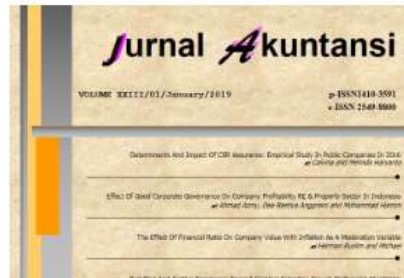


Home > Vol 24, No 1 (2020)

Jurnal Akuntansi

Jurnal Akuntansi [p-ISSN 1410-3591 | e-ISSN 2549-8800] is a peer-reviewed journal published three times a year (June and December) by Faculty of Economics and Business, University Tarumanagara. Jurnal Akuntansi is intended to be the journal for publishing articles reporting the results of accounting research. Jurnal Akuntansi invites manuscripts in the various topics include, but not limited to, functional areas of International and financial accounting; Management and cost accounting; Tax; Auditing; Accounting information systems; Accounting education; Environmental and social accounting; Accounting for non-profit organizations; Public sector accounting; Corporate governance; accounting/finance; Ethical issues in accounting and financial reporting; Corporate finance; Investments,



ACCREDITATION CERTIFICATE



JURNAL AKUNTANSI REGISTERED



Vol 24, No 1 (2020): June 2020

Table of Contents

Articles

Analysis of Factors Affecting Earnings Management Moderated by Institutional Ownership <i>Henny Wirianata</i>	PDF 1 - 20
The Effect of CFO Demographics on Fraudulent Financial Reporting <i>Yulia Frischanita, Yustrida Bernawati</i>	PDF 21 - 36
Market Orientation, Hotel Chain Group And Strategic Management Accounting Usage <i>Antonius Singgih Setiawan</i>	PDF 37 - 50
Effect Financial Ratio, Company Age, Size Public Accountant Firm In Audit Delay <i>Julia .</i>	PDF 51 - 61
Family Involvement with MD & A (Management Disclosure & Analysis) Readability Level <i>Diarany Suchayati, Iman Harymawan, Tubagus Algan Roiston</i>	PDF 62 - 78
Military Background, Political Connection, Audit Quality And Earning Quality <i>Arif Widodo, Zaenal Fanani</i>	PDF 79 - 94
Professional Commitment and Issues Of Control Toward Intention to Whistleblowing Through	PDF

Focus and Scope

Peer Review Process

Open Access Policy

Publication Ethics

Manuscript Templates

Author Guidelines

Copyright Notice

Author Fees

Editorial Team

Reviewer Team

Abstracting & Indexing

Statistic Visitors

Contact

USER

Username

Password

Market Orientation, Hotel Chain Group And Strategic Management Accounting Usage

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Abstract: The growth effect of the hospitality industry is an increasingly strong competition. Management's focus on the use of strategic management accounting is an important key in anticipating competition. For this reason, this study needs to identify factors that can influence the use of strategic management accounting by hotel management. This study aims to explain the effect of market orientation and hotel chain groups on the use of strategic management accounting in the hospitality industry. A total of 134 questionnaires are distributed to the hotel general managers in Southern Sumatra region. The number of questionnaires used in this study is 118 (88.06%). The data are analyzed using a statistical method of multiple regression. The statistical software used to estimate the model is SPSS software version 21. Research findings indicate that market orientation and hotel chain groups have a positive impact on the use of strategic management accounting in the hotel industry. An important contribution of this research is that the research findings confirm that market orientation is an important factor in the implementation of strategic management accounting, and hotel chain groups are new things that can be identified in strategic management accounting research.

Keywords: Market Orientation, Hotel Chain Group, Strategic Management Accounting Usage.

Abstrak: Dampak pertumbuhan industri perhotelan adalah persaingan yang semakin kuat. Fokus manajemen pada penggunaan akuntansi manajemen strategis adalah kunci penting dalam mengantisipasi persaingan. Oleh karenanya, penelitian ini perlu mengidentifikasi faktor-faktor yang dapat mempengaruhi penggunaan akuntansi manajemen strategis oleh manajemen hotel. Penelitian ini bertujuan untuk menjelaskan pengaruh orientasi pasar dan grup jaringan hotel terhadap penggunaan akuntansi manajemen strategis dalam industri perhotelan. Sebanyak 134 kuesioner dibagikan kepada *general manager* hotel di wilayah Sumatera Selatan. Jumlah kuesioner yang digunakan dalam penelitian ini adalah 118 (88,06%). Data dianalisis menggunakan metode statistik regresi berganda. Perangkat lunak statistik yang digunakan untuk memperkirakan model adalah perangkat lunak SPSS versi 21. Temuan penelitian menunjukkan bahwa orientasi pasar dan grup jaringan hotel memiliki pengaruh positif pada penggunaan akuntansi manajemen strategis dalam industri perhotelan. Kontribusi penting dari penelitian ini adalah temuan penelitian mengkonfirmasi bahwa orientasi pasar merupakan faktor penting dalam penerapan akuntansi manajemen strategis, dan grup jaringan hotel adalah hal-hal baru yang dapat diidentifikasi dalam penelitian akuntansi manajemen strategis.

Kata kunci: Orientasi Pasar, Grup Jaringan Hotel, Penggunaan Akuntansi Manajemen Strategis.

INTRODUCTION

Growth and competition in the hotel industry today in Indonesia are very dynamic and complex (Setiawan and Rahmawati, 2016). This is partly due to the fact of the rapid growth of the new hotel in each city and region. Businessmen set up a hotel business for various reasons. Economic opportunities are one of the many reasons (Setiawan et al., 2019a). Many businessmen build a hotel for reasons of prestige and pride. The growth of the hotel industry is also inseparable from the growth of business and tourism activities in a region. The growth of business and tourism potential is perhaps more of a reason why businessmen want to run a hotel business in a region. Many regions in Indonesia that have rapid growth in the hotel industry is in the Southern Sumatera region. As a consequence, competition in the hotel industry in the southern Sumatra region becomes very tight (Setiawan and Rahmawati, 2017) and risky (Setiawan et al., 2019b).

The above hotel industry competition indeed requires hotel management to be effective. Hotel management, for instance, needs to provide fast and reliable information to determine the right business decisions and policies. To that end, one of the functions that currently hold a key role in the hotel industry is the accounting function. (Collier and Gregory, 1995), among others, argued that the financial functions within the hotel industry group are becoming increasingly involved in strategic management accounting, both in planning and assessing market conditions and in analyzing competitors. Information relating to the process of planning and competition analysis can assist management to determine business strategy decisions. (Choe, 2004) suggested the use of strategic management accounting is important in providing information This is because the use of management accounting can be positively related to business performance (Macinati and Pessina, 2014).

Based on the strategic management perspective, (Brouthers and Roozen, 1999) point out that the strategic function of strategic accounting systems is related to environmental analysis, strategic alternative selection, strategic execution planning, strategic plan implementation, and strategic management control process. To that end, management needs to design a more sophisticated accounting information system (Gil, 2004). Whilst (Cadez and Guilding, 2008) stated that there are two perspectives in strategic management accounting that are oriented toward strategic techniques and accountants involved in the strategic decision-making process. Therefore, strategic management accounting consists of sophisticated tools and human beings should be capable of operating it. Due to these facts, the demands of accountant roles are important since they are able to use sophisticated and comprehensive accounting tools.

Several issues have been identified as important factors in improving the implementation of strategic management accounting techniques in the hotel industry. The type of strategy choice, strategy formulation, and environmental conditions have been widely seen as a trigger factor for the improvement of strategic management accounting implementation in business activities. Such studies have been undertaken by (Bastian and Muchlish, 2012); (Tavitiyaman et al., 2012); (Bisbe and Ricardo, 2012); (Teeratansirikool et al., 2013); (Sakka et al., 2013); (Singla and George, 2013); (McManus, 2013); (Macinati and Pessina, 2014); (Kalkan et al., 2014); (Su et al., 2015); (Mia and Winata, 2014); (Spekle and Verbeeten, 2014); (Cleary, 2015); (Uyar and Kuzey, 2016); (Turner et al., 2017); (Budiarto et al., 2018). However, market orientation and hotel chain groups are

also predicted to be an important factor in influencing the improvement of strategic management accounting implementation in business organizations, especially in the hospitality industry (Lee et al., 2015; McManus, 2013). The problem is that market orientation and affiliate chain groups are rarely seen as important factors that can drive the implementation of strategic management accounting in strategic management accounting research. Meanwhile, many studies have proven the type of strategy choice, formulation of strategies and environmental conditions as a trigger factor for the implementation of strategic management accounting. For this reason, it is reasonable that this research is important to look at the factors of market orientation and affiliate chain groups whether to influence the implementation of strategic management accounting.

The choice of market orientation strategy is predicted to be one of the factors that can improve the application of strategic management accounting in business organizations. Market orientation is a marketing management concept that facilitates a company's ability to deliver superior products and services, both for internal and external customers (Lee et al., 2015). The philosophy of market orientation is the planning and coordination of all activities of a company focusing on the main objectives to satisfy customer needs (Jaworski and Kohli, 1993). This indicates that if a business organization has a strong orientation focus on the market, the business organization will be stronger in utilizing information systems, including utilizing strategic management accounting. (Sin et al., 2005) specifically states that market orientation research in the hotel industry can improve overall understanding of the concept of market orientation within the service context.

In addition to market orientation, hotel chain groups are also argued to be important factors in affecting the use of strategic management accounting. This is supported by the findings of (Mongiello and Harris, 2006) who suggest that hotel chain groups may influence the choice of management accounting implementation in the hospitality industry. (Singla and George, 2013) further proved that corporate affiliation groups have a positive impact on the relationship of internationalization strategy to company performance. These two findings may explain the assumption that the higher the affiliate group level will direct a business organization to adopt a more sophisticated and comprehensive system. For that reason, if a hotel has a high level of affiliation, this requires management to implement more sophisticated strategic management accounting.

The above background description has sufficiently explained that in order to face the intense competition in the hotel industry, management needs to implement the use of strategic management accounting in managing and utilizing information. Of the many factors determined the effective use of strategic management accounting, market orientation and the level of the hotel chain group are important. For this reason, this study aims to examine the effects of market orientation and chain group on the use of strategic management accounting in the hotel industry in the Southern Sumatera region.

THEORITICAL REVIEW

Strategic Management Accounting Usage. (Islam and Hu, 2012) state that contingency theory is an approach to the study of organizational behavior in explaining how contingent factors such as technology, culture, and the external environment of the company influence the design and function of the organization. (Bouwens and Abernethy, 2000)

state that organizations need to consider contextual variables so that information from the resulting management accounting system becomes more effective. Therefore, the theory and practice of management accounting are now very developed.

(Palmer, 1992) argues that accountants increasingly play a major role in the strategic management process. The statement indicates that the management accountant has an important role in helping to provide information related to strategic decision making and strategic control (Bromwich, 1996). (Friedman and Lyne, 1997) revealed that the fundamental reason for the change in the role of accountants relates to business-oriented management accounting innovations, including in relation to strategic management accounting. (Cadez and Guilding, 2008, 2012) formulated sixteen strategic management accounting techniques into five categories, namely costing, planning, controlling and measuring performance, strategic decision making, competitor accounting, and customer accounting. The category reinforces as far as the company deals with competitors, customers and the achievement of competitive advantage (Nixon and Burns, 2012).

Sixteen strategic management accounting techniques according to (Cadez and Guilding, 2008) include attribute costing, benchmarking, brand assessment, competitor costing, competitive position monitoring, competitor performance, customer profitability analysis, integrated performance measurement, life cycle costing, customer lifetime, profitability analysis, quality costing, strategic costing, strategic pricing, target costing, customer valuation as asset, value chain costing. Based on the description it is clear that strategic management accounting is the result of shifting accounting in a competitive environment. Strategic management accounting can't be seen in the aspects of accounting techniques alone, however, it is also necessary to look at the role of accountants in implementing strategic techniques for strategic decision making. Based on the explanation of the theoretical concepts and practices that developed in strategic management accounting, this research needs to identify what contingent factors can influence the implementation of strategic management accounting in the hotel industry.

Market Orientation Affects Strategic Management Accounting Usage. The basic concept of market orientation according to (Wang et al., 2012) is to disseminate information sharing and respond appropriately to changing market needs to meet customer needs and satisfaction objectives, as well as consider the interests of all corporate stakeholders. Market orientation can also be defined as an effective and efficient business culture to create superior value for customers (Narver and Slater, 1990). Previously, explained that market orientation is an implementation of marketing concepts related to market intelligence. Market intelligence deals with current and future customer needs. The spread of intelligence exists throughout the department, and the entire organization must respond to the problem. (Han et al., 1998) state that an important component of customer orientation is the ability to look ahead of any changes that occur in the marketplace and in the industries in which they operate. (Voola et al., 2012) concluded that market orientation positively influences the adoption of e-business systems. The findings of (Voola et al., 2012) illustrates that the focus of the company on market orientation, directing companies to choose a strategic way to support the achievement of company performance.

Other findings (Guilding and Mcmanus, 2002) suggest that there is a positive relationship between market orientation and the application of customer accounting. (Narver and Slater, 1990) suggest that firms with strong market orientation will tend to be

relatively high in the acquisition of customer-oriented marketing knowledge. Based on some of the above findings indicate that the choice of market orientation focus of the company makes the company innovate by applying modern systems and techniques. Therefore, some of these findings provide the assumption that the choice of market orientation will have an impact on the use of strategic management accounting techniques as a source of information in improving company performance, the hypothesis proposed in this study is:

H1: Market orientation has a positive effect on strategic management accounting usage.

Hotel Chain Group Affects Strategic Management Accounting Usage. There are two types of management in the hotel business. There are hotels that are managed independently and there are also hotels managed by hotel chain operators. Some studies show that hotels managed by chain hotels will have a higher benefit. (Cortes et al., 2007) in his study concluded that in order for the hotel to have a high level of performance, the hotel must have an affiliation. (Karabag and Berggren, 2014) found that group business membership is the strongest determinant of corporate performance. (Mongiello and Harris, 2006) conclude that multinational hotels or chain hotels will spread in different environments, therefore chain hotels will choose management accounting performance indicators at various organizational levels.

Some research findings indicate that hotels in the hotel chain group will have the highest level standard of performance. Hotels managed through chain groups will also result in better quality and performance (Tari et al., 2009). This is as described in the findings of (Tari et al., 2009) that the quality of hotels based on facilities, affiliate chain groups, quality management commitments, training, information technology, and environmental management will be key to getting better performance levels. Finally, this argument makes sense, hotels that are at the high level of hotel chains will have an impact on improving the application of strategic management accounting at the hotel. Therefore, some findings provide the reason that higher-level hotel chains will have an impact on improving the utilization of strategic management accounting techniques as a source of information in improving company performance, the hypothesis proposed in this study is:

H2: The hotel chain group positively influences strategic management accounting usage.

METHODOLOGY

The sample in this research is star-hotel management. Data are collected using survey techniques by giving questionnaires as a research instrument directly to the research respondents of General Manager (the head of the hotel business) hotel affairs in the Southern Sumatera region. The questionnaires were distributed to general managers in 134 hotels. However, about hotels, 12 hotels refused to be surveyed for various reasons, while 4 hotels did not give complete data in accordance with research needs. Hence, the number of questionnaires analyzed was 118.

The use of strategic management accounting system is the use of advanced management accounting techniques in support of the company's operations. Measurement of the use of a strategic management accounting system using 11 instruments suggested by

(Cinquini and Tenucci, 2010); (Cadez and Guilding, 2008); (Guilding and McManus, 2002). Measurement of variables uses a continuous scale of strategic management accounting usage. 11 instruments are used to determine the level index of the use of the strategic management accounting system. The more strategic management accounting system instruments implemented by the hotel will show the high implementation of strategic management accounting by the hotel. Respondents are asked to provide a checklist (√) on any management accounting techniques that the company has implemented, then this was scored. The 11 strategic management accounting techniques are activity-based costing/management, life cycle costing, quality costing, target costing, value chain costing, customer accounting, competitive position monitoring, competitor cost assessment, competitor performance appraisal, benchmarking, integrated performance measurement.

Market orientation is defined as the company's focus on customers. The market orientation is measured using the instruments used by (Guilding and Mcmanus, 2002), using a 6-point scale, 1 strongly disagree to 6 strongly agree. Respondents are asked to indicate the degree of approval of the statement (1) the company has a strong understanding of the customer, (2) the functions within the company working together closely create superior value for the customer, (3) organizational management thinking to serve the needs and market desires well defined and choose long-term growth and profit potential for the company, and (4) the company has a strong market orientation. Hotel chain group instrument is modified from (Singla and George, 2013). Respondents were asked to show the category of the affiliated group of companies categorized into four types, (1) independent, (2) local chain, (3) national chain, (4) international chain. However, each hotel affiliate category is considered to have a different level of scale. Therefore, in this study, the hotel chain group variable measurements used a continuous scale. International chain hotels are considered to have a higher scale value, independent hotels are considered to have lower value scale levels.

Data analysis using multiple linear regression, test criteria at a significance level of 5%. The research hypothesis is accepted if the t statistical significance is <0.05 with the regression model as follows;

$$\text{SMA usage} = \alpha + \beta_1 \text{ Market Orientation} + \beta_2 \text{ Hotel Chain Group} + e \dots\dots\dots (1)$$

SMA usage: strategic management accounting usage

α : constant

β_1 : market orientation coefficient

β_2 : hotel chain group coefficient

e : error

RESULTS AND DISCUSSION

Description of the hotel under surveyed

Table 1. Statistics of Hotel Chain Group

Hotel Chain Group	Number	(%)
a. Independent	54	45.8%
b. Local	26	22.0%
c. National	32	27.1%
d. International	6	5.1%

(Source: data prossed, 2019)

The description of the hotel under the surveyed can be seen in Table 1. As shown in Table 1, the hotel under surveyed consists of independent hotels (45.8%), local chain hotels (22.0%), national chain hotel (27.1%), international hotel (5.1%). Data show that independent hotels operate more in the Southern Sumatera region, while the second largest in the national chain hotel.

Table 2. Descriptive Statistics of Research Variables

Variable	Theoretical Range	Actual range	Mean	Standard Deviation
Strategic management accounting usage	1 – 11	3 – 11	9.04	1.8
Market orientation	4 – 24	18 – 24	21.43	1.9

(Source: data prossed, 2019)

Based on Table 2, data of the strategic management accounting usage are based on the theoretical range of 1 to 11 have actual ranges of 3 – 11, this is indicating a scale index of the strategic management accounting usage in hotels at the Southern Sumatera region on a scale of 3 to 11. However, the average index of the strategic management accounting usage is carried out by hotels in the South Sumatra region at 9.04. This indicates that the level of use of strategic management accounting at hotel companies in the Southern Sumatera region is relatively high. Based on Table 2, the average data on Market Orientation level in hotel companies in the Southern Sumatera region shows 21.43. Based on the range of the theoretical range of Market Orientation level between 4 to 24 and the actual range 18 – 24, it can be concluded that the level of market orientation in the hotel company in the Southern Sumatera region is relatively very high.

Data validity and Reliability. In this study, the level interval scale strongly disagrees to strongly agree (6-point scale) is only used on the market orientation variable. Variables of strategic management accounting usage use a continuous scale based on the index of the use of strategic management accounting, while the hotel chain group variable uses a continuous scale hotel level value based on the hotel chain level. Therefore, testing the validity and reliability of data is only done on market orientation variables.

Table 3. Data Validity and Reliability

Research Variable	Validity	Cronbach Alpha
Market orientation		
<i>The company has a strong understanding of the customer</i>	0.753**	0.887
<i>The functions within the company working together closely create superior value for the customer</i>	0.720**	
<i>Organizational management thinking to serve the needs and market desires well defined and choose long-term growth and profit potential for the company</i>	0.752**	
<i>The company has a strong market orientation</i>	0.796**	

** Corrected item-total correlation significant at 0.05

(Source: data prossed, 2019)

Table 3 shows the results of testing the validity of the research data. The validity test is based on the value of the *corrected item-total correlation* (value of r statistics). Based on the number of samples 118, the criterion of critical r-value is to be at the *degree of freedom* $n: 118 - 2 = 116$, at α 5% *two-tail* which indicates the number 0.1809. Therefore, all indicators of market orientation variables are declared valid. It is proved that all r values of each variable indicator have a number greater than r table value 0.1809.

Table 3 shows the results of the reliability testing of research data. Data reliability is based on the *Cronbach alpha* value of each data of the research variables. The results of the *Cronbach alpha* test show that market orientation variables have *Cronbach alpha* above the required critical value (0.8). Therefore, it can be concluded that the data of Market Orientation variables show reliable results, so the data feasible to be used for further research process.

Ordinary Least Square (OLS) Assumption. Table 4 shows the OLS assumption test results. The OLS assumption test results show that the residual model is normally distributed. This was shown by the results of the Kolmogorov-Smirnov normality test which had *Asymp. Sig* > 0.05 . The OLS assumption test results also show that the regression model is fit in all aspects of multicollinearity (all independent variables have a VIF value < 10), heteroscedasticity (all independent variables have p-value > 0.05) and autocorrelation (Durbin-Watson value 1.888 is between $-2 > DW < +2$).

Table 4. OLS Assumption

OLS Assumption	Assumption Value	Critical Value	Conclusion
Normality			
K-S (Asymp. Sig)	1.244 (0,91)	Sig. $> 0,05$	Normally distributed
Multi collinearity	VIF		
Market	1.022	< 10	Fit
Orientation	1.022		Fit
Hotel			
Chain			

Group			
Heteroscedasticity			
Market Orientation	1.000	> 0,05	Fit
Hotel Chain Group	1.000		Fit
Auto Correlation			
Durbin -Watson	1.888	$-2 \geq DW \leq +2$	Fit

(Source: data prossed, 2019)

Effects of Market orientation and Hotel Chain group on The use of strategic accounting. Based on Table 5, regression results of market orientation influence on the use of strategic management accounting show t statistic 3.404, *p*-value 0.001. This shows that the significance value of market orientation variables is at α 1%. This finding supports H1 which states that market orientation has a positive effect on the use of strategic management accounting.

Table 5. Multiple Regression Results

	B	t statistic (sig)
Intercept	2.137	1.278 (0.203)
Market Orientation	0.267	3.404 (0.001)***
Hotel chain group	0.614	3.965 (0.000)***
F Test		15.955 (0.000)***
R ²	0.217	
Adjusted R ²	0.204	

*** significant at 1%, ** significant at 5%

Dependent variable: Strategic management accounting usage

(Source: data prossed, 2019)

Based on the result of hypothesis testing, it is concluded that in the case of the hotel industry in Southern Sumatera region, market orientation influences the use of strategic management accounting system. This is in line with the opinion of (Guilding and Mcmanus, 2002) states that there is a positive relationship between market orientation and the application of customer accounting. The findings of this study also support the findings of (Voola et al., 2012) that companies more focused on market orientation would prefer a strategic way to support performance creation. This finding corrects the findings of (Cadez and Guilding, 2008) which states that the focus of market orientation does not have an impact on the level of use of strategic management accounting.

This finding is particularly relevant because, for a company that focuses on market orientation, the company will desperately need a tool that is able to measure and identify success in the focus of their market orientation. The success of the focus of market orientation will be reflected in the positive response given to customers on the products/services sold. Comprehensive measuring tools are needed to gather information about customer feedback. Therefore, a consequence for companies focused on market orientation to apply strategic management accounting techniques to generate strategic information about their customers. This is as revealed by (Narver and Slater, 1990) state that companies with strong market orientation will tend to be relatively high in

implementing customer-oriented marketing knowledge acquisition. And to gather all such information, strategic management accounting techniques will be required. Therefore, it is reasonable that this study proves that the higher the company's focus on market orientation, the higher the use of strategic management accounting by the company.

Table 4 also shows the regression results of the influence of the hotel chain group on the use of strategic management accounting. Regression results show the value of *t* statistics of 3.965, *p*-value 0.000. This shows that the significance value of the hotel chain group variables is at α 1%. This finding also supports H2 which states of the hotel chain group have a positive effect on the use of strategic management accounting. The findings of both of these studies succeeded in supporting the hypothesis of the influence of the hotel chain group level on the use of strategic management accounting. This finding supports the findings of (Mongiello and Harris, 2006) suggesting that hotel chain groups may influence management to management accounting choices in the hotel industry. The hotel chain group allows exchanges of technology in running the system and accounting policies. Therefore, hotel chain groups will more quickly apply sophisticated accounting techniques to support their business operations. This is in line with (Tari et al., 2009) stating that the chain hotel will produce better business quality and will ultimately have a positive impact on the hotel's performance. Good business quality can be achieved because it is supported by quality commitment, advanced technology and well-structured system of a hotel chain group, including the demands of the hotel chain group to implement sophisticated management accounting techniques.

This finding is particularly relevant because the chain hotels will have more complex and extensive information on identifying the systems and accounting techniques. This can have a positive impact on every hotel management in a network in exchanging information in building systems and accounting techniques that are more relevant to the current business challenges. This is in line with (Mongiello and Harris, 2006) who explain that chain hotels will spread in different environments. This will affect the chain hotels' effort in choosing management accounting performance indicators at various levels of the organization. Finally, these findings explain that the hotel chain group will have a positive impact on hotel management to exchange information and experience in the utilization of sophisticated systems and accounting techniques. This can eventually encourage every hotel management in the chain hotel to improve the implementation of the use of strategic management accounting at the hotels they manage.

CONCLUSION

Market orientation has a positive effect on the level of strategic management accounting usage. This shows the higher the company's focus on market orientation, the company will increasingly require strategic management accounting techniques. Sophisticated management accounting techniques are needed to measure the success of market orientation implementation. The hotel chain also positively influences the use of strategic management accounting. This indicates that the existence of a hotel chain will encourage hotel management in chain group to follow the demands of the quality standard of the hotel chain. This situation will encourage chain hotel management to improve the implementation of strategic management accounting usage.

This study provides several important implications regarding the operation of the hotel business in intense competition as an important contribution from the results of the research. The first implication is; it becomes very important for hotel management to better be able to identify the needs of hotel customers. The hotel as a hospitality business should see customers as an important element to be served. For that, a clear market orientation should be an important focus for management. The second implication is, the intense competition in the hotel industry requires hotel management to be able to share information technology. For that, the hotel should operate in a broad chain group. The third implication is that the use of strategic management accounting becomes an important thing to implement. The use of strategic management accounting will support the speed and accuracy of information relating to challenges and opportunities in hotel management. Strategic management in the hotel industry will greatly require such strategic information. Strategic management accounting offers the answer to the problem.

As a theoretical implication, the research uses a contingency theory approach, a contingency perspective allows research to explore contextual factors such as organizational factors and culture as a factor predicted to influence the choice of company management decisions. This study succeeded in explaining the hotel affiliate group contextual factors as important factors that influence the implementation of hotel strategic management accounting. For this reason, the important theoretical implications of this research are the opportunity to look at patterns of cooperation or business affiliation as the development of future contingency research models.

This research certainly still has some limitations. The first limitation is the problem of generalizing results. This investigation is only carried out within the scope of a still narrow area, namely in the Southern Sumatra region. The advice that can be given for future research is to expand the research area so that it can provide a generalization of better results. Another limitation of this study is related to the variables under study. Identification of factors that influence the strategic management accounting usage is only seen from the factors of market orientation and the hotel chain group. Further research is recommended to consider other factors such as the level of competition, management capacity or capacity of the hotel accounting team.

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