

ROLE OF STRATEGIC MANAGEMENT ACCOUNTING AND INTEGRATED PERFORMANCE IN HOTEL INDUSTRY

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Abstract: This study aims to find empirical evidence and to assess influencing the role of accountants on the use of strategic management accounting. The study also aims to find empirical evidence and to assess the factors influencing of the integrated performance, which is the impact of (i) the role of accountants on integrated performance, (ii) the use of strategic management accounting on integrated performance. This study uses primary data through surveys of General Manager (Leader of Hotel) star hotels in the region of Southern Sumatera. 134 questionnaires were submitted to the General Manager (Leader of Hotel). The questionnaire used in this study a number of 118 (88.06 %). Data were analyzed by Structural Equation Modeling (SEM) Partial Least Squares (PLS), using WarpPLS software version 5.0. The results indicate that, (i) the role of accountants has a positive effect on the use of strategic management accounting, (ii) the role of accountants and the use of strategic management accounting has a positive effect on integrated performance.

Keywords: *Role of Accountants, Use of Strategic Management Accounting, Integrated Performance, Hotel Industry, Region of Southern Sumatera*

Introduction

Performance is the objective summary of organizational unit (March and Sutton, 1997). According to the management accounting, performance is the realization of business responsibility to the concerned parties. Micheli and Mari (2014) states that the organization is requested to do and communicate their achievement to the main competent functionary. The present performance becomes important as a reflection of management success of a business and it causes the literature and the practice of measuring the business performance to develop (Hoque, 2004). In its development, performance has two aspects, financial and non-financial aspects (Kaplan and Norton, 1996). The performance integrating monetary and non-monetary aspects directs the manager's attention to think and act for a long term (Chenhall, 2005)

The application of integrated performance system cannot be separated from the development of management accounting practice continuously. The development of practice follows the evolution of accounting role in business world. Coleman (1949) expresses that accounting practice has developed to respond the change in business economy. The evolution process of management accounting role in the business life turn out to have a connection with the development of theory which becomes the basis of perspective of literature and research in the field of management accounting. Waweru (2010) shows the framework of the theory of management accounting development. The framework consists of four stages. The first stage, conventional policy, the second stage, Agency Theory, the third stage, Contingency Theory, the fourth stage, strategic management accounting.

The research in the contingency theory perspective has seen the connection between the utilization of strategic management accounting and the performance. The

utilization of strategic management accounting can be seen in the content of information supply (Choe, 2004), the system of performance measuring (Hynoven, 2007; Kholbacher and Gruenwald, 2011; Sakka *et al.* 2013). Macinati and Pessina (2014) conclude that the usage of management accounting has a positive connection with performance. In general the result of research can be concluded that the utilization of strategic management accounting can have a positive impact on business performance.

Based on several literature references of previous research, there is an interesting phenomenon that the research and practice in the field of especially in the theme of business integrated performance directing to strategic factors related to the management accounting involvement in the making of strategic decisions. The concept of strategic management accounting according to Cadez and Guilding (2008) tends to the understanding of strategic orientation on the accounting techniques and emphasis on the role of accountants in the business strategic decision making.

But in connection with the role of accountants on the strategic decision making to the business performance also still hasn't given a supporting result. At least it is shown by the invention of Cadez and Guilding (2008). According to the reference of Cadez and Guilding (2008), when the strategic management accounting literature has got a lot of development, the research tending to the implementation of strategic management accounting is still rare. Therefore, this research will see how the role of strategic management accounting influence in achievement of integrated performance in the business context in Indonesia especially the business of hotel management in region of Southern Sumatera.

The choice of hotel business in region of Southern Sumatera is caused by the developed hotel industry, especially star hotel in South Sumatera, the data show that the growth of star hotel industry from year 2009 – 2014 or in the last five years, there has been an increase almost 100%, this is relatively connected with the degree of hotel, occupancy in South Sumatera (Hutapea, 2015). The condition will affect on the competition of hotel industry in this area becomes very dynamic.

In this case, the role of management accounting becomes very important, it is based on the conclusion of Collier and Gregory (1995) stating that financial function in the groups of hotel industry becomes more involved in the strategic management accounting both in the planning and in the evaluation of market condition or in analyzing the competition. Therefore, the research questioners that will be answered in this research are:

1. Does the role of accountants in making strategic decisions affect the use of strategic management accounting?
2. Does the role of accountants in making strategic decisions and the use of strategic management accounting affect the business integrated performance?

The Base of Theory

Integrated Performance

Kaplan and Norton (1996) have introduced the system of integrated performance measuring Balanced Scorecard integrating financial and non-financial measurement. Integrated measurement directs the business to focus on external conditions and to produce wide information in connection with the business activities (Scott and Tiesen, 1999; Kaplan and Norton, 2011). It is connected with the purpose of performance measuring system to help allocate business resources, to evaluate and communicate the business progress to the strategic purpose and to evaluate managerial performance (Itmer and Larcker, 2003). The concept of measuring process of performance also enables the business to trace the present performance process and therefore the performance measuring process can support the improvement identification for the business

(Siemieniuch and Sinclair, 2002). To reach the purpose, the organization can adopt performance measuring including the relation between cause and effect which is possible to happen between the strategic goals, the action and result expected by the organization (Lee and Yang, 2011).

Further Lee and Yang (2011) explain that the combination of financial and non-financial measuring enables various functional departments to have vast understanding from performance information in their unit and help to communicate the strategic business goal and operation control on each class stratum. As a result of integrated performance measuring, Itener and Larcker (2003) explain that either non-financial performance or financial performance one is used to get comprehensive view for the organization to see the performance. From the above analyses (explanation) it seems clear that the business performance is an important thing to evaluate the comprehensive business success. So the integrated performance either from financial aspect or non-financial becomes the main goal which has to be taken care of, the measuring of comprehensive and integrated performance is an important medium to see it.

Strategic Management Accounting

The early 1980 was an important period either in strategic management or in strategic management accounting (Nixon and Burns, 2012). Furthermore, Nixon and Burns (2012) explain that the concepts of strategic management accounting is introduced by Simmonds and it is defined as a determination and data analysis of management accounting about the business and the competitors, to be used to develop and monitor the business strategy. While traditionally, the management accounting is only used as a support for the process of financial decision making in organizational (Feeney and Pierce, 2007). Because of the weakness of traditional management accounting, it is suggested that the strategic management accounting be applied to the business operating in the competitive area by adopting sophisticated management accounting techniques (Shank 1989; Roslender 1995).

Brouthers and Roozen (1999) with strategic management perspective show the strategic function of the strategic accounting system as a medium of area analysis, strategic alternative generation, strategic alternative choice, strategic implementation planning, strategic plan implementation, and as the process of strategic management control. As a consequences, Brouthers and Roozen (1999) state that the necessary information to support the strategic system focuses on most of non-financial information, focuses on either internal or external good future and information based on reliable projections about the future. To fulfill the strategic goal and to increase performance, organization plans more sophisticated accounting information system (Gil, 2004).

Cadez and Guilding (2008) states that there are two perspectives in the strategic management accounting, first as a set of accounting orienting on strategic technique and second, strategic management accounting which can be seen as the involvement of accountants in business in the process of taking strategic decision. In connection with the role of accountants, Palmer (1992) expresses that in strategic management process accountants have a bigger and bigger role. This shows the important role of management accountants to give information to take decision and strategic control (Bromwich 1996). This supports the opinion that management accountants have been playing various double roles for a long time. They are depicted as value guards, direct the attention in problem solving (Simon *et al.*, 1955). Friedman and Lyne (1997) express that the basic reason of accountant's role change is related to management accounting innovation oriented to business which has a connection with strategic management accounting.

Scott and Tiessen (1999) state that strategic accountants are integral parts of the process of taking strategic decisions. Accountants also play an important role in cost characteristics and attribute possessed by production in strategic planning and structure modeling of competition cost (Bromwich, 1996). Based on the above description, it is clear that strategic management accounting is the result of the shift of accounting role in the competitive areas. Strategic management accounting can be seen not only in the context of accounting techniques to take strategic decisions.

Hypothesis Development

The role of accountants in making strategic decisions affects the use of strategic management accounting systems

Cadez and Guiding (2008) have succeeded in proving that the higher the participation of accountants in making strategic decisions will bring the more positive impacts to the use of strategic management accounting in business. This invention supports Oliver (1991) who states that there is a positive relation between participation and the taking of strategic decisions and the use of management accounting; therefore it appears natural when a bigger participation can be seen as a good motive for accountants to give more value in the process of making strategic decisions, so it can give influence to the design and implementation of strategic management accounting system of business. Therefore the hypothesis that can be formulated:

H1: The role of accountants in making strategic decisions affects positively to the use of strategic management accounting system.

The role of accountants in making strategic decisions and the use of strategic management accounting system affects business integrated performance

Hoque (2004) proves that the use of financial and non-financial performance measuring is connected positively with the organization performance. Choe (2004) finds out that the system of management accounting information can increase the production performance. Spencer *et al.* (2009) conclude that performance measuring system has connection with the increase of business performance. Haque (2011) conclude that the change of accounting and control system brings a relation between competition intensity and organizational. Cadez and Guiding (2008) find that the use of strategic management accounting has a positive connection with performance.

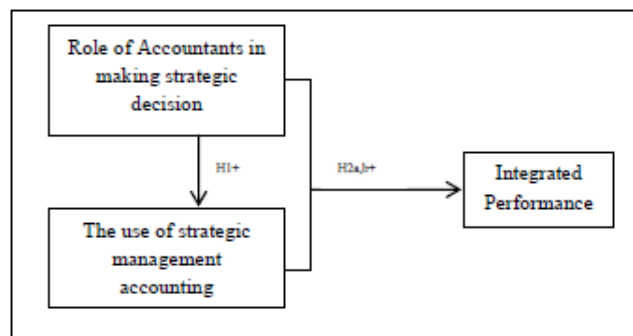
Baines and Langfield-Smith (2003), Rowe *et al.*, (2008) and Scott and Tiessen (1999) conclude that the increase of competition and the context of market uncertainly creates the team of inter departments to increase the velocity of organisation reaction to build the atmosphere to increase performance. Fowler (1999) finds out that the majority of management accountants have got a role in implementing the quality concept into area of business accounting. Wooldridge and Floyd (1990), de Haas and Kleingeld (1999) state that the increase of participative facility which is more effective on the managerial decision leads to the organizational performance increase.

From the above description, it appears that strategic management accounting has a role in the achievement of business performance, management accounting as medium of information and control has a role to assure the achievement of performance. While accountants has a more strategic role because they can be involved participatively in taking the strategic decisions. Based on the above facts, a hypothesis can be made in research:

H2a: The role of accountants in making strategic decisions affects positively on the increase of business integrated performance.

H2b: The use of strategic management accounting affects positively on the increase of business integrated performances

Figure. 1
Research Model



Research method

Research population

The population in this research is business management, *i.e* General Manager of Star hotel in region of Southern Sumatera. The design of the research is using the techniques of nonprobability sampling convenience sample.

Research variable

Integrated Performance

Integrated performance is business performance which is measured from the financial and non-financial aspect comprehensively. Integrated performance is measured using an instrument used by Cadez and Guilding (2008) which was modified by Hoque and James (2000). There are 7 points of performance dimension. The respondents are required to identify their relative performance compared with the competitor's performance on the scale 6 point (1 under average, 6 over average). (Appendix 1).

The role of accountants

The role of accountants is an active role of accountant in their contribution to produce business strategic decisions. The measuring of accountants' participation uses 5 instruments used by Cadez and Guilding (2008) which is adopted from Wooldrige and Floyd's (1990). The answers use scale 6 points (1 has no role at all, 6 has a full role). (Appendix 2).

The use of strategic management accounting system

The use of strategic management accounting system is the use of sophisticated management accounting techniques to support the business operation activity. The use of strategic management accounting system uses 11 instrument used Cinquini and Tenucci (2008) adopted from Cades and Guilding (2008); Cravens and Guilding (2011); Guilding and McManus (2002). The respondent is required to give check list (√) of the management accounting implemented by the business, then to be given score. (Appendix 3).

The technique of data collection

This research uses the type of primary data. Data are collected using survey techniques by giving questionnaires as a research instrument directly to the research

respondents General Manager (the head of the hotel business) hotel affairs in region of Southern Sumatera.

Data analysis

Descriptive statistics

The use of descriptive statistics is to give an illustration about the demography of respondent including age, level of education, working experience, gender, and description about the research variables.

The test of data quality

The test of data quality is carried out by using the test of reliability and validity.

The testing of hypothesis

The testing of hypothesis is done by using analysis of Structural Equation Modeling (SEM) Partial Least Squares (PLS). Analysis SEM-PLS uses Warp PLS software version 5.0 whit stage (1) The testing of model quality, (2) the testing of research hypothesis.

Results

Data description

The survey was done at 134 hotels in region of Southern Sumatera, 12 hotels refused to be surveyed by giving with the research requirements various reasons, four hotels didn't give complete data. 118 hotels gave complete data. So this research is done based on the 118 questionnaire. From the aspect of gender, the Leaders involved as respondents are 87 men (73.7%), and 31 women (26.3%). It show that the role of men still dominant in the management and decision making in 2 business organization especially in hotel affairs in region of Southern Sumatera. Respondents profile in their high level education. Respondents with the Diploma dominate the position as Leaders. There are 59 people (50%). There are 55 people with Strata 1 (46.6%) and four people (3.4%) with the Senior High School certificate. Based on the age, the average of them is 39.4 years old. The youngest is 32 years and the oldest is 65 years old. The average respondents have been involved in managing the hotels at least five years. The newest position is one year and the longest is 30 years.

Table 1. The Statistic of Research Data

Variable	Theoret ical Range	Actu al Ran ge	M ea n	Deviat ion Standa rd
Integrated Performance	2 – 42	18 – 42	33 ,6 8	5,58
The Role of Accountants	5 – 30	5 – 30	23 ,6 6	5,44
The Use of SMA	1 – 11	3 – 11	9, 04	1,8

Source: Primary data processing, 2015

The Table. 1 shows that the integrated performance average data of the hotels operating in region of Southern Sumatera are on the level of 33.68. The integrated performance data are seen in accordance with the conviction the hotel leaders in the achievement of financial and non-financial performance. The average of integrated

performance at 33.68 shows that the average integrated performance of hotel industry in the region of Southern Sumatera can be classified relatively high enough.

The data of accountants' role in the activity of hotel management in region of Southern Sumatera show the average 33.66. Based on theoretical range between 5 to 30, it can be concluded that the role of accountants in the activity of hotel management in region of Southern Sumatera can be classified in a high enough level. And so is the use of strategic management accounting. According to the theoretical range between 1 to 11, the average use of strategic management accounting by the hotels in region of Southern Sumatera is 9.04. It can also be concluded that the level of strategic management accounting use in region Southern Sumatera is high enough.

The testing of data quality

The research data are collected through the surveys using questionnaires. There are two research variables measured by using several indicators of measuring tool, namely integrated performance variable and the role of accountants. To make sure that each indicators of measuring tool is valid and reliable to explain research variable, the testing of validity and reliability of data quality needs to be done. The following is the testing result of research data quality.

Table 2. Testing result of data validity

Variables	r statistic	r table	Conclusion
Integrated Performance			
IP 1	0.827	0.1809	Valid
IP 2	0.859	0.1809	Valid
IP 3	0.806	0.1809	Valid
IP 4	0.799	0.1809	Valid
IP 5	0.838	0.1809	Valid
IP 6	0.752	0.1809	Valid
IP 7	0.798	0.1809	Valid
Accountants' Role			
AR 1	0.902	0.1809	Valid
AR 2	0.965	0.1809	Valid
AR 3	0.963	0.1809	Valid
AR 4	0.960	0.1809	Valid
AR 5	0.958	0.1809	Valid

Source: processed primary data, 2015

Table 2 shows the testing result of research data validity. Validity test is based on the value of corrected item total correlation (r statistic value). Based on the 118 samples, the criterion of critical r value is at degree of freedom $n: 118 - 2 = 116$ at 5% two tail showing 0.1809. Therefore, all indicators of integrated performance variable and role of accountants are valid. It has been proved that all values of r statistic value of each variable indicator have a bigger numeral than r table 0.1809.

Table 3
 Testing result of data reliability

Variable	Cronbach Alpha	Critical Value	Conclusion
Integrated Performance	0.942	0.6	Reliable
Role of accountants	0.983	0.6	Reliable

Source: Processed primary data, 2015

Table 3 shows the testing result of reliability data research. Data reliability is based on the cronbach alpha value of each research variable datum. The testing result of

cronbach alpha shows that all the tested variables, including integrated performance variable and role of accountants show the numeral above the required critical value (0.6). Therefore, it can be concluded that all of the tested variable data show reliable result, so that the data are proper for next research process.

Hypothesis testing

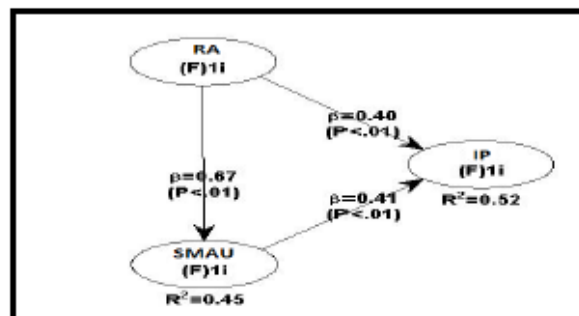
Table 4
Model Fit dan Quality Indices

Item Model Fit	Value	Creteria	Conclusion
<i>Average path coefficient (APC)</i>	0,493	P < 0,05	proper
<i>Average R-squared (ARS)</i>	0,487	P < 0,05	proper
<i>Average block VIF (AVIF)</i>	1,585	AVIF < 5	

Source: Processed primary data, 2015

Based on table 4 model fit and quality indices the value of APC, ARS and AVIF, each of them shows proper values with the criteria. The significant value of APC < 0.001, and that of ARS < 0,001 is on the criteria under 5% (Sholihin and Ratmono, 2013). Value of AVIF 1,585 is on criteria under 5 (Sholihin and Ratmono, 2013). So it can be concluded that this research model is fit, so that this research model is proper to be used to do the next testing.

Figure 2
 Research struktural model



The role of accountants influences the use of strategic management accounting

This part will prove whether H1 indicating the role of accountants in making strategic decisions influences the use of strategic management accounting system positively. From the testing result SEM-PLS on figure 1 it can be seen coefficient βvariable the role of accountants to the use of strategic management accounting 0,6 with p value <0.01 or under value a 5%. It can be concluded that the hypothesis stating the role of accountants in making decisions influences the use of the strategic management accounting is supported.

The role of accountants and the use of strategic management accounting influence the business integrated performance

This part will prove whether H2a stating the role of accountants making strategic decisions influences the increase of business integrated performance positively. H2b

stating the use of strategic management accounting influences the increase of the supported business integrated performance. From the testing result SEM-PLS on figure 2 it can be seen that the variable of accountants' role has a coefficient β 0,40 with p value $< 0,01$, or less than value a 5%, and so does the variable of strategic management accounting having coefficient β 0,41 with p value $< 0,01$ or less than a 5%. It proves that the role of accountants and the use of strategic management accounting influences the business integrated performance increase.

Discussion

The role of accountants in making strategic decisions influences the use of strategic management accounting system

This research has also succeeded in proving that the level of the use of strategic management accounting techniques is much influenced by the high utilization of accountant's role in a business. This research shows that most of hotel affairs in the region of South Sumatera have utilized the role of accountants in making decision maximally. The most hotels in the region of Southern Sumatera have also used more strategic management accounting techniques. The applied accounting techniques are not only used to get financial information but also to identify non-financial information.

The result of this research at least has supported several previous research inventions among them Cadez and Guiding (2008); Oliver (1991); Chenhall and Langfield-Smith (1998), which conclude that the highest the role and participation of accountants in making strategic decisions the highest the effect of the innovation and utilization of the needed accounting techniques. It is done to get important information to support the creation of strategic decisions.

The result of this research also makes the function of management accounting in a business organization clearer. It has been explained in the previous part that the function of accounting has been strategic nowadays. The function of accounting plays a great role in producing the choices of strategic decisions. The function of accounting plays a role in giving inputs and evaluation of strategic decisions and action carried out by the business. It is reasonable if the utilization of strategic accounting techniques become relevant to do. The medium of sophisticated accounting will be very helpful for accountants in participating and playing a role in presenting useful information for management in making business strategic decisions. This has been the reason of this research invention that the more the role of accountants in making business strategic decisions, the highest the effect of utilization and use of strategic management accounting in a business.

The role of accountants in making strategic decisions and the use of strategic management accounting system influences the integrated performance

Based on the testing result of hypothesis which has been done before the role of accountants influences business integrated performances positively. The result of this research supports the hypothesis of the role of accountants having a positive influence on achievement of business integrated performance in accordance with some inventions which one of them was done by Fowler (1999) who concluded that the majority of management accountants has played a role in implementing the concept of quality into the area of business accounting. And the invention is the same as the opinion of Wooldridge and Floyd (1990), De Haas and Kleingeld (1999) states that the increase of participative facility which is more effective on managerial decisions can have the effect on the organizational performance increase.

This is reasonable because in the competitive situation of industry, great ability to analyze and manage information is needed. Accountants as central function in managing

information have become an important function in their contributions to make strategic decisions. The strategic decisions which are relevant to the need of creating superiority will cause the creation and market power to a business.

The support for the hypothesis stating that the use of strategic management accounting has a positive influence to the achievement of integrated performance also agrees with several previous inventions indicated by Haque (2011); Cadez and Guilding (2008) which essentially stating that the use of management accounting system can give positive contributions to the creation of business performance. This invention clarifies that the effectiveness of the use of comprehensive accounting medium will contribute to the fulfillment of important information in taking strategic decision. The business facing strong competition atmosphere needs accurate and quick information very much. And this research shows the facts that the majority of hotel affairs in region of Southern Sumatera has utilized the level of strategic management accounting use which is relatively high. And it is reasonable in the more a business utilized the use of strategic management accounting, the highest the effect on the performance creation will be.

Conclusion

The result of research about the strategic management accounting and integrated performance at hotel industry in the region of Southern Sumatera concludes that the role of accountant give positive influence on the level of strategic management use. It means that the more of accountants play a role in making strategic decisions, the more requirements should be implemented to use strategic management accounting.

In connection with the decisive factor of integrated performance on hotel industry in the region of Southern Sumatera, the research concludes that the factor of accountant's role in making strategic decisions and the use of strategic management accounting become an important factor which can influence the performance achievement positively. It means that the qualitative aspect of the accountant's role can influence the strategic decision making of the business which can have an effect on the increase of the business performance. While the use of strategic management accounting will be the key in collecting resulting strategic information which is useful to direct the achievement of integrated performance. And it gives effect on more optimal performance achievement.

Implication

The result of this research is expected to beneficial for various parties, among other things this research has empirically proved that the strategic management accounting has a positive connection with the integrated performance. The implementation of strategic management accounting role give effects on the creation of business integrated performance. It is clear that the implementation of strategic management accounting has an important role in increasing business integrated performance. The result of this research also brings an implication to the hotel practitioners in region of Southern Sumatera. Hotel practitioners need to benefit the role of strategic management accounting optimally to support the integrated performance achievement.

Research Limitedness

This research certainly still has limitedness with the hope can be improved and can be completed in the next research. This research was only done in the region of Southern Sumatera where this region has characteristics and aims of consumer which can be different from the characteristics of hotel industry in other regions. So this result of research can't be generalized for hotel industry in other region. Further research can be do in different regions were possible to have a different characteristic to refine the findings.

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Appendix

1. Instrument integrated performance
 - Return on investment
 - Margin on sales
 - Capacity utilization
 - Customer satisfaction
 - Product quality
 - Development of new products
 - Market share
2. Instrument the role of accountant
 - Identifying problems and proposing objectives
 - Generating options
 - Evaluating options
 - Developing details about options
 - Taking the necessary actions to put changes into place
3. Instrument the use of strategic management accounting system
 - 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.