

The Use of Management Accounting Techniques at Hotels in Bahrain

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— *Review of* —
**Integrative
Business &
Economics**
— *Research* —

ABSTRACT

Prior studies relating to the use of management accounting techniques could be classified into three groups. The first group contains descriptive studies that report on the management accounting techniques used in real life. The second group is the comparative studies that held comparisons of the use of management accounting techniques between companies. The final group is the studies that aimed to explain or interpret the observed studies using contingency theory. Most of the previous studies focused on manufacturing sector and little attention was given to service industry. Furthermore, previous studies used IFAC's evolution of management accounting that classified the use of management accounts into four historical stages: (1) cost determination and financial control, (2) management planning and control, (3) reduction of waste of resources in business process, and (4) creation of value through effective resources use. This classification has been used by previous research; however, it is historical in nature and the use of management accounting can cover many techniques that pertain to different stages. This paper aims to examine the relationship between contextual variables and the use of management accounting techniques in hotels. Drawing off the management accounting literature hypotheses were driven. Size of the hotel, Intensity of competition, and the quality level of the hotel are assumed to have a positive effect on the use of management accounting techniques. A unique feature of this research is the use of an overall score of the use of management accounting techniques. Data was collected from 37 hotels in kingdom of Bahrain. Results indicate that the use of management accounting techniques at hotels are positively associated with the intensity of competition. No significant association was found between the use of management accounting techniques, the quality level of the hotel and size of the hotel.

Keywords: size of the hotel, intensity of competition, quality level of the hotel, the use of management accounting techniques

1. INTRODUCTION

Prior research relating to management accounting practices have examined several aspects of practices. The first aspect was to describe and report on the management accounting techniques that were adopted in the real life; in other words, studies were descriptive (e.g. Drury et al., 1993; Sunarni, 2015). There was no attempt to explain the observed practices. The second aspect was to compare management accounting practices in western companies

with their counterpart of Japanese companies. Most of the research in the second aspect (i.e. Comparative research) focused on the comparisons between current or future perceived benefits of management accounting techniques (e.g. Chenhall and Langfield-Smith, 1998; Luther and Longden, 2001; Wu et. al., 2007). The final aspect was to provide explanation to the observed management accounting practices (e.g. Abdel-Kader and Luther, 2008; Ahmad and Mohamed Zabri, 2015; Newell and Seabrook, 2006; Pavlatos and Paggios, 2008).

Most of the research to date focus on management accounting practices in manufacturing companies and little attention is given to the use of management accounting techniques in hotels (Pellinen, 2003). According to (Wagenhofer, 2006), management accounting practices are widely searched and published by German's researchers. Furthermore, (Collier and Gregory, 1995) noted that hotels are key components of hospitality industry; nevertheless, the hotel industry is seriously under-researched. Also, (Chenhall, 2003) realized that hospitality and tourism industry provides opportunities for future research. Also, (Drury and Tayles, 2005) argued that cost and management accounting at services organization is likely to be more sophisticated than those used by manufacturing organizations. Furthermore, (Pavlatos, 2010) suggested that future research might examine other important contextual variable influencing the design of cost and management accounting system in service industry.

2. RESAERCH OBJECTIVES

Based on the above discussion, this research aims to achieve the following objectives:

- (1) examine the overall use of management accounting techniques in hotels, and
- (2) examine the relationship between contextual variable and the use of management accounting techniques in hotels.

The reminder of this research is organized as follows. Section 3 focuses on literature review of research relating to management accounting practices (i.e. the use of management accounting techniques) in hotels. The research hypotheses are presented in section 4 and the research design and method used to measure the variables tested in the research are presented in section 5. Section 6 presents the research findings and conclusion.

3. LITERATURE REVIEW

There is a group of prior research that focus on the management accounting practices and the use of management accounting techniques in different countries including: the United Kingdom (Drury et al., 1993), Singapore (Ghosh and Chan, 1997), Australia (Dean et. al., 1991), Finland (Hussain, Gunasekaran and Laitinen, 1998), Nigeria (Adelegan, 2000), India and different Asian Countries (Sulaiman et. al., 2004). The research in this group reports on the management accounting techniques that are used by different companies in different countries. No attempt is given to examine the factors influencing the use of management accounting techniques.

The second group focused on comparing management accounting practice among countries especially Japan. Hayes and Abernathy (2007) noted that the US companies' performance is lower than Japanese counterparts. Drawing of this notice, several researchers held

comparisons of management accounting across countries. For Example, (Shields et al., 1991) compared similarities and differences on management accounting practices between US and Japan. Furthermore, (Wijewardena and De Zoysa, 1999) compared the use of management accounting technique between Australia and Japan. Their study indicated that management accounting techniques relating to cost control during manufacturing process was widely adopted by Australian companies; whoever management accounting techniques relating to cost control at design of product stage was widely adopted by Japanese companies. In addition, Luther and Longden (2001) compare the use of management accounting practice between South Africa and United Kingdom. The results indicated that there were differences in the of management accounting techniques and the factors influencing the use of management accounting.

The final group includes studies that aimed to examine the relationship between contextual variable and observed management accounting practices. For example, Haldma and Lääts (2002) did an exploratory study to examine the effect of the change on the ownership (public Vs. private), technology, market structure on the use of management accounting techniques. The results indicated that such relationship is exist; whoever, there was no determination on a specific set of management accounting techniques. Furthermore, Wu et al. (2007) examined the relationship between management accounting practice and institutional variables in terms of type of ownership (i.e. stated-owned or joint ventures). The results indicated that perceived current and future benefits of management accounting practices were influenced by the type of ownership.

In 1998, International Federations of Accountants (IFAC) (Financial & Committee, 1998) determined four stages of management accounting evolution including: (1) the first stage before 1950- Cost determination and financial control using budgeting and cost accounting techniques, (2) the second stage from 1950 to 1964- management planning and control through the use of responsibility accounting and decision analysis, (3) the third stage from 1965 to 1984- reduction of waste of resources in business process using process analysis and cost management, and (4) the final stage from 1985 till now- creation of value through effective resources use. Drawing off the IFAC's management accounting evolution stages, Abdel-Kader and Luther (2008) focused on the use and importance attached to each of 38 management accounting techniques that were adopted in Food and Beverage industry. Then they used factor analysis in order to allocate the management accounting techniques among the four stages. Furthermore, the examine the relationship between perceived environmental uncertainty, degree of decentralization, JIT, TQM, and product perishability on the stage of using management accounting practices. The results indicated that perceived environmental uncertainty, degree of decentralization, TQM influencing the level of sophistication of management accounting practices measured in terms of the four evolution's stage. Also, Sunarni (2015) used IFAC's evolution stages and the results indicated that budgeting, profitability measures, and controlling costs were widely adopted by hotels. Aldo, they indicated that the traditional management accounting techniques were adopted more than contemporary management accounting techniques. In addition, the results indicated that 5 stars hotels adopted contemporary management accounting techniques more than traditional techniques.

IFAC evolution is very useful to understand what had happened in the past; however, it is difficult to assume the past will occur again in the future. The studies that used IFAC's stages didn't take into account the possibility of use different techniques that pertain to different stages of evolution. Therefore, this study will focus on an overall measure of the use of management accounting techniques rather than allocating the measures among the four stages.

4. RESEARCH HYPOTHESES

The following sub-sections include the formulations of hypotheses relating to the contextual variables that may influence the use of management accounting techniques in hotels.

4.1 SIZE OF THE HOTEL

Cost and management accounting literature (e.g. Chenhall, 2003; Otley, 1980) size is the most frequently cited contingent factor in . The literature (e.g. Libby & Waterhouse, 1996; K. A. Merchant, 1981) argued that size is positively associated with cost and management accounting sophistication. More specifically, Many researchers (e.g. Khandwalla, 1972; Zimmerman, 1979) argued that larger organizations tend to use costs allocation as a monitoring device. Also, Khandwalla (1972) found that large organizations were more divisionalized and use mass production techniques and more sophisticated controls. This implies the size will affect the use of management accounting techniques.

Al-Omiri and Drury (2007) argued that large organizations have sufficient resources to adopt sophisticated accounting systems. Furthermore, Pavlatos and Paggios (2007) argued that size of the hotel would affect the cost system design in hotels. Based on the argument, it is argued that size of the hotel will affect the use of management accounting techniques. Also, Lamminmaki (2008) argued that larger hotels tend to use more sophisticated accounting systems relating to outsourcing decisions. Similarly, Pavlatos and Paggios (2009) argued that size is correlated with cost system functionality.

Based on the above discussion, the following hypothesis is tested:

H1: The larger the size of the hotel, the more the use of management accounting techniques.

4.2 INTENSITY OF COMPETITION

A pioneer study had been undertaken by Khandwalla (1972). He found a positive relationship between the intensity of competition and the management control system. Libby and Waterhouse (1996) suggested that the use of sophisticated accounting system when companies facing intense competitive market. K. Merchant, Bruns, and Kaplan (1987) argued that the intensity of competition is the most important factor for encouraging directors to questioning the appropriateness of their cost and management accounting system. This implies that companies face intense competition would use more management accounting techniques.

Based on the above discussion, the following hypothesis is tested:

H2: The more the intensity of competition, the more the use of management accounting techniques.

4.3 QUALITY LEVEL OF HOTEL

According to Lamminmaki (2008), quality is a distinguish feature that is reflected on the sophistication of management accounting systems in a hotel. He argued that higher quality hotels will have more sophisticated management accounting systems to support higher quality service. Similarly, it can be argued that higher quality hotels will affect the use of management accounting techniques with those higher quality hotel may use more management accounting techniques. In the light of this discussion, the following hypothesis is formulated:

H3: The higher the quality of a hotel, the more the level of sophistication of cost system

5. RESAERCH DESIGN AND DATA COLLECTION

The Ministry of Culture in Bahrain -Tourism Sector- has been contacted in order to determine the total number of hotels registered at the ministry of culture. The total number of hotels is 114 ranging from 5 stars to unclassified hotels. Hotels stars rating 5, 4 and 3 are 11, 41 and 35 hotels respectively. Therefore, the sample size is 87 (11+41+35). It was assumed that 5, 4 and 3 stars hotel would have adopted management accounting techniques and it is less likely to adopt management accounting techniques at 2, one stares, and unclassified hotels. The details of the hotels (i.e. name, address, fax, and telephone number) have been provided by the Ministry of Culture in Bahrain-Tourism Sector.

There are several methods of collecting data including survey questionnaire, experiments, case studies, and archival studies (e.g.Moser & Kalton, 1971; Sekaran, 2006) A survey questionnaire is used since it is appropriate to collect data quickly, where the population is widely thinly spread, and when the questions require consultations with other employees or require reference to company's records (e.g. Kerlinger & Lee, 1999; Moser & Kalton, 1971; Sekaran, 2006).

Drawing of the literature relating to management accounting practice (e.g.Abdel-Kader & Luther, 2008; Alleyne & Weekes-Marshall, 2011; Pavlatos & Paggios, 2008), the questionnaire was devolved and consisted of consists of three sections. In the first section (section A), respondents were asked questions relating to management accounting used at their hotels. The second section (section B), respondents were asked questions relating to contextual variable. The final section (section C) includes questions relating to personal information which includes job title, length of time working at the hotel, and whether the respondent is a member of professional accounting body. Also, respondents were asked to tick a box if they wanted to receive a copy of the research's results. The questionnaire was accompanied by a covering letter that explained the aim of the research and assured the confidentiality of the information provided by the respondents.

A pilot study was undertaken in order to get feedback from respondents on the questionnaire design before distribution to the entire sample. A copy of the questionnaire was to distributed to five financial managers working at hotels. They suggested some alterations and clarifications of some questions. After taking the feedback from the pilot study, a final version of the questionnaire has been prepared.

A copy of questionnaire is distributed to all 87 hotels. Five hotels returned the questionnaire without answers because it is not the hotel policy to answer any questionnaire. The total number of usable questionnaire is 37 and the response rate is 45% (37/87-5). 30 of respondents (81%) managers ticked this box; thus, suggesting the content of the questionnaire and, in turn, the research was of particular importance of the respondents.

Table (1) shows the descriptive statistics of the respondents. The results indicated that 10 (27%) of the responding hotels were 3-stars, 22 (59.5%) of the hotel were 4-satrs, and 5 hotels (13.5%) were 5-stars. Also, the majority of responding hotels (N=32, 86.4%) were city hotels and only 5 hotels (13.5%) were resorts. The respondents were classified according to the management status of the hotel; 18 (48.7%) of the hotels were private companies, 15 (40.5%) of the hotel were members of national chain, and 4 (10.8%) of hotels were members of international chain. Also, the respondents were classified according to their job title into 15 financial managers (40.6%), 12 accountants (29.7%), 8 departmental managers (21.6 %), and 3 respondents (8.1%) was a general manager. Also, respondents were classified according to the length of time working at the hotel into 16 (43.2%) of respondents were working at the hotel for a period less than 2 years, 14 (37.8%) of the respondents were working for a period from 2 to 5 years, and 7 (19%) of the respondents were working at the hotel for a period more than 5 years.

Based on the assumption that late respondents are more closely resemble non-respondents, a non-response bias was undertaken by comparing the early responses with the last responses in respect of all variables included in this research. T-test statistics revealed that there were no significant difference between early and late responses; therefore, there was no evidence of non-response bias.

Table (1): descriptive statistics of the respondents

	N	%
Hotel Category:		
3-stars	10	27
4-stars	22	59.5
5-stars	5	13.5
Hotel type:		
Resort	5	13.5
City Hotel	32	86.4
Hotel management status:		
Private company	18	48.7
Member of national chain	15	40.5
Member of international chain	4	10.8
Job title:		

Financial manager	15	40.6
General manger	3	8.1
Departmental manager	8	21.6
Accountant	11	29.7
Length of time working at the hotel:		
Less than 2 years	16	43.2
2-5 years	14	37.8
More than 5 years	7	19

5.1 MEASUREMENT OF VARIABLES

5.1.1 SIZE OF THE HOTEL

Size of the hotel was measured using the total annual sales of the hotel and number of rooms. In question B1, respondents were asked to determine the total number of rooms of their hotels. Prior research (e.g. Lamminmaki, 2008; Pavlatos and Paggios, 2007) used the number of rooms as a measure of the size of the hotel. The number of rooms varied among the 41 responding hotel. The minimum was 13 and the maximum was 117. Mean and standard deviation (SD) were 31.45 and 23.34 respectively.

5.1.2 INTENSITY OF COMPETITION

Intensity of competition was measured using an instrument developed by Khandwalla (1972) and was widely used. Lamminmaki (2008) altered the construct to be suitable for hotel context. He used a 7-point likert scale to measure different aspects of competition including price, promotion, service quality, and service variety. This research adopts the same construct that was used by (Lamminmaki, 2008). In question B2, respondents were asked to indicate the intensity of competition relating to the four aspects using a scale ranging from 1 (not intensive at all) to 5 (extremely intensive). Cronbach Alpha was 0.862 and an overall measure was obtained by calculating the average score of the 4-items. Descriptive statistics for the intensity of competition were: Mean= 2.63, SD= 0.764.

5.1.3 HOTEL QUALITY LEVEL

Respondents were asked to indicate the level of quality of their hotel among three levels: 5-stars, 4-stars and 3-stars. Table (1) showed the classification of respondents according to the hotel quality level

5.1.4 THE USE OF MANAGEMENT ACCOUNTING TECHNIQUES

Respondents were asked to indicate the use of management accounting techniques on a scale ranging from never used to used very often. An overall score of the use is obtained by adding up the score attached to each management accounting technique. Table (2) shows the frequency and percentage of responses to each technique. In the first top 5 techniques are:

benchmarking, absorption costing, budgeting for coordinating organizational activities, customer profitability analysis, and budgeting for strategic planning. However, the lower 5 techniques are: Activity-based budgeting, Activity-based management (ABM), Long range forecasting, Standard costing, Analysis of competitive position, Variable Costing, and Return on investment (ROI). It is clearly observed that traditional management accounting techniques are widely used at hotel in Bahrain. This result is consistent with prior research results' (e.g. Pavlatos and Paggios, 2008; Sunarni, 2015).

It should be noted that an overall score of the use of management accounting techniques is obtained by adding up score attached to each technique.

Table (2): the use of management accounting techniques

Management accounting techniques	Never used	Rarely used	Used Sometimes	Used often	Used very often	Rank
1. Zero-Based Budgeting	1 (2.7%)	15 (40.5%)	13 (35.2%)	8 (21.6%)		11
2. Balanced Scorecard	5 (13.5%)	10 (27%)	15 (40.5%)	6 (16.3%)	1 (2.7%)	10
3. Residual income	5 (13.5%)	13 (35.2%)	14 (37.8%)	4 (10.8%)	1 (2.7%)	13
4. Economic Value added (EVA)	3 (8.1%)	5 (13.5%)	23 (62.2%)	4 (10.8%)	2 (5.4%)	19
5. Activity-based costing (ABC)	10 (27%)	24 (64.9%)	5 (13.5%)	1 (2.7%)	1 (2.7%)	18
6. Absorption Costing	1 (2.7%)	2 (5.4%)	14 (37.8%)	10 (27%)	10 (27%)	2
7. Variable Costing	12 (32.4%)	16 (43.2%)	6 (16.3%)	3 (8.1%)		21
8. Budgeting for performance evaluation		12 (32.4%)	18 (48.7%)	4 (10.8%)	3 (8.1%)	6
9. Benchmarking		3 (8.1%)	20 (54%)	8 (21.6%)	6 (16.3%)	1
10. Relevant cost analysis	17 (46%)	12 (32.4%)	3 (8.1%)	5 (13.5%)		17
11. Industry analysis	7 (19%)	8 (21.6%)	16 (43.2%)	5 (13.5%)	1 (2.7%)	15
12. Budgeting for strategic planning	3 (8.1%)	9 (24.2%)	17 (46%)	6 (16.3%)	2 (5.4%)	5
13. Return on investment (ROI)	14 (37.8%)	16 (43.3%)	3 (8.1%)	2 (5.4%)	2 (5.4%)	20
14. Analysis of competitive position	6 (16.3%)	17 (46%)	14 (37.8%)			22
15. Flexible budgeting	6 (16.3%)	13 (35.1%)	14 (37.8%)	3 (8.1%)	1 (2.7%)	16
16. Activity-based budgeting	26 (70.3%)	11 (29.7%)				26
17. Long range forecasting	29 (78.3%)	6 (16.3%)	1 (2.7%)	1 (2.7%)		24
18. Activity-based management (ABM)	23 (62.2%)	12 (32.4%)	1 (2.7%)	1 (2.7%)		25
19. Non financial performance measures	7 (18.9%)	10 (27%)	14 (37.9%)	3 (8.1%)	3 (8.1%)	12
20. Standard costing	15 (40.5%)	20 (54.1%)	2 (5.4%)			23
21. Product profitability analysis		17 (46%)	13 (35.1%)	5 (13.5%)	2 (5.4%)	14
22. Customer profitability analysis		11 (29.7%)	24 (64.9%)	2 (5.4%)		4

23.	Budgeting for coordinating organizational activities		4 (10.8%)	23 (62.1%)	10 (27.1%)		3
24.	Cost -volume-profit analysis	11 (29.7%)	3 (8.1%)	15 (40.5%)	7 (19%)	1 (2.7%)	8
25.	Budgeting for controlling costs		19 (51.3%)	10 (27%)	6 (16.3%)	2 (5.4%)	7
26.	Profitability measures (sales growth, operating income ... etc).	1 (2.7%)	14 (37.8%)	12 (32.4%)	2 (5.4%)	8 (21.7%)	9

6. RESEARCH FINDINGS AND CONCLUSIONS

Table (3) shows the Pearson correlation coefficient between pair of variables including: the use of management accounting techniques, the size of the hotel, intensity of competition, and the quality level of the hotel. It is clearly observed that the only significant positive relationship is the relationship between intensity of competition and the use of management accounting techniques. Therefore, the second hypotheses is supported. In other words, The more the intensity of competition, the more the use of management accounting techniques. However, the relationships between the size of the hotel and the use of management accounting techniques is insignificant. Similarly, the relationship between quality level of the hotel and the use of management accounting techniques is insignificant.

Table (3): Pearson correlation Coefficient

		(1)	(2)	(3)	(4)
(1) the use of management accounting techniques	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	37			
(2) Size of the hotel	Pearson Correlation	.434	1		
	Sig. (2-tailed)	.107			
	N	36	37		
(3) Intensity of competition	Pearson Correlation	.563*	.030	1	
	Sig. (2-tailed)	.012	.852		
	N	37	37	37	
(4) Quality level of the hotel	Pearson Correlation	.175	.161	.142	1
	Sig. (2-tailed)	.274	.316	.097	
	N	37	37	37	37

This research contributes to the management accounting literature and report on the use of management accounting techniques at hotels in Bahrain. The main conclusion is that the traditional management accounting techniques were widely used at hotels more than the recent management accounting techniques. Furthermore, this research uses an overall score of the use of management accounting techniques; however, the previous studies use IFAC's

four stages of evolution of management accounting. Also, the results indicated that the intensity of competition has a positive significant relationship with the use of management accounting techniques. However, there were no significant relationships between the size of the hotel, the hotel quality level and the use of management accounting techniques.

Future, research should consider other variables that may influence the use of management accounting techniques. Also, this research collects data by questionnaire that may not capture the essence of the variables. Therefore, case studies should be undertaken in hotels to explore the use of management accounting techniques at hotels.

ACKNOWLEDGMENT

Financial support from the university of Bahrain is acknowledged with gratitude.

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