, preparing me for future roles in finance and hospitality management.

Chapter 3: Learning Process

3.1 Problem Faced/Noticed during Internship

During my internship at Moxy Bangkok Hotel Ratchaprasong in the Finance and Accounting department, I encountered a significant challenge that many hospitality management students face when transitioning from academic learning to professional practice. Despite studying in a Bachelor of Business Administration (BBA) program with a major in International Business Management at Siam University International College, I found myself unprepared for the specialized financial systems and operational procedures that form the backbone of hotel accounting operations.

The most pronounced difficulty that I faced was on the Property Management System (PMS) and Point of Sale (POS) systems, specifically Opera PMS, Micros POS, and BirchStreet procurement software. These industry standard platforms were not part of our university curriculum, creating an immediate knowledge gap that required substantial on-the-job learning. This gap extended beyond no more than software familiarity; it encompassed understanding the unique workflows of hotel accounting, including daily revenue checking, journal posting, nightly audit procedures, guest charge reconciliation, Food and Beverage (F&B) POS reconciliation, and the preparation of Thai tax documents.

What made this challenge particularly notable was its consistency across different departments. Whether working with Income Audit, Accounts Receivable, Accounts Payable, or the Receiving Purchase Order office, the fundamental disconnection between academic preparation and industry expectations remained transparent. The curriculum had equipped me with theoretical accounting principles and general business management concepts especially coursework in financial accounting, managerial accounting and Taxation, but the practical application of these principles within the hospitality context with its specific systems, terminology, and operational flows represented an entirely different learning behaviour. This experience raised a critical question: How can management programs better prepare students for the technical and operational realities of hotel finance and accounting positions, particularly regarding industry specific systems and procedures that are essential for day one productivity?

3.2 Mini Research on the topic

To understand whether my experience reflected a broader pattern and to identify potential solutions, I conducted a qualitative research study examining the curriculum practice gap in hospitality accounting education. This investigation aimed to document the specific challenges faced as an intern, understand their operational impact, and develop evidence based recommendations for improving internship readiness.

3.3 Mini Research Components

3.3.1 Problem Statement

There exists a significant gap between the academic curriculum in business as well as hospitality management programs with the practical financial and accounting skills required in hotel operations, particularly regarding industry specific systems such as Property Management Systems (PMS), Point of Sale (POS) systems, and procurement software. This gap results in extended adjustment periods for an intern, increased supervision costs, operational inefficiencies, and delayed contribution to departmental productivity. The problem is compounded by the fact that many hospitality management programs, including those with business administration majors, do not incorporate hands-on training with the specialized software platforms and operational procedures that are standard across the hotel industry.

The core issue can be articulated as follows: How can hospitality management education programs bridge the gap between theoretical accounting knowledge and practical hotel financial operations to improve intern readiness aiming towards reducing transition time required for new interns contributing independently to hotel finance and accounting departments?

3.3.2 Significance of the Study

This research holds substantial importance for multiple stakeholders within the business hospitality education and industry ecosystem. Understanding and addressing the curriculum practice gap has far reaching implications that extend beyond individual student experiences to affect industry competitiveness, operational efficiency, and institutional effectiveness.

For Educational Institutions: Universities and colleges offering hospitality management programs face increasing pressure to demonstrate graduate employability and industry relevance. By identifying specific skill deficiencies and system knowledge gaps, institutions can make targeted curriculum improvements that enhance their programs' reputation and strengthen relationships with industry partners. The findings provide concrete evidence for curriculum reform initiatives, helping academic administrators justify investments in specialized training facilities, software licenses, and industry collaboration programs. Furthermore, addressing these

gaps can improve student satisfaction, retention rates, and post graduation employment outcomes, all critical metrics for institutional success.

For Students and Interns: The practical implications for students are immediate and significant. Interns who arrive at their placements better prepared experience reduced stress, faster integration into work teams, and greater confidence in their professional capabilities. This improved readiness translates into more meaningful learning experiences during internships, as students can move beyond basic system navigation to engage with higher-level analytical and decision-making tasks. Additionally, students who demonstrate practical competency with industry standard systems gain a competitive advantage in the job market, potentially securing better positions and faster career advancement. The research findings can guide students in seeking supplementary training or self-study opportunities to fill identified gaps before beginning their internships.

For Hotel Industry Employers: Hotels and hospitality organizations invest considerable resources in training new interns and entry-level employees. When interns arrive with better foundational knowledge of hotel financial systems and procedures, hotels benefit from reduced training costs, decreased supervision requirements, and faster productivity gains. Department supervisors can allocate their time more efficiently, focusing on strategic development rather than basic system training. Moreover, a well-prepared intern is more likely to make meaningful contributions during placement periods, providing tangible value to the organization. This improved readiness can strengthen industry-academic partnerships, encouraging hotels to expand their internship programs and collaborate more closely with educational institutions.

The importance of this study is also amplified by its timing. While the global hospitality industry is continuing to rebound from the COVID-19 pandemic, it is evolving with new focus on operational efficiency, technology implementation and workforce development. Knowing how to best develop the next generation of hospitality professionals is not just a theoretical exercise - it's an urgent need for an industry in recovery that needs to refill its human capital and adapt with new operations.

3.3.3 Literature Review

The connection between business hospitality education and industry practice has been a topic of continuous academic interest, with scholars regularly pinpointing differences between classroom training and job requirements. This literature review explores important themes related to the curriculum-practice gap in hospitality accounting, including the characteristics of these gaps, challenges in internship preparedness, the significance of technology and systems training.

The Nature of Curriculum-Practice Gaps in Hospitality Education

Existing studies have well-documented gaps between what is being taught in hospitality management curricula and tested in professional services. Sulindawati, Musmini and Dewi (2019), for instance, carried out a specific needs analysis of education in hotel accounting, discovering that the curriculum often did not teach enough about basic processes used by hotels such as transactions, report formats and tasks required by their employers. They found that the teaching material does not contain concrete examples of hotel journals, posting procedures and accounting reports in real life situations; this will give graduate students no sign on to ensure the bridge between hotel specialized accounting and general ledger.

The situation after the pandemic has made these issues sharper. Instead of just talking to staff, Hewitt and Sao Joao (2023) sat down with the hotel supervisors after COVID-19, what they found was a big gap between what grads think they know and how hotels actually run. Supervisors pointed out that once the outbreak started, things like tech use and faster workflows sped up, so now rookies really need real-world practice plus knowing their way around key tools. Because of this shift, the study pushed universities to rethink course design fast, focusing less on theory but more on doing actual tasks tied to today's job demands.

Internship Readiness and Skill Gaps

Studies looking at internships often show hospitality learners start work unprepared, struggling with hands-on tasks along with communication and team abilities. Back in 2016, Larionova, Dzhandzhugazova, Minervin plus colleagues checked financial and economic competencies needed during training - finding clear weaknesses not just in technical areas like using systems or basic bookkeeping but also in how students interact and carry themselves professionally. They pointed out fixing these issues ahead of placement helps interns learn better while keeping hotel workflows running smoothly

The organizational context of internships plays an important role in determining their effectiveness. Research on hospitality human resource management practices demonstrates that intern service quality and learning outcomes are strongly influenced by how hotels structure their internship programs, including recruitment processes, selection criteria, supervision models, feedback mechanisms, and recognition systems (Deel, 2015). This finding suggests that improving internship readiness requires attention not only to pre-placement preparation but also to the organizational practices and support structures that host hotels provide during the internship period. Commey, Sarkodie, and Kokt (2023) conducted a competency framework study comparing academic and industry expectations in Ghana's hospitality sector. Their research revealed that hotel managers consistently emphasized the importance of prior work experience, even before formal internships, to help students develop realistic expectations about the hospitality industry's demands. The study found that students with limited exposure to hotel operations often struggled with the pace, complexity, and operational intensity of hotel finance departments, requiring extended adjustment periods that delayed their ability to contribute meaningfully to departmental work.

Technology and Hotel Systems Training

The role of technology in hospitality operations has expanded dramatically, yet many educational programs have not kept pace with industry adoption of specialized systems. Kent (2023) examined the evolution of hospitality information systems and Enterprise Resource Planning (ERP) platforms in hotels, documenting a significant skills shortage in the workforce related to these technologies. His research recommended that hospitality programs incorporate industrial training modules focused on technology, including hands-on exposure to PMS, POS, and integrated financial management systems that are now standard in hotel operations.

The specific challenge of PMS and POS familiarity emerged as a potential concern in multiple studies. Hotel managers interviewed by Hewitt and Sao Joao (2023) explicitly recommended that hospitality programs provide POS simulations and direct PMS exposure during training, enabling students to practice transaction processing, charge posting, and reconciliation workflows before arriving at internship sites. The managers noted that interns who lacked this foundational systems knowledge required significantly more supervision time and were more prone to errors during their first weeks of placement.

While much of the simulation research in hospitality education has focused on revenue management applications, the principles are readily transferable to financial systems training. Studies on hospitality simulations demonstrate that well-designed simulation exercises can foster operational knowledge, improve decision-making skills, and enhance workforce readiness by allowing students to practice complex workflows in a controlled environment before encountering them in high-pressure operational settings (Kent, 2023). These findings suggest that accounting-focused simulations incorporating PMS posting procedures, POS reconciliation tasks, and financial reporting workflows could effectively address the systems knowledge gap identified in this study.

Cultural and Language Considerations

Research on hospitality education in non-English-speaking countries has highlighted the importance of local language skills for effective workplace communication, particularly when dealing with suppliers, government documentation, and internal coordination. The ability to navigate tax documents, invoices, and regulatory requirements in the local language represents a practical competency that can significantly affect intern effectiveness, yet it is rarely addressed systematically in international hospitality programs (Larionova et al., 2016)

3.3.4 Methodology

This research under a qualitative methodology to explore the curriculum-practice gap in hospitality accounting education, focusing specifically on the experiences and perspectives of finance and accounting professionals at Moxy Bangkok Hotel Ratchaprasong. I selected a qualitative approach because it allows me for brief but in-depth exploration of complex detailed data about participants' experiences and perspectives that are essential for understanding the multifaceted nature of internship readiness and curriculum gaps.

Participants

The study included participants from four distinct functional areas within the Finance and Accounting department:

1. Income Audit Supervisor – Responsible for verifying daily revenue transactions, reconciling PMS postings with actual receipts, and ensuring accurate revenue recognition.
2. Accounts Receivable Supervisor – Manages guest and corporate accounts, processes invoices, monitors outstanding balances, and handles collection procedures.
3. Accounts Payable Supervisor – Processes vendor invoices, manages payment schedules, ensures proper documentation and approval workflows, and maintains vendor relationships.
4. Receiving and Purchase Order Office – Handles incoming deliveries, verifies purchase orders against received goods, processes receiving documents, and coordinates with purchasing and accounts payable.

Additionally, input was gathered from the Finance Supervisor, who oversees multiple functions and has a comprehensive view of intern performance across the department. Participants were selected based on their direct supervisory experience with former interns and their willingness to provide candid feedback about intern preparedness. All participants had prior years of experience in their respective roles and had supervised at least three Thai interns during their tenure, ensuring they had a comparative basis for their observations.

Data Collection

Data were collected through semi-structured interviews conducted with Moxy F&A team members from each of the four functional areas. The semi-structured format was chosen because it allows for systematic coverage of predetermined topics while remaining flexible enough to follow interesting lines of inquiry that emerge during conversation (Brinkmann & Kvale, 2015).

Research Questions

An interview guide was developed based on the research objectives and preliminary observations during the internship. The guide included eight core questions designed which are as follows-

- a) From your perspective, what are the skills or knowledge that an intern is missing when they begin at Moxy Bangkok? (Probe: Thai tax, PMS, revenue recognition, etc.)
- b) Which specific hotel systems or tasks cause the most issues early on (e.g., Opera PMS, night audit, posting incidental guest charges, reconciliation of F&B POS, Birchstreet software invoice handling etc.)?
- c) How do these gaps impact operations: delays, errors, rework, supervision cost?
- d) What training or support does Moxy Bangkok currently provide to interns? What works well, and what does not?
- e) If you could design pre-internship training for interns destined for Moxy Bangkok, what topics and format (e.g., 2 days / online / case studies) would you include?
- f) How long does it typically take until an intern is contributing independently without constant supervision?

- g) How do you evaluate interns' progress? What metrics or criteria do you currently use (if any)?
- h) What resources or institutional support would you need to improve intern readiness (budget, time, staff)?

Interviews were conducted in person during regular working hours, in the Training meeting room within the hotel to ensure privacy and minimize distractions. Each interview lasted approximately 10-15 minutes. The note-taking approach was chosen over audio recording to create a more comfortable, standard English conversational atmosphere and to respect participants' preferences regarding documentation as well as confidentiality issues.

Ethical Considerations

- Informed Consent – Moxy participants were informed about the purpose of the research, how their input would be used, and their right to not accept participation or withdraw at any time.
- Confidentiality – While the hotel organization is identified (as it provides important context), individual participants are not named in the report, and responses are presented in aggregated form to protect individual privacy.
- Voluntary Participation – Participation was entirely voluntary, and no pressure was applied to encourage involvement.
- Accuracy – Care was taken to represent participants' perspectives accurately and fairly, without distortion or selective reporting that might misrepresent their views.
- Reciprocity – Findings were shared with the hotel's management team to provide value in return for their participation and to support potential improvements in their internship program.

3.3.5 Expected result

Results as a response from Income Audit, A/R , A/P and Finance Supervisor

- a) Most interns are not yet familiar with hotel systems such as Opera PMS, Micros POS, and BirchStreet when they first join. They usually need more practice with real accounting tasks like daily revenue checking, journal posting, and preparing tax documents.

- b) At the beginning, interns spend quite some time learning the hotel's main systems (Opera, POS, BirchStreet). Each has specific procedures and technical terms, which can slow them down and require extra review from supervisors.
- c) Initial intern gaps in knowledge and experience can lead to longer completion times for some tasks, requiring more explanation and cross-checking of steps. However, these learnings allow interns to practice skills and continually develop understanding of the hotel's systems and processes.
- d) The Hotel currently provides interns with an orientation program and dedicated mentors who guide them throughout their on-the-job training. This helps interns learn quickly, understand the hotel's culture, and practice teamwork and communication. More in-depth system training, such as Opera or BirchStreet workshops, could further strengthen their confidence.
- e) Pre-internship training could include simulation sessions for Opera and BirchStreet, a clear training manual, and mentor assignments by section. This would help interns feel more confident and ready before starting their real tasks.
- f) On average, interns need about 2–3 weeks to get used to the systems and workflows before they can handle most tasks independently, with supervision only for complex work.
- g) The Hotel evaluates interns using a competency-based system that focuses on practical work skills, responsibility, communication, teamwork, and professionalism.
- h) The hotel already provides strong support through orientation, mentoring, workshops, and real system training. It also encourages interns to join hotel activities, which helps them gain real experience and feel part of the team.

From Receiving Purchase order officer

- a) Thai language skills.

Since communication is very important in the Thai working environment, especially when dealing with suppliers and documents, it would be beneficial for the intern to strengthen Thai language ability. This will help understand tax documents, invoices, and internal communication more effectively.

b) There are no major issues on the Purchase and Receiving side. The intern has shown a good ability to learn quickly and adapt to the system. Minor challenges at the beginning were handled well with guidance from the team.

c) Occasionally, small rework is needed due to unfamiliarity with local processes or document formats. However, once explained, the intern can correct and complete tasks effectively with minimal supervision.

d) Moxy Bangkok provides close supervision and hands-on support. Interns learn by doing daily tasks such as invoice handling, cashier reports, and reconciliations. This works well because the team is friendly and always willing to guide.

e) Suggest a regular pre-internship training focusing on:

- Basic Thai tax and VAT handling
- PMS (Opera) workflow and financial reconciliation
- Hotel accounting processes (cashier report, invoice handling)
- Communication and coordination skills

A 2–3 day session (either online or in person) with case studies would be very effective.

f) Usually within a few weeks. Once the intern becomes familiar with the workflow and system, they can perform daily tasks independently with confidence.

g) Evaluation is based on job performance, task completion, and learning attitude.

We observe how efficiently and accurately the intern handles assigned tasks and how proactively they seek to improve.

h) At the moment, no additional resources are required. The current setup works well, but consistent training and communication between the hotel and the academic side will further enhance intern readiness.

3.3.5.1 Solutions via Internship Development for Moxy Hotel

After a complete interview process and discussion with Finance and Accounting department, we came up with several new practical solutions that can be discharged to increase internship experience for prospective interns from Siam University International College in addition to other universities as these ideas ambition to foster students from international business and accounting backgrounds who might not have prior experience in hospitality, able to adapt faster understandable hotel finance operations and apply theoretical knowledge more beneficially.

Creating “Fundamentals of Hotel Finance” mini course -

Team suggested developing in-person or short online mini course delivered during the first week of the internship and include interactive yet simple lessons explaining:

How hotel revenue is generated (F & B , rooms, Moxy events, and other services).Basic hotel accounting structure (department codes used in Trial Balance, income statement layout, cost centers).The relationship between financial, managerial, and operational data.

Example: A business student who has studied financial accounting can understand revenue recognition better when they see how room revenue is recorded in **Opera PMS** and how F&B sales flow from **Micros POS** into the daily financial summary.

This mini-course could be presented as a PowerPoint session or a 10-minute video series prepared by Income audit supervisor and Finance supervisor

Introducing Rotational Learning days-

To assist interns understand the connection between finance and other hotel departments, we agreed to add Rotational Learning Days once every two weeks. Interns can seek another department, such as a Purchasing office, Front Office, or F&B bar for half a day to see how transactions are formed before they reach the finance system.

Example: An intern visits the receiving area to observe how goods are checked against purchase orders in **BirchStreet**. This helps them understand invoice matching, unit price and cost verification when they return to the account payable department.

This approach builds a “big picture” understanding and encourages teamwork between departments.

Developing practical data analysis task-

The team also suggested assigning mini analytical projects to interns based on their strengths in finance or Excel. Each intern can choose one small project to complete during their internship, such as:

- Analyzing daily revenue trends from Opera and Simphony reports. Preparing cost variance reports for the F&B department and comparing forecast vs. actual occupancy to study seasonal patterns.
- Example: A student who studied managerial accounting could create a small monthly cost report showing which departments have the highest variances. This gives them an experience in hotel performance and budgeting analysis.
- These projects can be presented in the final week to the Finance supervisor, improving confidence and communication skills.

Launching digital resource library-

We agreed to build a shared online drive (Google Drive or OneDrive) that stores all training materials, tutorials, and templates. This digital “Finance Learning Corner” can include:

Short videos on how to use Marriott open source, Opera, Micros, and BirchStreet. Guides for processing invoices, auditing folios, and handling daily reports from different finance accounting

department and common accounting error examples like adjusting rebate room charge, discount amounts in ABB invoices and how to fix them.

This allows interns to review materials anytime, especially when supervisors are busy, tight to their schedule and ensures consistent training quality.

Establishing reflection system-

At the end of every week, interns can write a short reflection journal (1-2 paragraph) about what they learned and any challenges faced. The mentor will review this during feedback meetings with the Director of Finance to provide advice and additional learning materials if needed.

This reflection will help interns track their progress and shows the department's commitment to professional development.

Recognition and Reward high performance-

The team also discussed the importance of motivation as in monthly townhall meetings FO department interns received rewards for their performance with guest interactions. We recommend creating a “Finance Intern of the Month” recognition system, where interns who demonstrate strong learning attitude, accuracy, or teamwork receive a small certificate or appreciation note from the department.

This creates a positive learning culture and encourages other interns to perform better.

Through this collaborative discussion, the Finance & Accounting Department and myself were able to identify a number of areas that can be improved within the next 4-6 months. Such ideas will not only help make the internship program better designed and learning-oriented, but they will also make sure that international students, and particularly those with a non-hospitality background, get valuable and hands-on experience with regards to hotel financial activities.

Chapter 4: Conclusions

4.1 Summary of Internship

My overall cooperative education experience at Moxy Bangkok Hotel Ratchaprasong provided a worthwhile opportunity to apply academic knowledge in a real hospitality finance environment. Throughout my internship in the Finance and Accounting Department, I worked across the Receiving Purchase order office, Income Audit, Accounts Receivable, and Accounts Payable department. These responsibilities not only enhanced my technical skills in software platforms such as Opera PMS, Micros POS, People's Soft (PSAP) and BirchStreet, but also deepened my understanding of financial reporting, auditing procedures, tax documentation, and interdepartmental coordination.

The internship allowed me to develop essential workplace skills like communication, teamwork, accuracy, problem-solving, and professionalism which are all demanded for working effectively in a fast-paced hotel environment. Despite encountering certain challenges, especially with Thai tax documents and hotel-specific systems, consistent guidance from team members as well as supervisors, hands-on learning, and a supportive team environment allowed me to progress uninterrupted. Overall, the internship helped bridge the gap between university theories and practical applications, shaping both my professional capabilities and personal development.

4.1.1 Summary of Mini Research

The mini research conducted during my internship highlighted a clear curriculum practice gap endured by hospitality and international business students entering hotel finance departments. Although students may have strong theoretical foundations in accounting, taxation, and financial management, they often lack exposure to operational procedures and industry standard systems that are essential for day-to-day hotel finance functions.

Interviews with supervisors from finance supervisor, Income Audit, A/R, A/P, and Receiving confirmed several recurring issues faced by interns: unfamiliarity with Opera PMS, Micros POS, and BirchStreet; difficulty applying academic accounting concepts in hotel-specific contexts; and challenges understanding Thai VAT documentation and supplier communication.

These limitations lead to an extended 2–3 week adjustment period, requiring increased supervision from staff and slowing departmental productivity. However, the study also revealed strengths in Moxy’s internship approach. The hotel’s orientation, mentorship support, hands-on learning, and open team culture create an effective environment for skill development. Supervisors were willing to share about interns’ learning capacity and expressed willingness to strengthen the internship program further.

4.2 Limitations of the Study

While this research provides valuable insights into the curriculum-practice gap in hospitality accounting, several limitations must be acknowledged to properly contextualize the findings and conclusions.

Single-Site Case Study

The most significant limitation is that the research examines only one hotel property Moxy Bangkok Hotel Ratchaprasong. While case study methodology provides contextual detail, it fundamentally limits generalizability. Different hotels operate with different systems (not all use Opera, Micros, and BirchStreet), organizational structures, training approaches, and operational philosophies. A boutique independent hotel, a large resort property, or a convention center hotel might present different challenges and require different competencies than a lifestyle brand business hotel like Moxy. Similarly, hotels in different countries face different regulatory environments, tax systems, and language contexts. The findings are most directly applicable to similar properties (mid-scale, internationally branded, urban business hotels in Bangkok) and may require adaptation for other contexts.

Limited Participant

The study gathered perspectives from finance and accounting staff at a single property, representing perhaps 5-6 individual viewpoints. While these participants have supervised multiple interns over time, the sample size is small from a research perspective. A larger study involving multiple hotels, different brands, or various geographical locations would provide

more vigorous findings and allow for identification of patterns that outdo individual organizational contexts. Additionally, all participants were from the employer side; the research did not systematically gather perspectives from local interns themselves, which might reveal different experiences or priorities

Temporal Limitations

Data collection occurred during a specific time period. Curriculum evolves, hotel systems are updated, and industry practices change over time. The findings represent a snapshot of conditions at a particular moment rather than a longitudinal view. It is possible that Siam University International College or other hospitality programs have already begun addressing some of the gaps identified, or that Moxy Bangkok has implemented new training approaches since the research was conducted. The recommendations should be viewed as responsive to conditions at the time of study rather than permanent prescriptions.

Methodological Constraints

The study relied on interview data without triangulation from other sources such as direct observation of intern training sessions, analysis of intern evaluation documents, or review of actual error rates or task completion times. Such additional data sources would have strengthened the findings by providing objective measures to complement subjective perceptions. Additionally, the interviews were documented through note-taking rather than audio recording and transcription, which may have resulted in some loss of nuance or detail in participants' responses. While detailed notes were taken during and immediately after interviews, this approach does not capture the verbatim language that transcription would provide.

Scope Limitations

The research focused specifically on the Finance and Accounting department and did not examine other hotel departments where interns are placed (Food & Beverage, Front Office, Sales & Marketing, Human Resources). It is possible that curriculum-practice gaps demonstrate differently in these other areas, or that some departments have developed more effective training approaches that could inform finance department practices. Additionally, the study focused on

system knowledge and technical competencies, with less attention to soft skills (communication, teamwork, professionalism) that also contribute to intern readiness and success.

Cultural and Linguistic Context

The research was conducted in Bangkok, where language and cultural factors play a significant role in workplace integration. The findings regarding Thai language proficiency, local tax documentation, and communication with Thai suppliers are specific to this context and may not apply to hotels in English-speaking countries or other linguistic environments. Even within Thailand, the experience of Thai national students versus international students might differ significantly, though the research did not systematically examine these differences.

Despite these limitations, the research provides valuable insights into a real world challenge faced by hospitality education and industry. The detailed, contextual nature of the case study offers depth that complements broader quantitative studies, and the practical focus on specific systems and procedures provides actionable information for both educators and employers. The limitations suggest directions for future research that could build on these findings with larger samples, multiple sites, longitudinal designs, and mixed methods approaches.

4.3 Recommendations

From the Internship Experience:

1. Enhance Pre-Arrival Communication and Preparation

The hotel should develop and send a comprehensive orientation package to interns 2-4 weeks before their start date. This package should include an overview of the finance department structure, explanations of the major systems they will use (Opera, Micros, BirchStreet), basic hotel accounting terminology, and short video tutorials showing system interfaces. This advance preparation allows interns to begin building mental models before arrival, reducing the initial cognitive overload and accelerating the learning behaviour. The investment in creating these materials can be reused for future interns.

2. Implement a Structured First-Week Training Program

Rather than allowing training to happen organically as work arises, develop a systematic first-week schedule that ensures all interns receive consistent, comprehensive foundational training. Each day should focus on specific systems and processes, with dedicated time for practice under supervision. This structured approach ensures that no critical knowledge areas are missed and that all interns start with the same baseline competencies regardless of which department they are primarily assigned to.

3. Create Clear Learning Objectives and Progress Tracking

Develop a detailed competency checklist that breaks down intern learning into specific, observable skills. This checklist should be shared with interns at the beginning of their placement so they understand what they are expected to learn, and it should be reviewed weekly during one-on-one meetings with supervisors. Clear objectives reduce anxiety for interns, provide supervisors with a systematic way to track progress, and create documentation that can be used for evaluation and for providing feedback to university partners.

4. Establish Regular, Structured Feedback Mechanisms

Institute brief weekly check-in meetings (15-20 minutes) between each intern and their primary supervisor during the first month, then bi-weekly thereafter. These sessions should provide opportunities for interns to ask questions, for supervisors to offer specific feedback on performance, and for both parties to discuss learning goals and challenges. Regular feedback prevents small issues from becoming larger problems and demonstrates the hotel's commitment to intern development.

5. Recognize and Leverage Intern Strengths

While interns may lack systems knowledge, they often bring fresh perspectives, recent academic knowledge of ongoing trends, and enthusiasm. Create opportunities for interns to contribute in areas where they have relative strength, such as research projects, process documentation, data analysis, or special projects that benefit from their academic training. This approach provides value to the hotel while building intern confidence.

From the Mini Research

6. Develop Formal Partnership with Siam University International College

Initiate discussions with the university's hospitality and business programs to explore collaborative opportunities. The hotel could offer guest lectures on hotel accounting systems and procedures, host site visits for students before their internships, provide consultation on curriculum development to help faculty understand industry requirements, and potentially collaborate on case study development. This partnership benefits both parties: the university gains industry insight to improve curriculum, and the hotel benefits from better prepared interns and enhanced reputation as an educational partner.

7. Build an Internal Training Resource Library

Develop a collection of training materials that can be used for interns, new employees, and cross-training purposes. This library should include step-by-step procedure guides with screenshots, video demonstrations of system operations, sample documents with annotations, common error scenarios and troubleshooting guides, and links to vendor-provided training resources. This library becomes an ongoing organizational asset that reduces reliance on individual staff members to repeatedly explain the same concepts.

8. Consider Peer Mentoring for Multiple Interns

When the hotel hosts multiple interns simultaneously or in overlapping periods, pair new interns with those who are further along in their placement. Peer mentoring can be highly effective because recent learners often remember what was confusing and can explain concepts in accessible language. This approach also develops leadership and teaching skills in the more experienced intern while reducing the supervision burden on full-time staff.

9. Document and Share Best Practices

As the hotel implements improvements to its internship program, document what works well and share these practices with other properties in the Marriott system. Contributing to the broader

organization's knowledge base on intern training can enhance the hotel's reputation within the company and potentially influence corporate level initiatives on workforce development.

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Appendix

Daily Diary of June –

Week 1

Monday – 2 June 2025

- Internship orientation and hotel introduction.
- Safety test and Marriott procurement policies.
- Introduction to departments and teams.
- Started in the Receiving Office: checking invoices and quantities.
- Learned basic BirchStreet recording.
- Attended daily Moxy Meet-Up.

Tuesday – 3 June 2025

- Public Holiday.

Wednesday – 4 June 2025

- Verified invoices and quantities with suppliers.
- Learned purchase request types and invoice stamping.
- Recorded invoices in BirchStreet.
- Moxy Meet-Up.

Thursday – 5 June 2025

- Tallied invoices; updated BirchStreet records.
- Practiced FIFO method for beverage storage.
- Moxy Meet-Up.

Friday – 6 June 2025

- Tallied invoices; checked PO differences.

- Recorded in BirchStreet.
- FIFO process for beverages.
- Moxy Meet-Up.

Week 2

Monday – 9 June 2025

- Transferred to Income Audit.
- Collected FO slips and F&B documents.
- Worked on Tally Sheet, OC/Ent, Discount, ABB invoices.
- Recorded reports in Excel.
- Moxy Meet-Up.

Tuesday – 10 June 2025

- Collected Night Audit documents.
- Sorted ABB, long bills, and bank slips.
- Calculated daily food cost from GRR.
- Filed OC/Ent documents.
- Moxy Meet-Up.

Wednesday – 11 June 2025

- Daily audit tasks and ABB sorting.
- Calculated food cost.
- First exposure to Opera for Commission Tax.
- Moxy Meet-Up.

Thursday – 12 June 2025

- Daily audit tasks (OC/Ent, ABB, GRR).
- Opera Commission Tax report.
- Assisted A/P with invoice checking.

- Moxy Meet-Up.

Friday – 13 June 2025

- Daily tasks and food cost reporting.
- Used Onex for A/R bank reconciliation.
- Moxy Meet-Up.

Week 3

Monday – 16 June 2025

- Collected and sorted documents (13–15 June).
- Daily audit tasks, ABB, GRR.
- Attended HR training session.
- Moxy Meet-Up.

Tuesday – 17 June 2025

- Daily audit tasks.
- Limousine report preparation.
- Prepared GCR over/short summary.
- Moxy Meet-Up.

Wednesday – 18 June 2025

- Daily audit and ABB tasks.
- GRR calculation and GCR explanation.
- PO checking with A/P.
- Learned complimentary room report.
- Moxy Meet-Up.

Thursday – 19 June 2025

- Daily audit tasks.

- GRR report process demonstration.
- PO reconciliation.
- Moxy Meet-Up.

Friday – 20 June 2025

- Daily audit tasks and ABB.
- Output tax calculation and trial balance review.
- Learned cash remittance process.
- Moxy Meet-Up.

Week 4

Monday – 23 June 2025

- Collected documents (20–22 June).
- Daily tasks, ABB, GRR.
- Complimentary room report.
- Moxy Meet-Up.

Tuesday – 24 June 2025

- Daily audit tasks.
- ABB and GRR updates.
- Tallying A/R cashier report and city ledger.
- Moxy Meet-Up.

Wednesday – 25 June 2025

- Daily tasks, ABB, GRR.
- GCR report under supervision.
- Learned PSAP invoice scanning.
- Attended Town Hall meeting.
- Moxy Meet-Up.

Thursday – 26 June 2025

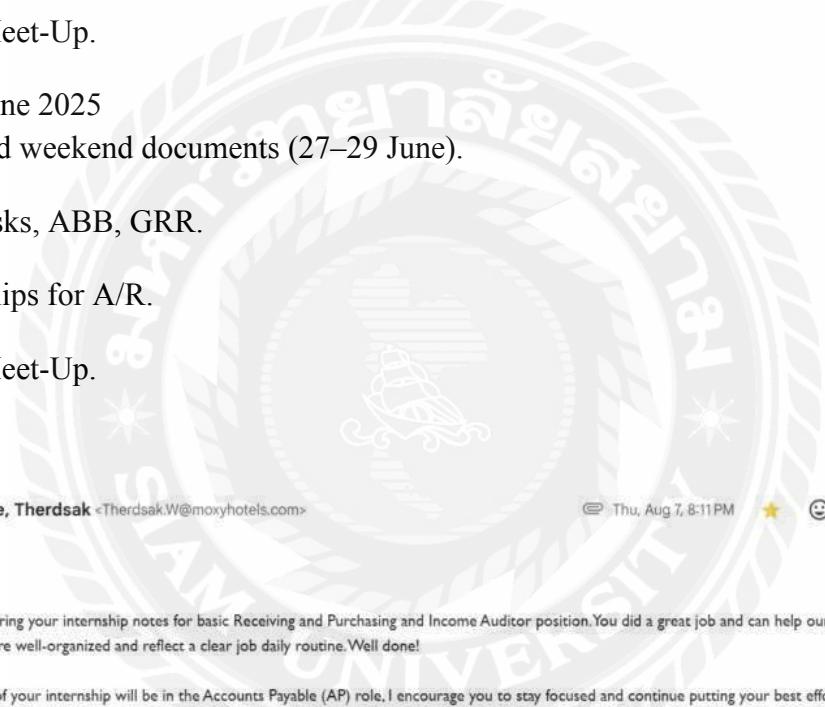
- Daily tasks, ABB, GRR.
- Continued GCR preparation.
- A/R document checking.
- Moxy Meet-Up.

Friday – 27 June 2025

- Daily tasks, ABB, GRR.
- GCR updates and A/P invoice checking.
- Moxy Meet-Up.

Monday – 30 June 2025

- Collected weekend documents (27–29 June).
- Daily tasks, ABB, GRR.
- Sorted slips for A/R.
- Moxy Meet-Up.



Wittayapishate, Therdsak <Therdsak.W@moxyhotels.com>
to me ▾

Thu, Aug 7, 8:11PM

Dear N'Adi,

Thank you for sharing your internship notes for basic Receiving and Purchasing and Income Auditor position. You did a great job and can help our team daily task – the notes are well-organized and reflect a clear job daily routine. Well done!

As the next step of your internship will be in the Accounts Payable (AP) role, I encourage you to stay focused and continue putting your best effort into learning. Please also remember to keep a record of what you learn and experience during this period, as it will be valuable for your development and future evaluations.

Should you have any questions or more information, please do not hesitate to contact me.

Best Regards,
THERDSAK WITTAYAPISHATE | Finance Manager #ATTHEMOXY
MOXY BANGKOK RATCHAPRASONG
111 Ratchadamri Rd, Lumphini, Pathum Wan District, Bangkok 10330

Figure 7: Feedback from Supervisor for Month June

Daily Diary of July–

Week 1

Tuesday – 1 July 2025

- Collected FO documents and Night Audit.
- Sorted ABB, long bills, bank slips for A/R.
- Completed daily audit tasks (Void, OC/Ent, Discount).
- Updated GRR food cost and ABB sequence.
- Worked on GCR of 30 June.
- Moxy Meet-Up.

Wednesday – 2 July 2025

- Collected FO documents and Night Audit.
- Daily audit tasks and GRR food cost.
- Sorted ABB invoices.
- Completed GCR of 1 July.
- Moxy Meet-Up.

Thursday – 3 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- Sorted ABB invoices.
- Worked on GCR of 2 July.
- Moxy Meet-Up.

Friday – 4 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- Sorted ABB invoices.

- Started checking Over/Short for June GCR.
- Moxy Meet-Up.

Week 2

Monday – 7 July 2025

- FO collection (4–6 July).
- Sorted ABB and slips for A/R.
- Daily audit tasks and GRR.
- ABB sequencing.
- Moxy Meet-Up.

Tuesday – 8 July 2025

- FO documents and Night Audit.
- Daily audit tasks and GRR.
- Sorted ABB invoices.
- New task: verify Night Audit payment types vs Micros.
- Moxy Meet-Up.

Wednesday – 9 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- Sorted ABB invoices.
- Calculated Output VAT from ThaiVat & Trial Balance.
- Completed GCR of 9 July.
- Moxy Meet-Up.

Thursday – 10 July 2025

- Public Holiday (Asarnha Bucha Day).

Friday – 11 July 2025

- FO collection (9–10 July).
- Daily audit tasks and GRR.
- ABB sorting.
- Output VAT update.
- GCR of 9–10 July.
- Moxy Meet-Up.

Week 3

Monday – 14 July 2025

- FO collection (11–13 July).
- Sorted ABB invoices and slips.
- Daily audit tasks and GRR.
- Output VAT update.
- Moxy Meet-Up.

Tuesday – 15 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting.
- New task: In-House & Complimentary Upselling report (1–15 July).
- Moxy Meet-Up.

Wednesday – 16 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting and Output VAT.
- Completed GCR of 15 July.

- Moxy Meet-Up.

Thursday – 17 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting and Output VAT.
- Moxy Meet-Up.

Friday – 18 July 2025

- FO collection and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting.
- Checked P&L Breakfast Upselling.
- Moxy Meet-Up.

Week 4

Monday – 21 July 2025

- FO collection (18–20 July).
- Daily tasks: ABB, GRR, void/OC/discount.
- Output tax from Trial Balance.
- Moxy Meet-Up.

Tuesday – 22 July 2025

- FO documents and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting.
- Completed GCR of 21 July.
- Tallying A/R cashier report and city ledger.

- Moxy Meet-Up.

Wednesday – 23 July 2025

- FO documents and Night Audit.
- Daily audit tasks and GRR.
- ABB sorting.
- Output tax calculation.
- Learned PSAP invoice scanning.
- Moxy Meet-Up.

Thursday – 24 July 2025

- FO documents and Night Audit.
- Daily tasks and GRR.
- ABB sorting.
- Output tax calculation.
- Attended Moxy Townhall.
- Moxy Meet-Up.

Friday – 25 July 2025

- FO documents and Night Audit.
- Daily audit tasks and GRR.
- Output tax calculation.
- Worked on GCR.
- Assisted A/P with invoices.
- Moxy Meet-Up.

Tuesday – 29 July 2025

- FO collection (25–28 July).

- Sorted ABB, long bills, and bank slips.
- Daily audit tasks and GRR.
- ABB sequencing.
- Moxy Meet-Up.

Wednesday – 30 July 2025

- FO collection and Night Audit.
- Daily tasks and GRR.
- ABB sorting.
- Output tax and VAT check.
- Moxy Meet-Up.

Thursday – 31 July 2025

- FO documents and Night Audit.
- Daily tasks and GRR.
- ABB sorting.
- Output tax & VAT verification.
- Checked In-House Complimentary for full month.
- Moxy Meet-Up.

Daily Diary of August–

Friday – 1 August 2025

- Collected FO documents and Night Audit.
- Sorted ABB, long bills, bank slips for A/R.
- Daily audit tasks (Void, OC/Ent, Discount).
- Updated GRR food cost and ABB.

- Checked Trial Balance (Laundry, Rebate, P&L Breakfast).
- Worked on Commission Tax Invoice.
- Moxy Meet-Up.

Week 1

Monday – 4 August 2025

- FO collection (1–3 Aug).
- Daily audit tasks and GRR.
- ABB sorting.
- Recorded limousine service payments.
- Completed July Over/Short summary.
- Moxy Meet-Up.

Tuesday – 5 August 2025

- FO collection and Night Audit.
- Transferred to A/R (coordinating with A/P).
- Learned Night Audit reconciliation (payment types, city ledger, links).
- Checked PO invoices (vendor, amount, invoice no.).
- Learned A/R GCR reconciliation.
- Moxy Meet-Up.

Wednesday – 6 August 2025

- FO Night Audit collection.
- Sorted ABB and bank slips.
- New daily task: reconcile payment types (Visa, MasterCard, Amex, QR, Alipay, Union, WeChat).

- Checked City Ledger (Expedia & Marriott).
- Worked on A/R GCR.
- Cross-checked PO invoices.
- Moxy Meet-Up.

Thursday – 7 August 2025

- FO Night Audit collection.
- ABB sorting.
- Daily audit: payment reconciliation (Micros vs receipts).
- Checked City Ledger.
- A/R GCR update.
- Recorded GCR for Income Audit.
- Moxy Meet-Up.

Friday – 8 August 2025

- FO documents and Night Audit.
- Daily payment reconciliation.
- Checked City Ledger.
- A/R GCR work.
- Cross-checked PO invoices.
- Attended CPR & First Aid training.
- Moxy Meet-Up.

Week 2

Monday – 11 August 2025

- FO Night Audit (8–10 Aug).
- Daily reconciliation of payment types.

- Checked City Ledger.
- A/R GCR work.
- Learned PSAP (invoice reconciliation).
- Moxy Meet-Up.

Tuesday – 12 August 2025

- Mother's Day Holiday.

Wednesday – 13 August 2025

- FO Night Audit (11–12 Aug).
- Daily reconciliation and City Ledger.
- A/R GCR update.
- Continued PSAP training.
- Moxy Meet-Up.

Thursday – 14 August 2025

- FO Night Audit.
- Daily payment reconciliation.
- City Ledger review.
- A/R GCR update.
- Checked PO invoice amounts & VAT.
- Moxy Meet-Up.

Friday – 15 August 2025

- FO Night Audit.
- Daily reconciliation.
- City Ledger review.
- A/R GCR work.

- Checked PO invoices & VAT.
- Moxy Meet-Up.

Week 3

Monday – 18 August 2025

- FO Night Audit (15–17 Aug).
- Daily reconciliation tasks.
- City Ledger checks.
- A/R GCR work.
- Moxy Meet-Up.

Tuesday – 19 August 2025

- FO Night Audit collection.
- Daily reconciliation and City Ledger.
- A/R GCR update.
- Checked 10 Aug Night Audit for Income Audit.
- Moxy Meet-Up.

Wednesday – 20 August 2025

- FO Night Audit collection.
- Daily reconciliation tasks.
- City Ledger checks.
- A/R GCR work.
- Checked 11–12 Aug Night Audit (Income Audit).
- Moxy Meet-Up.

Thursday – 21 August 2025

- FO Night Audit collection.
- Daily reconciliation tasks.

- City Ledger checks.
- A/R GCR update.
- Attended Loss Prevention session on Arrest Warrants.
- Moxy Meet-Up.

Friday – 22 August 2025

- Sick Leave.

Week 4

Monday – 25 August 2025

- FO Night Audit (22–25 Aug).
- Daily reconciliation tasks.
- A/R GCR update.
- Attended Moxy Townhall.
- Moxy Meet-Up.

Tuesday – 26 August 2025

- FO Night Audit collection.
- Daily reconciliation.
- City Ledger checks.
- A/R GCR work.
- Moxy Meet-Up.

Wednesday – 27 August 2025

- FO Night Audit collection.
- Daily reconciliation.
- City Ledger checks.
- A/R GCR update.
- Checked PO invoices (3 days).

- Moxy Meet-Up.

Thursday – 28 August 2025

- FO Night Audit collection.
- Daily reconciliation.
- City Ledger checks.
- A/R GCR update.
- Checked complimentary and in-house rooms (Income Audit).
- Moxy Meet-Up.

Friday – 29 August 2025

- FO Night Audit collection.
- Daily reconciliation.
- City Ledger checks.
- A/R GCR update.
- Checked PO invoices.
- Checked complimentary and in-house rooms.
- Moxy Meet-Up.

A large, faint watermark of a university seal is centered on the page. The seal features a circular design with text in Thai and English, and a central emblem.

Wittayapishate, Therdsak <Therdsak.W@moxyhotels.com>
to me, Suwattana, Siwinee ▾

Fri, Sep 5, 10:42 AM    

Dear N'Adi

You did a very good job in documenting your daily tasks clearly and showing consistency in your learning [process](#) at this time I recommend you summarize job description for Income and AR each section. If you have any challenges. Please asking P'Mint and P'Nam for help.

Dear N'Mint and N'Nam,

Kindly help review job descriptions and add more details that would be useful for Adi's learning from your part krub.

...

Figure 8: Feedback from supervisor for month July and August

Daily Diary of September–

Week 1

Monday – 1 September 2025

- FO Night Audit collection (29–31 Aug).
- Daily reconciliation of payment types (Visa, MC, Amex, QR, Alipay, Union, WeChat).
- Checked City Ledger (Expedia, Marriott).
- Updated A/R GCR.
- Checked Complimentary Rooms & In-House Use for August.
- Moxy Meet-Up.

Tuesday – 2 September 2025

- FO Night Audit collection.
- Daily reconciliation and City Ledger review.
- A/R GCR update.
- Checked Complimentary Rooms & In-House Use.
- Checked ABB Invoice (30 Aug).
- Moxy Meet-Up.

Wednesday – 3 September 2025

- FO documents and Night Audit collection.
- OC/Ent, Discount, Void report preparation; recorded in Excel.
- Payment links and City Ledger checks.
- Checked supply office invoices (2–3 Sep).
- Worked on ABB (2 Sep).
- Moxy Meet-Up.

Thursday – 4 September 2025

- Night Audit collection.

- Daily reconciliation and payment checks.
- Bank transfers check.
- A/R GCR update.
- Verified PO invoices for August.
- Moxy Meet-Up.

Friday – 5 September 2025

- Night Audit collection.
- Payment reconciliation & bank transfer check.
- A/R GCR update.
- Checked August PO invoices.
- Matched City Ledger payments in ABB.
- Moxy Meet-Up.

Week 2

Monday – 8 September 2025

- FO Night Audit (4–7 Sep).
- Daily reconciliation (Visa, MC, Amex, QR, Alipay, Union, JCB, WeChat).
- Bank transfer check.
- A/R GCR update.
- Trainee meeting.
- Moxy Meet-Up.

Tuesday – 9 September 2025

- Night Audit collection.
- Daily reconciliation including Discover card.
- City Ledger checks.

- A/R GCR update.
- Calculated PO invoices.
- Visited Platinum Group for price list.
- Moxy Meet-Up.

Wednesday – 10 September 2025

- Night Audit collection.
- Daily reconciliation and A/R GCR.
- Ran PO invoices in BirchStreet.
- Received 4 vendor items.
- Returned Platinum Group documents.

Thursday – 11 September 2025

- FO, F&B, and Night Audit collection.
- Daily reconciliation tasks.
- OC/Ent & Void recorded; discount calculated.
- ABB sequence arrangement.
- Checked vendor PO invoices.
- Adjusted rebate room charge.
- Moxy Meet-Up.

Friday – 12 September 2025

- FO, F&B, and Night Audit collection.
- Daily payment reconciliation.
- OC/Ent & Void recorded; discount calculation.
- ABB arrangement.
- Checked vendor PO invoices.

- Resolved discount report issue.

Week 3

Monday – 15 September 2025

- Night Audit (12–14 Sep) collection.
- Daily reconciliation tasks.
- City Ledger checks.
- Worked on ABB (12 Sep).
- Moxy Meet-Up.

Tuesday – 16 September 2025

- Night Audit collection.
- Daily reconciliation and City Ledger.
- A/R GCR update (3 days).
- Tallied PO invoices.
- Received 2 vendor items.
- Worked on ABB (13–14 Sep).
- Moxy Meet-Up.

Wednesday – 17 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- City Ledger checks.
- Worked on ABB (15–16 Sep).
- Updated A/R GCR.
- Moxy Meet-Up.

Thursday – 18 September 2025

- Night Audit collection.

- Daily reconciliation and City Ledger.
- Fire & Safety Drill.
- Received vendor items.
- Checked PO invoices.
- Moxy Meet-Up.

Friday – 19 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- City Ledger checks.
- Helped in Housekeeping Week cleaning.
- Moxy Meet-Up.

Week 4

Monday – 22 September 2025

- Night Audit (19–21 Sep) collection.
- Daily reconciliation tasks.
- City Ledger check.
- Received vendor items.
- A/R GCR update (3 days).
- Moxy Meet-Up.

Tuesday – 23 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- A/R GCR update.
- Worked on ABB (21–22 Sep).
- Participated in HR 5K run.

- Moxy Meet-Up.

Wednesday – 24 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- City Ledger checks.
- Updated A/R GCR.
- Tally PO invoices.
- ABB for 22 Sep.
- Attended Townhall.
- Moxy Meet-Up.

Thursday – 25 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- City Ledger checks.
- ABB for 24 Sep.
- A/R GCR update.
- Income Audit GCR update.
- Moxy Meet-Up.

Friday – 26 September 2025

- FO OC/Ent, Void, Discount, and Night Audit collected.
- Recorded OC/Ent & Discount; checked Void report.
- Income Audit GCR update.
- ABB (25 Sep).
- Stamped PAID on ABB invoices.

- Attended GM farewell event.
- Moxy Meet-Up.

Monday – 29 September 2025

- FO OC/Ent, Discount, Void and Night Audit (26–28 Sep).
- Daily reconciliation tasks.
- OC/Ent & Discount (27 Sep).
- Fixed discount issue (27 Sep).
- Moxy Meet-Up.

Tuesday – 30 September 2025

- Night Audit collection.
- Daily reconciliation tasks.
- ABB (26–29 Sep).
- Updated A/R GCR.
- Learned cash clearing GL journals and completed entries (1–29 Sep).
- Moxy Meet-Up.

Supervisor's Comment

During week 3-4, you continued to show improvement in both accuracy and confidence. You managed A/R GCR reports, ABB invoices, and discount/void reconciliation with better independence and understanding. I appreciate your positive attitude and participation in hotel activities such as the Fire & Safety Drill, Townhall, and Housekeeping Week. It shows great teamwork and commitment. For the upcoming period, try to summarize key findings from your audit work and start learning more about the month-end closing and GL journal process for AR part.

Figure 9: Feedback from supervisor for month September

Daily Diary of October–

Week 1

Wednesday – 1 October 2025

- Collected Night Audit (30 Sep).
- Daily reconciliation of payment types (Visa, MC, Amex, QR, Alipay, Union, WeChat).
- Worked on ABB (30 Sep).
- Checked City Ledger (Expedia, Marriott Bonvoy).
- Tallied upselling incentive report (September).
- Updated A/R GCR.
- Moxy Meet-Up.

Thursday – 2 October 2025

- Collected Night Audit.
- Daily reconciliation and bank transfers.
- Worked on ABB (1 Oct).
- Checked City Ledger.
- A/R GCR reconciliation.
- Verified PO invoices.
- Calculated September upselling incentives.
- Moxy Meet-Up.

Friday – 3 October 2025

- Collected Night Audit.
- Daily reconciliation tasks.
- Worked on ABB (1 Oct).
- Checked City Ledger.

- Updated A/R GCR.
- Checked Commission Tax for September.
- Moxy Meet-Up.

Week 1 (continued)

Monday – 6 October 2025

- Night Audit collection (3–5 Oct).
- Daily reconciliation tasks.
- Checked City Ledger.
- A/R GCR update (3–6 Oct).
- Trainee meeting.
- Moxy Meet-Up.

Tuesday – 7 October 2025

- Collected Night Audit.
- Daily reconciliation tasks.
- Checked City Ledger.
- A/R GCR update.
- Worked on ABB (3–6 Oct).
- Checked Club Marriott Complimentary In-House voucher (September).
- Moxy Meet-Up.

Wednesday – 8 October 2025

- Collected Night Audit.
- Daily reconciliation tasks.
- Checked City Ledger.
- A/R GCR update.
- ABB (7 Oct).

- Checked Commission Tax in Opera.
- Moxy Meet-Up.

Thursday – 9 October 2025

- Collected Night Audit.
- Daily reconciliation tasks.
- Checked City Ledger.
- Updated A/R GCR.
- Moxy Meet-Up.

Friday – 10 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- Checked FO Tally Sheet.
- A/R GCR update (9–10 Oct).
- Stored beverages (FIFO).
- Received vendor items.
- Moxy Meet-Up.

Week 2

Monday – 13 October 2025

- Public Holiday.

Tuesday – 14 October 2025

- Night Audit collection (10–13 Oct).
- Daily reconciliation tasks.
- Checked City Ledger.
- Checked FO Tally Sheet.

- ABB (10–12 Oct).
- Moxy Meet-Up.

Wednesday – 15 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- Checked FO Tally Sheet.
- A/R GCR update.
- Worked on ABB.
- Moxy Meet-Up.

Thursday – 16 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Learned to record refund amounts in A/R GCR.
- A/R GCR update.
- Checked PO invoices and amounts.
- Moxy Meet-Up.

Friday – 17 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.

- ABB (16 Oct).
- A/R GCR update.
- Checked PO invoices (16 Oct).
- Moxy Meet-Up.

Week 3

Monday – 20 October 2025

- Night Audit collection (17–19 Oct).
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Half-day leave for Diwali.

Tuesday – 21 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (20 Oct).
- Worked on ABB (17–20 Oct).
- Adjusted rebate room charge and corrected Tally Sheet.
- Moxy Meet-Up.

Wednesday – 22 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.

- Recorded OC/Ent & discount (21 Oct).
- Worked on ABB (21 Oct).
- Reconciled Income Audit GCR.
- Moxy Meet-Up.

Thursday – 23 October 2025

- Public Holiday.

Friday – 24 October 2025

- Night Audit collection (22–23 Oct).
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (22–23 Oct).
- ABB (23 Oct).
- Moxy Meet-Up.

Week 4

Monday – 27 October 2025

- Night Audit collection (24–26 Oct).
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (24–26 Oct).
- Moxy Meet-Up.

Tuesday – 28 October 2025

- Night Audit collection.
- Daily reconciliation tasks.

- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (27 Oct).
- Checked ABB (22–27 Oct).
- Moxy Meet-Up.

Wednesday – 29 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (28 Oct).
- ABB (28 Oct).
- Corporate Education meeting with Siam University Advisor & Finance team.
- Moxy Meet-Up.

Thursday – 30 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Recorded OC/Ent & discount (29 Oct).
- ABB (29 Oct).
- Checked Complimentary Rooms & In-House Use (October).
- Moxy Meet-Up.

Friday – 31 October 2025

- Night Audit collection.
- Daily reconciliation tasks.
- Checked City Ledger.
- FO Tally Sheet review.
- Farewell meeting & internship certificate received.
- Recorded OC/Ent & discount (30 Oct).
- Checked breakfast upselling incentive (October).
- Moxy Meet-Up.

Official Feedback from Supervisor

Official Feedback from the Supervisor

Khun Aditya has demonstrated great commitment and professionalism throughout his internship at Moxy Bangkok Ratchaprasong. He has shown strong interest in learning hotel accounting processes, particularly in the Income Audit and Accounts Receivable areas.

He consistently completed his assigned tasks accurately and on time including verifying Night Audit reports, reconciling credit card and other payment types, checking ABB invoices for daily selling tax reconciliation, tracking OC&Ent. for calculate and monitor food cost, calculating upselling incentive reports for month-end GL recording, and preparing A/R GCR reports for Bank record to GL. He was proactive in learning how to review and manage A/R ledger accounts and always sought to understand the reasoning behind each process.

Khun Aditya displayed excellent attention to detail, a strong sense of responsibility, and openness to feedback and also worked well with the team, participated actively in daily Moxy Meet-ups and hotel activities, and communicated effectively with colleagues from various departments.

Overall, we highly appreciate Khun Aditya's effort and positive contribution during his internship. He has gained solid practical knowledge in hotel accounting and is ready to take on greater responsibilities in his future finance career..

Figure 10: Official Feedback from Supervisor

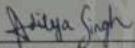
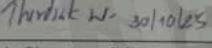
Overall Calculated Rating	2.63
Add all consensus ratings and divide by 8	
Rating Ranges	Rating
>= 3.45	K
2.45 – 3.44	SP
1.45 – 2.44	P
< 1.44	U
Overall Rating	SP
COMMENTS	
Direct Manager's Overall Comment	
<p>Thank you Mr. Aditya for your dedication and positive attitude during the Internship at Manya. You adapted well to the team, Show professionalism, and support in Income & AR & AP and receiving Section helped the department run smoothly, especially during busy period. I believe this experience will be a great foundation for your future career.</p>	
 Intern's Signature & Date	 Manager's Signature & Date

Figure 11: Metrics score of an Intern by overall performance

Siam University Advisers Visiting Moxy Bangkok Hotel



Siam University International College advisers visiting Moxy Hotel to have a discussion about intern progress and to have further collaborations for prospective interns.

My Team Members



Achieving certificate from Director of Finance



Activities

International Housekeeping Week





Annual Fire Training and Drill



Attending Townhall meeting every end week of the month



Aditya Singh

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⬇ linkedin.com/in/aditya-singh-995057333

PROFILE

I am a BBA graduate candidate with hands-on internship experience in finance and accounting, where I developed transitional analytical skills, attention to detail, and the ability to manage tasks efficiently in a fast-paced environment. I have experience collaborating with diverse teams, supporting operational processes, and ensuring accurate and organized work. I am eager to apply my skills, learn continuously, and contribute positively to any professional setting while growing both personally and professionally.

PROFESSIONAL EXPERIENCE

Moxy Bangkok Ratchaprasong Hotel, 06/2025 – 10/2025 | Bangkok, Thailand
Finance & Accounts Internship

- Supported the daily finance operations by assisting with revenue checks, reconciling General Cashier report, verifying transactions with MICROS and Marriott Global Source, check commission tax on Opera and ensuring all records were accurate and updated on time.
- Helped the Accounts Receivable department by verifying Night Audit documents, organizing City ledger used for Moxy credit billings by guests group bookings, corporate events, and third-party travel agency, reconcile A/R GCR and following up on outstanding payments in a professional and friendly manner.
- Assisted the Accounts Payable department in reviewing vendor bills, matching documents, and ensuring timely processing invoices.
- Coordinated with the Receiving Office to check deliveries, verify quantities, record invoice in the Birchstreet software and maintain clear communication between the finance and purchasing teams.
- Contributed to the month-end process by preparing reports, double-checking entries, and supporting the team to meet strict deadlines.
- Communicated across different departments to clarify details, share updates, and keep the financial information aligned with actual operations.

EDUCATION

Siam University International College, Bachelor's of Business Administration (International Business Management)
GPA: 3.69

- **Specialization:** Finance & Accounting

- **Core Coursework:** Financial Management, Business Finance, International Finance, Managerial Accounting, International Accounting & Taxation.

Key Competencies:

- **Financial Analysis:** Applied theoretical knowledge to real-world scenarios through rigorous coursework
- **Professional Presentation:** Successfully executed multiple academic projects requiring the presentation of complex financial strategies and accounting standards to faculty and peers.

G.N. National Public School, High School

05/2010 – 06/2020 | Gorakhpur, India

SKILLS

Office 365 — Excel, Word, PowerPoint; skilled in data organization, document management, and collaborative workflows

Financial Operations — Skilled through internship experience, including revenue auditing, A/R & A/P processing, Invoice management, reconciliation, and supporting month-end financial tasks

Communication & Teamwork — Demonstrate clear communication, active listening, and positive teamwork in diverse, fast-paced environments

Spreadsheet — Managing for data tracking, analysis, filtering and reporting using MS Excel

AI & Productivity — Generative AI tools (ChatGPT, Microsoft Copilot, Gemini etc.) for business research, content drafting, and workflow optimization.

LANGUAGES

English

• • • •

Hindi

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Thai

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