

Research on Internal Organization and Management of Haidilao Reflected in Post-Epidemic Era and Countermeasures

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Abstract: During the epidemic, the catering industry in China and even the world has been hit hard, and many offline physical stores have had to close or even permanently close. However, it was Haidilao Enterprises that went against the trend. They adopted the strategy of expanding against the movement during the epidemic period. Still, the good times did not last long, which led to the continuous increase in losses of enterprises, and they had to close stores one after another. Finally, the development of Haidilao enterprises was sluggish. As the epidemic gradually receded, we ushered in the post-epidemic era, an opportunity for the development of many catering industries and a challenge for catering enterprises to change themselves. The origin of the problems in the development of the Haidilao enterprise is internal management and control. This paper will study the internal organizational command and control issues and corresponding strategies of Haidilao enterprises in the post-epidemic era, hoping enterprises can seize the opportunity and return to life.

Keywords: Haidilao, The post-pandemic era, Internal organization management and control, Management of employees, Control of costs

1. Introduction

With the popularization and application of Internet technology, people's living standards have been significantly improved, and people's spending power is also increasing. Given this, the quality of catering demand is also getting higher and higher. Accordingly, the catering industry, driven by this trend, has developed rapidly with the help of the Internet and has grown into an indispensable industry in people's life. Chinese catering enterprises are mainly small and medium-sized, with scattered market distribution, low entry threshold, and no fixed standards, almost close to the perfect competition market.

However, with the rise of new consumer groups, the catering industry of our country is facing a transformation and market reconstruction, transforming mainly from high-end consumption in the past to famous catering enterprises. This has brought significant challenges to many small and medium-sized food and beverage enterprises, which lack a sound and keeping pace with The Times' internal management system, which restricts the further development of food and beverage enterprises in our country.

Since 2020, affected by the epidemic, catering enterprises have been forced to change the existing business model, find ways to adapt to the background of The Times, and follow the changes in consumer demand to achieve sustainable development of enterprises. In today's post-epidemic era, it is

necessary and urgent for the catering industry to establish a sound internal management system for self-management and innovation while expanding and focusing on the actual situation. As a well-known enterprise in the hot pot track of the catering industry, Haidilao also needs to make changes in the post-epidemic era.

Founded in 1994 by Zhang Yong, Haidilao International Holdings Co., Ltd. is a large chain catering enterprise specializing in hot pot products. For more than 20 years, Haidilao has always adhered to the principle of "pollution-free, disposable" material selection and base material, strictly controlled the raw materials and ingredients, and constantly developed and progressed from an unknown small hot pot spot to now well-known "five-star" hot pot restaurant. Haidilao has always been famous in the catering industry for its high-quality service. Its service concept can be described as the complete interpretation of "Customer is God." Therefore, Haidilao has been favored by many catering consumers. Today, Haidilao operates more than 300 restaurants in more than 100 cities, such as Mainland China, Hong Kong, and Taiwan, as well as in the United States, Australia, Japan, and other countries. The number of employees exceeds 50,000, the number of annual diners reaches 100 million, and the number of registered members reaches 25 million. With the such rapid development and excellent development potential for the enterprise, its management mode will undoubtedly cause the major catering enterprises extensive attention; the study of Haidilao internal control for the whole catering industry is of great significance.

Based on the theory of internal organization management and internal control, this paper will deeply analyze the development status of Haidilao in the post-epidemic era and the internal control problems reflected in the enterprise and give corresponding countermeasures.

2. Haidilao Enterprise: Its Introduction, Internal Management System, and Operation Status in the Post-Epidemic Era

2.1. Food and Beverage Industry Research Background Focus

China's catering service market has witnessed rapid growth in recent years, with the market size constantly exaggerated and even approaching saturation. The industrial output value has increased from 3.23 trillion yuan in 2015 to 4.68 trillion yuan in 2021, with an average annual growth rate of about 10%. Even though the epidemic hit the catering industry hard in 2020, the market size reached 3.95 trillion yuan. It quickly rebounded to 4.6 trillion yuan in 2021, with a more than 18% growth rate, as shown in Figure 1(Data from the National Bureau of Statistics of China).

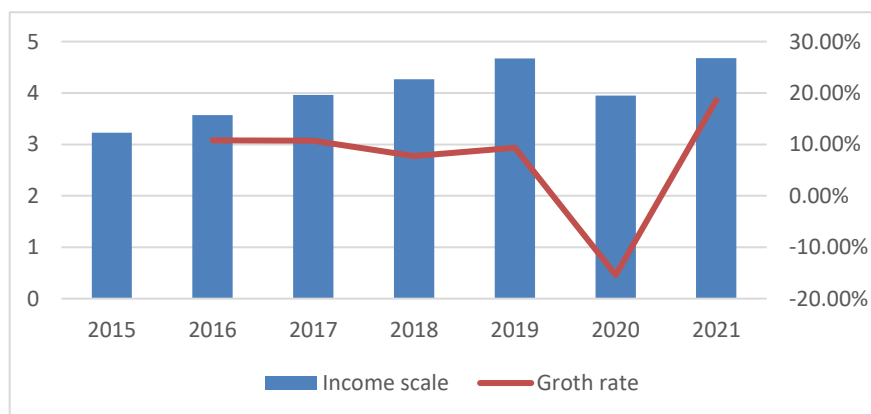


Figure 1: Revenue scale and Growth rate of China's catering Industry from 2015 to 2021 (Unit: trillion yuan).

In the catering industry, Chinese food accounts for a large proportion, and the largest market segment of Chinese food is hot pot. The hot pot market is highly dispersed, and the leading enterprises in this circuit have the ability to expand rapidly. Although Haidilao enterprises are relatively famous in the market, according to relevant statistics, the market share of Haidilao before 2021 is relatively small. Therefore, if Haidilao wants to occupy a favorable position in the market in the post-pandemic era, it needs to make internal adjustments and innovative changes.

2.2. Internal Management System of Haidilao

2.2.1. Control Environment

A controlled environment is a set of standards, processes, and structures that provide the basis for implementing internal control in an organization. The control environment mainly consists of organizational structure, development strategy, human resources, social responsibility, corporate culture, and so on [1]. On the surface, the organizational structure of Haidilao is no different from that of other catering enterprises, which is a simple, functional structure. However, regarding rights, Haidilao innovatively establishes an organizational authorization system. Under this system, enterprises from the deputy general manager down to every service staff have the corresponding financial rights within the scope of their economic rights that can directly exercise [1]. Based on this system, Haidilao is now implementing "amoeba accounting" to mobilize employees' enthusiasm fully. "Amoeba" is a management model that divides organizations into groups, conducts marketing competition among groups, makes internal accounting for its profit and loss, and involves all employees. This mode is minor in scale and has an efficient supervision effect on employees' work enthusiasm. In addition, flat management is a significant feature of Haidilao's internal business model. This management mode sets up the "headquarters," "coach," "group," and "restaurant" four components. Haidilao set up several core links to the headquarters to ensure the continuous growth of standardization and scale. The coach mainly serves as the store manager of Haidilao physical stores. As Haidilao penetrates physical stores into third-tier and fourth-tier cities, more and more inexperienced areas across the country need the headquarters to send coaches to ensure stable operation in the early stage of business; Of course, the manager is free to choose the coach and report directly to the head office. In addition, the store's manager enjoys a high degree of autonomy and decision-making power. The "group" comprises 5 to 18 restaurants with similar distances to generate an agglomeration effect, realize information and resource sharing, reduce unnecessary operating costs, solve regional problems in common areas, jointly expand and innovate stores, and improve the overall management efficiency of stores.

2.2.2. Control Activity

Control activities are actions established through policies and procedures designed to help ensure that management measures to reduce risks affecting the achievement of objectives have been implemented [1]. The management system implemented by Haidilao determines that its employees are given full power, which makes the internal management of Haidilao very flexible; everything should be based on the actual situation and flexible handling of things. For example, in addition to the store manager, the clerks of Haidilao also have the right to send small gifts and dishes to customers and even give customers free orders. This also depends on the corporate culture of Haidilao to some extent: Haidilao always offers employees a whole attitude of trust, trust is respect for employees, and authorization is a sign of trust so that employees have a sense of belonging. The formation of a sense of belonging is a highly complex process. Still, once it is formed, it will give employees inner self-restraint and a strong sense of responsibility, mobilize their internal driving force and form self-motivation, and produce a reciprocating effect [2]. Table 1 reflects the authorization status of Haidilao personnel (Table 1).

Table 1: The authorization status of Haidilao personnel.

Authorized limit	
Employee	Give guests the right to a discount and free of a single order
Store manager.	< 30,000 yuan
Minister of Purchasing and Engineering	< 30 yuan
Vice President, CFO	< 100 yuan
General manager	> 100 yuan

Under such a flexible management system, to ensure the authenticity of financial data and the integrity of the financial system, Haidilao adopts the economic approach of separation of revenue and expenditure and will review and re-examine the small daily amount of payment to prevent the abuse of power by employees. Under the strict control activities of Haidilao, its inventory turnover rate is at a high level in the industry (38.96 in 2020, 48.05 in the whole industry in the same year) (Data from: <http://quote.eastmoney.com/hk/06862.html>), which indicates that Haidilao's existing internal control plays a significant role in inventory management.

2.2.3. Risk Assessment

Risk assessment is a dynamic and iterative process that identifies and assesses the various risks that affect achieving an organization's goals. It can lay the foundation for managing risk [1]. The strategic plan of Haidilao is to become the leading enterprise of the hot pot track. Haidilao began to expand rapidly to achieve this goal and even went on the road of contraries expansion during the epidemic. With the help of the capital market and debt for development, the enterprise scale expanded rapidly. Table 2 shows the balance sheet of Haidilao from 2017 to 2020(Data from: <http://quote.eastmoney.com/hk/06862.html>).

Table 2: Change of assets liability and self-assets liability ratio of Haidilao (100 million yuan / %).

	Total assets	Total liabilities	Asset-liability ratio
2017	26.45	37.36	70.80
2018	33.15	119.45	27.75
2019	99.88	206.14	48.45
2020	172.90	275.27	62.08

The asset-liability ratio of Haidilao has expanded rapidly in recent years, with the total assets increasing from 2.645 billion yuan in 2017 to 17.29 billion yuan in 2020, indicating that the overall asset-liability ratio has been at a high level. The rapid reduction of the asset-liability ratio in 2018 was mainly because Haidilao raised a large amount of equity capital by listing on the capital market, but the company still expanded rapidly. Much of the financing is through debt. As the existing internal risk assessment and response mechanism of Haidilao are insufficient to have timely insight into

market risks, it ignores possible external risks. The impact of the epidemic in 2020 made the catering industry with high debt suffer a significant impact, which is caused by inadequate risk assessment.

2.2.4. Internal Information Exchange and Access to External Channels

Information is necessary for the subject to fulfill the internal control responsibility to promote realizing the goal. Communication can make employees understand the internal control responsibility and its importance in learning the goal. Communication includes internal communication and external communication [1].

Haidilao implements a flat internal management mechanism, which is conducive to realizing effective information sharing and experience exchange in Haidilao stores. Secondly, Haidilao cooperates with several Internet enterprises to jointly develop intelligent restaurants, including Panasonic, Yonyou, iFlyi of Science and Technology, Ali Cloud, and other Internet powerful enterprises, which also makes the internal communication mechanism of Haidilao more advanced and instant. In addition, Haidilao has formulated unified standards for dining and communication in terms of service to realize the homogenization of high-quality services. The general manager, deputy general manager, regional manager, and store manager also have a relatively perfect unified communication mechanism, contributing to the efficient internal communication of Haidilao.

Due to the uniqueness of its service concept and corporate culture and its high status in the catering industry, Haidilao has always placed external communication and access mechanisms to external channels under internal information exchange and has not paid enough attention to it. Therefore, Haidilao currently lacks external information acquisition mechanisms and channels.

2.2.5. Multilateral Business Development

In the post-epidemic era, Haidilao continues to expand its diversified business and layout fast food track. Its core products cover three categories of covered rice, steamed vegetables, and coated noodles and enter the market with high-cost performance. At present, Haidilao fast food brand is still exploring its business model. Haidilao has also extended its catering business to dinner, casual dining, hot pot take-out, and other fields. It has also absorbed external experience in high-end catering, noodle restaurant operations, and overseas restaurant operations through acquisition.

2.3. Operation Status in the Post-Epidemic Era

The outbreak of the novel coronavirus in 2020 forced many catering enterprises to voluntarily or passively shut down, which has dealt a massive blow to the catering industry. Under the impact of COVID-19, 69.3% of food and beverage merchants said that the business loss caused by COVID-19 is huge; 25.8% of food and beverage merchants reported significant losses; Only 4.9% of food and beverage merchants think that the loss is slight or no impact [3]. Due to the epidemic's impact, Haidilao had to close part of its offline stores during the epidemic. In addition, with the strategy of countertrend expansion, Haidilao suffered severe losses, and its market value fell sharply. In the post-epidemic era, Haidilao is still inertia caused to the double impact of the risk assessment error in the early stage and the shock of the epidemic. Under the current management and marketing mechanism, its business situation is still flagging, and it even loses its appeal to consumer groups in third-tier and fourth-tier cities. Nowadays, Haidilao's transformation of the internal management system and business model has practical significance.

3. Internal Organizational Management Problems Reflected by The Present Situation of Haidilao

3.1. Manpower Cost Control and Manpower Management

For catering enterprises, workforce cost occupies a large part of the total cost. Although with the development of science and technology, many "smart restaurant" concepts have been put forward, even elegant restaurants also need manual supervision and service, not to mention such as Haidilao with high-quality service as the signature of the catering brand.

Providing consumers with high-quality services is very important for such services in the catering industry. To further improve the profit margin, many catering enterprises pay attention to employees' personal quality and work efficiency, which means that catering enterprises should invest more costs to select, cultivate and manage employees to ensure that the service quality of service personnel can be improved. However, for Haidilao, due to its flat management mode, the cost of training and distribution of "coaches," subsequent staff training, and human resources management of group stores has made the already tight situation of cost control in Haidilao even worse. In addition, because the high quality of Haidilao staff service is directly proportional to its reward and salary, Haidilao labor costs have increased sharply in recent years. The following table reflects the labor cost data of Haidilao (Data from: <http://quote.eastmoney.com/hk/06862.html>) (Table 3):

Table 3: Labor cost data of Haidilao (100 million yuan).

Years	2017	2018	2019	2020	2021	first half of 2022
Salary	31.20	50.16	79.93	96.76	148.75	59.03

As seen from the above table, the labor cost of Haidilao is a significant expenditure of enterprises, and the increase in recent years is also increasing. Haidilao has done an excellent job in employee training. Still, the number of employees has caused problems as it has recently adopted a countertrend expansion strategy, especially during the pandemic. The increase in personnel turnover rate increases the training cost. Under the high-empowerment human resources management system, the probability of senior leaders' mistakes in using humans and staff overbilling is significantly increased, dramatically increasing the cost of enterprises and affecting their income to a certain extent and may even cause the increase of enterprise operation risk.

3.2. Other Cost Control and Cost Transfer

In addition to labor cost control, Haidilao's internal cost control also includes raw material cost control and catering controllable cost control. Haidilao's overall profitability has not significantly improved in recent years, mainly because Haidilao has not enhanced in cost control. The table above shows the cost changes of Haidilao from 2018 to 2020(Data from: <http://quote.eastmoney.com/hk/06862.html>) (Table 4).

Table 4: Financial data related to Haidilao cost (10 thousand yuan).

Years	2018	2019	2020
Operating income	1603700	1707300	1835300
Cost of sales	431300	693500	728562

Table 4: (continued).

Other expenses	132800	218500	235400
Financial costs	861.4	3123.1	2873.23

As seen from the above table, although the operating income of enterprises is increasing year by year, its various costs account for a high price of enterprise income. The trend analysis in recent years shows that the cost has grown increasingly over time, especially the financial cost in 2018-2019 showed a considerable increase. In the post-epidemic era, Haidilao is paying for the wrong decision to expand against the trend, and the number of closed stores is still increasing. The high cost during the epidemic period makes it difficult for Haidilao to recover in the post-epidemic period, so it is essential to control the catering cost. And in the enterprise, internal control link due to the management is not rigorous, causing a lot of unnecessary waste; at the same time due to the senior managers do not pay attention to cost management, cost control management does not involve the food and beverage enterprise internal each link, some links of management control is relatively weak resulting in increasing costs.

In the face of enormous cost pressure, Haidilao transferred part of the cost to consumers in the post-epidemic period, when the form of epidemic control gradually weakened. Haidilao's pot bottom price, cup drink charge, seasoning tip, and dish price increased significantly. Even half of the dishes still had the problem of low quantity and high price. Haidilao's move to transfer high costs to consumers cannot solve the root problem of cost control. Still, it will reduce the number of customers and the proportion of repeat customers, thus reducing the operating profits of the enterprise.

3.3. Lacking in Risk Assessment Mechanism and Response Mechanism

The internal management of Haidilao has not yet formed a scientific risk assessment and response mechanism. During the epidemic, the takeout industry impacted traditional catering, and Haidilao faced a complex market environment. Changes in the market environment have significantly impacted Haidilao, but its enterprises are not fully aware of the potential market risks they face. Especially in the post-epidemic era, people's consumption forms have changed, and there are higher requirements for diversified demand for products and the way and efficiency of product distribution. However, Haidilao has not taken targeted risk response measures against the current era background, which is undoubtedly a significant loophole in the mechanism for a large enterprise. Business executives and board members need to have a clear and informed view of risks that have the potential to upend strategy. Innovative organizations understand the urgent need for sound risk management on a global scale, and board members realize the need to be involved in risk identification, assessment, and monitoring. To avoid being caught off guard if a significant risk materializes, organizations must understand what must be done to establish, develop, and refine enterprise risk management (ERM) processes [4]. A complete risk assessment system is an intangible guarantee for Haidilao, which is also conducive to timely perceiving the current market wind direction, adjusting internal decisions, reducing operating losses and costs, and bringing more benefits to the enterprise.

3.4. Imperfect Information Communication Mechanisms

Haidilao has problems communicating information internally and externally. The external information of Haidilao mainly comes from market research to obtain first-hand knowledge of the market, which can provide an essential reference for the work direction and focus of the next stage of Haidilao. However, the frequency of market research in Haidilao is not high. The utilization rate of external information is not high, so the role of external data is not entirely played. For example, the various

demand for shabu pot meat increases, the need for dessert after hot pot meal increases, the order for side dishes before hot pot meal increases, and the degree of clarity and reasonability of the scheduled arrangement rules.

The internal information of Haidilao includes the exchange of information between superiors and subordinates, the exchange of information between management members, and the exchange of information across departments. Due to the flat management system, high authorization management system, and the sizeable institutional environment of "Amoeba" accounting, there are problems in the accuracy and Effectiveness of time of the company's internal financial information communication, which makes it difficult for the company to realize its profit and loss, which may lead to the wrong direction of production and operation, and the untimely communication of inventory information. Enterprise sales can't produce benefits or even waste, and the company's upper and lower levels of the pursuit of goals are inconsistent, which is not conducive to the sustainable development of enterprises.

Although Haidilao has communicated well with employees at the same level and stores in the same region, it does not pay attention to the management and formation of cross-department and cross-level information exchange mechanisms. The Tianzixing data system used by Haidilao is convenient for the front-line sales and service departments, but this system has not been widely used in the enterprise. Haidilao logistics departments have not applied this system, which directly leads to the unsmooth internal information exchange of the company. It isn't easy to share information across departments in time. It is difficult for the management of the company to timely communicate the decisions of employees at all levels, thus increasing the hidden danger of information transmission, which may cause the delay or deviation of grass-roots employees in understanding the instructions of upper leaders, resulting in work errors and limiting the sustainable development of the enterprise.

3.5. The Differences in Management Models in Diversification That Have Not Been Dealing with Well

Although Haidilao actively expands multilateral business in the fields of fast food, dinner, casual food, and hot pot take-out, it is still in the exploratory stage after, and there is a big difference in the business model between these different businesses and Haidilao's primary hot pot catering market. With differentiated and high-quality services, Haidilao is unique in the hot pot track. However, fast food products require popularity and high-cost performance, and there are significant differences in product positioning and business strategy, which significantly tests Haidilao's internal management and operational capabilities. But the truth is not good. Compared with other fast-food brands, hot pot take-out, and food material retail brands, Haidilao has a "brand positioning burden." The prices of exclusive food ingredients for takeout and their packaging, food ingredients in its supermarkets, and dishes in offline hotpot physical stores are the same or even higher, which does not match the concept of pursuing high-cost performance in the household consumption scene. This difference in management is not only the existing problem and test of Haidilao but also the opportunity for the future development of Haidilao.

4. Countermeasures And Suggestions to Improve the Operating Status of Haidilao

4.1. Strengthen Cost Control Efforts and Take Effective Cost Control Measures

From the above analysis, the sales and operating costs of Haidilao account for a large proportion of the total cost. With the rise in prices, the production costs of Haidilao are also rising accordingly. In this context, enterprises must first attach great importance to cost control. Specifically, the management of Haidilao should instead have a sense of innovation and crisis and fundamentally realize that the sharp increase in costs is the direct cause of the significant gap in corporate benefits.

On this basis, managers should adopt a suitable cost control mechanism. Based on considering internal and external environmental factors and combining them with the actual situation of the enterprise, the enterprise should formulate a cost control system with full participation that is suitable for the enterprise's long-term development and can effectively resist financial risks and independent circulation. Mobilize the enthusiasm of each department and each employee to attach importance to and control costs, strengthen the concept and awareness of cost control, promote the effective implementation of cost control work in an all-round and dynamic manner, constantly improve the economic benefits and profitability of enterprises, and promote the development of enterprises [5].

In addition, it is necessary to introduce scientific and practical cost management measures, combine the methods of pre-control and process control, and do an excellent job in effective measurement, supervision, analysis, and improvement. Haidilao enterprises can also integrate financial management into human resource management, do an excellent job in personnel diversion and placement, comprehensively carry out staff training, strengthen human resource cost management awareness, attach importance to relevant talent development, and strengthen the internal development of human resources [6]. Scientific and reasonable cost control methods should be adopted in enterprises' production and operation, and enterprises' target cost management should be strengthened to ensure economic benefits for enterprises [5].

Furthermore, while moderately closing stores, Haidilao cannot take closing stores as the primary measure to make up for costs because the strategy of countertrend expansion has caused an irreversible impact on the capital chain of the enterprise.

Finally, for the highly authorized system and flat management system of Haidilao, on the one hand, supervision and control should be strengthened to avoid employees' actions harmful to the company due to their interests, especially the maintenance of financial personnel be maintained. Financial management personnel are the core elements of enterprise financial management and cost control. Improving the quality of enterprise financial management personnel is not only necessary for strengthening enterprise financial management, standardizing market order, and accurate regulation, but it also can ensure the long-term development of enterprises towards the direction of safety and health. In this regard, to improve the quality of financial management personnel, it is necessary to create good learning conditions for financial personnel in a planned and organized way and constantly promote their theoretical knowledge level and business operation ability. As a qualified financial management personnel, I not only must understand accurate accounting but also can be good at management and financial management. In addition, it is necessary to further improve the modern management system of enterprises and give full play to the positive role of supervision and control mechanisms in enterprise financial management and cost management [5].

Based on the above, Haidilao can consider the efficient integration and utilization of talents and enhance the internal mobility of internal employees. For instance, Haidilao can consider reducing labor costs through talent promotion and recycling. For example, store managers with sufficient experience should be promoted to be the familiar coaches of regional stores or appointed as store managers and coaches.

At the same time, Haidilao should control the cost transfer behavior, improve consumers' consumption experience, further strengthen the training of employees, including the motivated employees in the list of crucial recruitment positions when selecting employees, improve the service level of stores, further enhance consumers' reputation for Haidilao, expand consumer groups, to increase the benefits of enterprises and make up for the cost consumption rather than continue to shift costs to consumers through volume reductions and price increases.

4.2. Comprehensively Enhance the Enthusiasm of Employees (Improve The Reward Mechanism)

For Haidilao, a highly empowered employee management system is far from enough. Due to its strategy of expansion against the trend and the continuous development of the scale of its company, the service level can be guaranteed only if the enthusiasm of its employees is fully mobilized. Therefore, the company must improve the employee incentive system all-round. First of all, managers such as store managers should be trained to detect the ability of motivated employees; Secondly, employees with high performance and outstanding work performance should be provided with promotion channels and bonus benefits. Considering that there are many working college students in Haidilao employees, the internal management of the enterprise can open a welfare channel for college students and provide accommodation conditions and grants for college students with outstanding performance on the job. Efforts to increase employee intrinsic motivation can provide security guarantees in working equally to all employees, providing an adequate understanding of the objectives to be achieved from the tasks and work performed, increasing transparency of agency policies, and providing rewards following the competencies owned by employees. And efforts that can make are to encourage employees to function more effectively and efficiently to exceed the predetermined standards and the need for an adequate performance appraisal system that can accommodate the components of knowledge, creativity, and cooperation in working as a measure [7]. These measures can not only make employees strive for progress and improve customer satisfaction but also inject new vitality into the enterprise, improve the overall quality of enterprise personnel, and more deeply implement the corporate culture of Haidilao.

4.3. Improve Risk Assessment and Response Mechanisms

To achieve the enterprise's long-term development, Haidilao must improve the risk assessment system, provide timely insight into potential risks and hidden dangers, and clarify the risk level while strengthening the scientific response mechanism to take timely and effective countermeasures. For Haidilao, the following steps can be adopted for enterprise risk control: risk reception, mitigation, risk avoidance, or diversion. Then, the enterprise needs to develop a risk management action plan, which describes in detail the content of the action plan, the starting and ending date, and the individual and person responsible for the implementation of the action plan. And the corresponding mechanism and personnel on real-time supervision and control performance. The structure of the risk management action plan table consists of a risk event, root cause, action plan content, start date, estimated completion date, priority level, business unit, risk responsible person, and other items. The range of the action plan is divided into three layers. The middle hardware layer generally includes risk supervision framework, enterprise policy and business flow process, risk limit, risk identification and assessment rules, risk degree and analysis report, internal audit process, and related IT system; The software layer generally includes risk recognition of personnel, enterprise culture and value, excellent risk management talent, honesty and technical ability, morality operation, trust and trench communication, and performance management; The moving layer is the movement and process from the hard coating to the soft layer [8]. Also, senior managers should comprehensively evaluate decision-making, rationality, and returns from multiple directions, perspectives, and risk levels before making decisions and formulate internal high-level decision-making procedures when necessary. At the same time, enterprises must invest in training grassroots employees to master various risk response plans to respond as soon as possible when they encounter problems and minimize the company's loss. It is worth mentioning that in the post-epidemic era, Haidilao must closely link risk assessment and control with external information communication to ensure that the risk assessment and control

mechanism of the enterprise keeps up with the background of The Times and the first-hand news to make a risk assessment and control timely and effective.

In addition, the internal risk control of Haidilao is also an essential step in improving the risk assessment system. Haidilao needs to ensure the quantity and quality of human resources internally, that is, to ensure the minimum risk of human resource loss. In this regard, further deepening the corporate culture of Haidilao is conducive to enhancing employees' identity with the enterprise and effectively improving the risk control of human resources within the enterprise. Human resource management can burst out new vitality and vitality in the nourishment of advanced culture, and advanced civilization can only become the enterprise's spiritual pillar within the management scope to achieve steady and long-term development [9]. Moreover, the risk assessment and control of human resources are also linked with the risk of enterprise cost control. In terms of enterprise internal control, it is no longer limited to feedforward control, procedural control, and feedback control. Still, it affects the behaviors of enterprises and employees in an all-round, multi-angle, and long-term manner by creating a particular culture and atmosphere [10]. This method can also become one of enterprises' internal cost control methods.

4.4. Improve Internal and External Information Communication Mechanisms

First of all, Haidilao should establish a practical and scientific internal information exchange platform based on its actual situation to achieve the uniform and timely sharing of information among various departments within the enterprise, strengthen cross-department and cross-regional internal letter sharing using policy publicity and other measures, shorten the time for high-level decisions to be transmitted to grass-root employees, and improve the accuracy of decision-making and the efficiency of internal control. In addition, Haidilao should pay more attention to the information obtained from market research. Research and analysis teams can be set up to increase the frequency and intensity of market research and analyze and use the latest competition news of the market status and industry track to ensure that Haidilao has enough cases to draw lessons from. In this way, it provides the openness of the shared information and the timely availability of necessary information. It ensures that enterprises make innovative countermeasures or programs following the changes in market conditions. When making business decisions, managers should consider the company's operating conditions and customers' market needs.

4.5. Differentiated Treatment of Diversified Brands

Given the current situation that Haidilao has a "corporate burden" in the post-epidemic era, the senior internal management of Haidilao should adopt differentiated management systems for its diversified derivative brands. In the fields of leisure meals and dinner, Haidilao can continue to implement the high-quality service concept of service first and customer first, but in terms of service style and dish pricing, it can be closer to the public, which means that the consumer groups of these stores should be the majority of ordinary middle-class and above families and people; In the field of takeout, Haidilao can adopt the innovative, simple and low-profile marketing strategies of "low-cost advanced packaging" and "minimalist hotpot food and ingredients package," and try its best to create a high-quality, innovative but low-cost and environmentally friendly takeout brand. In the field of food material supermarkets, Haidilao's pricing of food materials should be close to the daily consumption level of people so that the brand food materials can be more widely introduced into each family, the brand coverage can be expanded, and the brand publicity can be strengthened. Overall, Haidilao should have different derivative brands for other consumer groups, achieve a comprehensive range of consumer groups, and comprehensively combine high-consumption projects with low-consumption projects to create a well-known brand with an increasing reputation and income.

5. Conclusion

The problems existing in the development process of Haidilao enterprises in the post-epidemic era can be traced back to the internal control and management links. Based on the theory of internal control and organizational management, this paper analyzes the problems existing in Haidilao in the post-epidemic era from five aspects, including the sharp increase of human costs and the lack of human management supervision, the rapid growth of other expenses and the problem of cost transfer, the imperfect risk assessment system and coping mechanism. Poor internal and external information exchange mechanisms and undifferentiated management of diversified brands. To promote the sustainable and healthy development of Haidilao, this paper puts forward the following suggestions: control the cost input of Haidilao enterprises and strengthen the supervision of relevant personnel, adjust the cost transfer mode, strengthen and improve the employee incentive mechanism, improve the risk assessment system and coping mechanism, improve the information exchange system and differentiated and diversified brands. It is expected to improve the sluggish development status of Haidilao in the post-epidemic era the research of this paper. Improve the effectiveness of its internal management. In addition, Haidilao's focus on overseas business development can also be a way to innovate and improve its internal management system.

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