

The Impact of Accounting Information System in Planning, Controlling and Decision-Making Processes in Jodhpur Hotels

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Abstract

The study aims to identify the reality of accounting information systems in four and five-star hotels in terms of planning, controlling and decision making. The descriptive analytical method has been used through data collection by means of a questionnaire distributed to various hotel accountants. After the statistical analysis of the questionnaire, appeared several key findings most important of which are that hotels in Jodhpur didn't use the methods of accounting information system in planning, control and decision making processes. The study finding respectively that all grouped items have a mean of (1.77, and 0.00), (1.85 and 0.00), (1.98 and 0.00) level of significance (p-value), which means that these hypothesizes is rejected. Because there is no relationship between accounting information system and planning, controlling, and decision-making in four and five star Jodhpur Hotels. The study recommends increase the rehabilitation of the cadres and develop the information system at Jodhpur hotels towards the efficient application of accounting information system methods.

Keywords: Accounting information system, Planning, Controlling, Decision Making, hotels.

1. Introduction

In recent years the firms started changing faster and faster front of globalization technology, part of this changing is an accounting information system, any change depends on data and information, to improve an international accounting information system or to make it more successfully business should be collect high quality of data which will be lead to high quality of information about this enterprise, these information it will be the way to planning, controlling and make right decision. Indeed, Accounting Information System (AIS) is vital to all organizations (Borthick and Clark, 1990; Curtis, 1995; Rahman et al., 1988; Wilkinson, 1993; Wilkinson et al., 2000).

Accounting information can be used to translate these different dimensions into a common financial dimension. Accounting information uses formalized categories for collecting and reporting information that creates a common language with which members of the organization can communicate. Formalization permits the transmission of information with fewer symbols and this facilitates the coordination between different functions that need to provide input to the decision-making process. However, accounting information is also an imperfect representation of the underlying decision problem, since not all aspects involved can be quantified perfectly in financial numbers (Galbraith, 1973).

Accounting information may help managers to understand their tasks more clearly and reduce uncertainty before making their decisions (Chong,1996). We talk about uncertainty as a lack of information compared to what a decision-maker needs to make a decision (Galbraith, 1973), and the less managers are able to predict the outcomes from their actions, the more uncertainty there is.

The decision to centralize or outsource part or all of the accounting functions involves strategic decisions as well as practical considerations. The reasons for companies considering this are partly to do with cost and reporting processes (Chin et al., 1995), but also relate to improving the strategic accounting function, an issue currently of growing importance to hotel groups (Collier and Gregory, 1995). This raises issues for on-site management concerning the extent of, and responsibility for, the control they undertake. If accounting processes are taken out of the unit, then there may no longer be a need for an on-site financial controller, and hence operational managers may have to take more responsibility for control issues. This raises issues about the perceived skills of managers, and the extent to which the controller is viewed as an advisor to the business, as well as a processor of accounting data.

George, H. Bodnar., and William, S. Hopwood. (2001). they discuss various factors involved in financial control over computer-based accounting information systems. And describe the nature of management decisions, Elaborate on the types of decisions that managers make, describe various reports used for management planning and control. Indeed, wide variety of people within and outside the organization uses accounting information for decision-making (Rahman and Halladay, 1988, Renau and Grabski, 1987).

Hotels like any sector need to apply the accounting information system by improving the quality of services by planning, controlling and make different decisions by managers, so

that new technology became plays an important role to cover and record wide range through the impact of accounting information system in planning, controlling and decision making processes in the core of hotels.

2. Literature Review

The study by Majed, Adel. Alsharayri. (2011). under the title. "The E-Commerce Impact on Improving Accounting Information System in Jordanian Hotels", this study is aimed to determine the effect of the electronic commerce on accounting information system development in Jordan. The data analysis found out that accountants in Jordanian hotels have positive attitudes towards information technology, and use internet in accounting works, they agree that hotels depend on E- Commerce and customers get orders by using website.

Eva, Heidhues., & Chris, Patel. (2008). under the title. "The Role of Accounting Information in Decision-Making Processes in a German Dairy Cooperative", this research has significant implications for the international application of management accounting procedures and practices in decision-making processes. Multinational enterprises, governments and researcher would benefit from such insights into the utilization of accounting information in various national contexts.

The development of theories on costing, combined with advances in information technology, has improved the theoretical capabilities of such systems. However, two questions remain largely unanswered: a) whether these theories lead to tangible improvements; and b) what are the variables that drive the success of cost accounting systems. Our research shows that hotel managers need to be convinced about the use and performance benefits of such systems in the decision making process.

Burchell et al. (1980) discuss different roles of information in decision-making depending on the level of uncertainty. These roles are defined along two dimensions: uncertainty of objectives and uncertainty of cause and effect. Accounting information is one type of information that can be used as a 'learning machine'. Accounting information can help to evaluate how objectives might be achieved by quantifying the financial impact of each alternative available to the decision.

We propose that accounting information is particularly useful in operations management when uncertainty over the consequences of action is caused by uncertainty about the weights of the diverse effects of an action. The effects of a decision are various and expressed in different units of measurement, e.g. number of units produced, lead-time of processes, reliability of processes, service towards customers, inventory levels, capacity utilization levels, number of different products. One source of uncertainty is lack of knowledge regarding which effects will occur.

Rajiv, D. and Banker, Hsihui. Chang. (2002). under the title. "Impact of Information Technology on Public Accounting Firm Productivity", this study focuses on five offices of an international public accounting firm that recently made large IT investments, primarily in audit software and knowledge-sharing applications. Both qualitative and quantitative information from the research site are analyzed to estimate the change in productivity

following the implementation of IT. The results from both regression analysis and Data Envelopment Analysis (DEA) indicate significant productivity gains following IT implementation, documenting the value impact of IT in a public accounting firm.

The relationship between IT and accounting practices was investigated qualitatively using six case studies and we will measure the impact of IT on accountants' tasks. The findings suggest a tendency for change and the decentralization of accounting tasks.

Sajady, PhD, m. dastgir, PhD and h. hashem nejad, m. s. (2008) under the title. "evaluation of the effectiveness of accounting information systems", in this study the effectiveness of accounting information systems of finance managers of listed companies at Tehran stock exchange is evaluated. The results indicate that implementation of accounting information systems at these companies caused the improvement of managers' decision-making process, internal controls, and the quality of the financial reports and facilitated the process of the company's transactions. The results did not show any indication that performance evaluation process had been improved.

3. Problem of the Study

The purpose of this study is to see relationship between Accounting Information System and Decision making in four and five – star Jodhpur hotels, AIS is required by the managers at all levels has to Planning, Controlling and make short term and long term decisions. Short term decision-making needs cost data both fixed and variable costs, Long-term decisions are made by the top-level executives for the future course of action. The managers at various levels are in need of certain type of AIS. And the question that mentions here is how the AIS impact in planning, controlling and decision making managers in four and five-star hotels. Accounting information is not likely to be useful for every decision problem, because it has specific advantages and disadvantages. Managers often consider the management accounting information that is provided as not very useful for decision-making and they would like to have better information (Karmarkar et al., 1990; Sullivan and Smith, 1993).

4. Importance of the Study

The accounting information system has a great role in many decisions. Therefore, the recognition by planning, controlling and decision making of these systems in Jodhpur tourist hotels and its relationship with technology would contribute to correction of any defect, if any, especially if caused by lack of access to available technology, thus it helps in planning, controlling and making decisions more rational in the light of fierce competition in four and five-star hotels sector in the Jodhpur city (JC) on which the Indian economy depends increasingly to overcome the encountering problems.

5. Objectives of the Study

The researcher aims to investigate accounting information systems in four and five-star hotels of Jodhpur city (JC) in terms of planning, controlling and decision-making. In addition to the following:-

1. To find the relationship between Accounting Information System and Controlling in four and five – star Jodhpur hotels
2. To identify if there is an impact of Accounting Information System and Planning in four and five – star Jodhpur hotels.
3. To find out the difficulties facing Jodhpur hotels that is related to the application of accounting information system.
4. To find there is relationship between Accounting Information System and Decision making in four and five – star Jodhpur hotels.

6. Research Methodology

6.1 Data Collection

In this research, two types of data have been used; primary and secondary data.

Primary data have been collected through the answers received from side the manager in four and five-stare Jodhpur hotels.

Secondary data that have been used in this research are from annual reports and accounts of State Hotel of India, Books, Journals, Periodicals and computer database.

6.2 Hypotheses of the Study

H1: There is relationship between Accounting Information System and Planning in four and five – star Jodhpur Hotels.

H2: There is relationship between Accounting Information System and Controlling in four and five – star Jodhpur Hotels.

H3: There is relationship between Accounting Information System and Decision making in four and five – star Jodhpur Hotels.

H\$: What are the difficulties facing Jodhpur hotels that are related to the application of accounting information system?

6.3 Data Analyses

In this research, the Statistical Package for the Social Sciences (SPSS) was used for data entry as well as for examining the data later. Data preparation was the initial step, which aimed to convert raw data into a more structured format that is more appropriate for analysis. Tasks in this stage included data editing, data coding and data entry. Descriptive statistics were used to summarize respondent's characteristics, including demographic information, such as age, gender; also questions about the participating company's profile, such as the numbers of Customer were included. Furthermore, inferential statistics were used to test hypotheses to determine the relationship between variables. In particular, Pearson Correlation was used to verify the association of interval level to the construct, whilst Chi-square was used to validate the association between nominal variables and the construct. Moreover, the

Cronbach coefficient alpha was used for reliability tests. Lastly, the variable analysis tool, analysis of variance (ANOVA), was used to determine the Impact of Accounting Information System in Planning, Controlling and Decision-Making Processes in Jodhpur Hotels

7. Description of Personal Factors and Functional Respondents

Table No. (1) Shows a description of personal and functional factors of the sample individuals, as follows:

- **Gender:** it is shown that 86.0 % of the sample is male, and 14.0 % female.
- **Age range :** it is shown that 42.0 % of the sample their age from 21 to 30 years and 34.0 % between 31- 40 years, 14.0 % between 41 to 50, 6.0 % between 51- 60 years, 4.0 % of those% less than 20 years .
- **Monthly income:** the table shows that 50.0 % of the sample their income less than 1000\$, 38.0 % between 1001\$ - 2000\$, 8.0 % between 2001\$ - 3000\$, and 4.0 % their income More than 3000\$.
- **Occupation:** 82.0 % of the sample individuals are working in Private Sector, and 18.0 % in Public Sector.
- **Education:** 62.0 % of the sample study has Bachelors degree, and 26.0 % of the sample has Masters Degree, 6.0 % of the sample has Post Graduate degree, and the same percentage has High School.
- **Experience years:** 30.0 % of the samples study their experience from 4 to 6 years and 26.0 % between 7- 9 years, 24.0 % less than 3 years, 20 % equal or more than10 years.

Table 1. The frequencies and percentages of the personal levels of the respondents

Factor		Frequency	Percentage %
Gender	Male	43	86.0
	Female	7	14.0
Age	less than 20 years	2	4.0
	21- 30 years	21	42.0
	31 – 40 years	17	34.0
	41-50 years	7	14.0
	51 -60 years	3	6.0
	61 more	----	----
Income	less than 1000\$	25	50.0
	1001\$ - 2000\$	19	38.0
	2001\$ - 3000\$	4	8.0
	More than 3000\$	2	4.0
Occupation	Private Sector	41	82.0
	Public Sector	9	18.0
Education	High School	3	6.0
	Bachelors degree	31	62.0
	Masters degree	13	26.0
	Post Graduate degree	3	6.0
Experience years	less than 3 years	12	24.0
	4 – 6	15	30.0
	7 – 9	13	26.0
	Equal or more than 10 years	10	20.0

7.1 Stability of the Measure

The stability of the measure was tested using Cronbach's alpha coefficient, it is shown from Table (2) that:

Alpha value related to items of planning equals to 0.71.

Alpha value related to items of controlling equals to 0.75.

Alpha value related to items of decision Making equals to 0.82.

Alpha value related to items of difficulties equals to 0.79

Alpha value related to all items equals to 0.88.

All these values are greater than 0.60 which means that the measure is stable.

Table 2. The saturation of the paragraphs and results of Cronbach's alpha Test

Item/ dimension	Saturation	Cronbach's alpha	Item/ dimension	Saturation	Cronbach's alpha
Planning		0.71	14	0.37	
1	0.41		15	0.44	
2	0.56		16	0.50	
3	0.77		17	0.79	
4	0.48		18	0.64	
5	0.50		19	0.51	
6	0.35		20	0.60	
Controlling			Difficulties		
7	0.33	0.75	21	0.47	0.79
8	0.61		22	0.44	
9	0.72		23	0.80	
10	0.64		24	0.52	
11	0.40		25	0.45	
Decision Making			26	0.38	
12	0.63	0.82	Total		
13	0.73				0.88

7.2 Validity of Instrument

The validity of the instrument was verified by using the Factorial Analysis to check the connection between the sentences and the dimension it's related to. Table 1 shows the results of this analysis, where the saturation of all the items for each dimension were high, and >0.30 which is acceptable, this means that each item is related to the dimension it belongs to.

7.3 First Hypothesis

There is relationship between Accounting Information System and Planning in four and five – star Jodhpur Hotels.

Table 3 shows that all the items have an arithmetic means less than 3.00 which mean that they are not statistically significant, That is, these things do not exist. Item (1) which measures how much The hotel depends on revenue cycle in planning for sales & cash collections, received the lowest arithmetic average, This indicates that it is the most decline. Item (6) which measures how much the Hotels System gets on the Information from current payroll system in planning for future payroll system, received the greater arithmetic average, this indicates that it is the least decline .

Test of first hypothesis:

The table shows that all grouped items have a mean of 1.77, and 0.00 level of significance (p-value), which means that this hypothesis is rejected. Which means there is no relationship between Accounting Information System and Planning in four and five – star Jodhpur Hotels?

Table 3. Arithmetic mean, standard deviations, t value, and P-Value of Planning:

No	Item details	mean	Std. deviation	t-value	P-Value
1	The hotel depends on revenue cycle in planning for sales & cash collections.	1.42	0.50	22.41-	0.00
2	The hotel depends on expenditure cycle in planning for purchasing & cash distributions	1.74	0.90	9.91-	0.00
3	AIS Provide Hotels System by Information about production cycle in planning for cost management & product pricing.	1.66	0.63	15.13-	0.00
4	AIS Provide Hotels System by Information about human resources cycle in planning for recruiting new employees.	1.84	0.68	12.05-	0.00
5	The Hotels System gets on the Information from development department in planning for technological developments.	1.94	0.51	14.65-	0.00
6	The Hotels System gets on the Information from current payroll system in planning for future payroll system.	2.02	0.74	9.34-	0.00
	All grouped items	1.77	0.38	22.84-	0.00

7.4 Second Hypothesis

There is relationship between Accounting Information System and Controlling in four and five – star Jodhpur Hotels.

Table 4 shows that all the items have an arithmetic means less than 3.00 which mean that they are not statistically significant, That is, these things do not exist. Item (10) which measures how much AIS Provide Hotels System about control information that should be timeliness, received the lowest arithmetic average, this indicates that it is the most decline. Item (8) which measures how much the hotel depends on the control information that should be cost effectiveness., received the greater arithmetic average, this indicates that it is the least decline .

Test of second hypothesis:

The table (4) shows that all grouped items have a mean of 1.85, and 0.00 level of significance (p-value), which means that this hypothesis is rejected. Which means there is no relationship between Accounting Information System and Controlling in four and five – star Jodhpur Hotels?

Table 4. Arithmetic mean, standard deviations, t value, and P-Value of controlling:

Item No	Item details	mean	Std. deviation	t-value	P-Value
7	Hotel depends on the control information that should be relevant.	1.90	0.30	25.67-	0.00
8	Hotel depends on the control information that should be cost effectiveness.	2.10	0.71	9.00-	0.00
9	AIS Provide Hotels System about control information that should be accuracy.	1.74	0.63	14.08-	0.00
10	AIS Provide Hotels System about control information that should be timeliness.	1.68	0.65	14.30-	0.00
11	AIS Provide Hotels System about control information that should be clarity.	1.82	0.52	15.97-	0.00
	All grouped items	1.85	0.33	24.53-	0.00

7.5 Third Hypothesis

There is relationship between Accounting Information System and Decision Making in four and five – star Jodhpur Hotels.

Table 5 shows that all the items have an arithmetic means less than 3.00 which means that they are not statistically significant, That is, these things do not exist. Item (16) which measures how AIS help hotels management to make financing decision, received the lowest arithmetic average; this indicates that it is the most declines. Item (20) which measures how much AIS help hotels management to make dividend decisions, received the greater arithmetic average, this indicates that it is the least decline.

Test of third hypothesis:

The table (5) shows that all grouped items have a mean of 1.98, and 0.00 level of significance (p-value), which means that this hypothesis is rejected. Which means there is no relationship between Accounting Information System and Decision Making in four and five – star

Jodhpur Hotels relationship between Accounting Information System and Decision Making in four and five – star Jodhpur Hotels?

Table 5. Arithmetic mean, standard deviations, t value, and P-Value of decision making:

Item No	Item details	mean	Std. deviation	t-value	P-Value
12	AIS help hotels management to make inventory decisions.	2.02	0.71	-9.71	0.00
13	AIS help hotels management to make income statement decisions.	2.12	0.77	-8.05	0.00
14	AIS help hotels management to make investments decisions.	1.90	0.71	-11.00	0.00
15	AIS help hotels management to make cash related decisions.	1.96	0.81	-9.11	0.00
16	AIS help hotels management to make financing decision.	1.70	0.58	-15.84	0.00
17	AIS help hotels management to make marketing decisions.	1.90	0.54	-14.30	0.00
18	AIS help hotels management to make production decisions.	1.94	0.65	-11.50	0.00
19	AIS help hotels management to make informed economic decisions.	1.98	0.43	-16.85	0.00
20	AIS help hotels management to make dividend decisions.	2.30	0.65	-7.65	0.00
	All grouped items	1.98	0.40	-17.97	0.00

7.6 Fourth Hypothesis

The Jodhpur hotels facing difficulties that are related to the application of accounting information system.

Table 6 shows that all the items have an arithmetic means greater than 3.00 and p-value less than 0.05 which means that they are statistically significant, That is, these difficulties facing Jodhpur hotels. Item (26) which measures which measures the not to develop the information system enough to the optimal application of accounting information system, came in the first rank with an arithmetic average of 4.28. Item (25) which measures the Lack of competition that urges the application of accounting information system, came in the second rank with an arithmetic average of 4.07. And then came paragraphs No. 22, 24, and 23, respectively. Item (21) which measures the Lack of qualified of Cadres that implement the methods of accounting information system, came in the last rank with an arithmetic average of 3.34.

Test of fourth hypothesis:

The table (6) shows that all grouped items have a mean of 3.90, and 0.00 p-values, which means that this hypothesis is accepted. Which means The Jodhpur hotels facing difficulties that are related to the application of accounting information system?

Table 6. Arithmetic mean, standard deviations, t value, and P-Value of difficulties:

No	Item details	Mean	Std. deviation	t-value	P-Value
21	Cadres that implement the methods of accounting information system are not qualified.	3.34	0.48	5.02	0.00
22	Costs of the application of accounting information system are relatively high.	4.06	0.42	17.67	0.00
23	Senior management is not convinced by the methods of accounting information system.	3.78	0.42	13.18	0.00
24	Software required by the application of accounting information system is not available.	3.86	0.57	10.64	0.00
25	There is no competition that urges the application of accounting information system.	4.07	0.55	13.63	0.00
26	The information system is not developed enough to the optimal application of accounting information system	4.28	0.45	19.96	0.00
	All grouped items	3.90	0.24	26.93	0.00

8. Results

1- There is no relationship between Accounting Information System and Planning in four and five – star Jodhpur Hotels. where the hotels do not depend on revenue cycle in planning for sales & cash collections, Nor on expenditure cycle in planning for purchasing & cash distributions, AIS does not provide Hotels System by Information about production cycle in planning for cost management & product pricing, Nor provide Hotels System by Information about human resources cycle in planning for recruiting new employees, the Hotels System does not get on the Information from development department in planning for technological developments, and nor gets on the Information from current payroll system in planning for future payroll system .

2- There is no relationship between Accounting Information System and Controlling in four and five – star Jodhpur Hotels. Where Hotels do not depend on the control information that should be relevant, nor on the control information that should be cost effectiveness, AIS do not provide Hotels System about control information that should be accuracy, nor about

control information that should be timeliness, and nor System about control information that should be clarity.

3- There is no relationship between Accounting Information System and Decision Making in four and five – star Jodhpur Hotels relationship between Accounting Information System and Decision Making in four and five – star Jodhpur Hotels. where AIS do not help hotels management to make inventory decisions, nor management to make income statement decisions, nor to make investments decisions, nor to make cash related decisions, nor to make financing decision, nor to make marketing decisions, to make production decisions, nor to make informed economic decisions, and nor to make dividend decisions.

4- The Jodhpur hotels facing difficulties that are related to the application of accounting information system. where Cadres that implement the methods of accounting information system are not qualified, Costs of the application of accounting information system are relatively high, Senior management is not convinced by the methods of accounting information system, Software required by the application of accounting information system is not available, there is no competition that urges the application of accounting information system, and the information system is not developed enough to the optimal application of accounting information system .

9. Recommendations

The Jodhpur hotels management should depend on accounting information systems in planning for sales & cash collections in revenue cycle and purchasing & cash distributions for expenditure cycle.

The study recommends increase of the development the information systems at Jodhpur hotels towards the efficient application of accounting information system methods.

The study recommends the Jodhpur hotels management should use accounting information systems in control information to get more relevant, cost effectiveness, accuracy, timeliness and clarity.

The study recommends the Jodhpur hotels management should depend on accounting information systems to make financing decisions.

The study recommends increase human resources rehabilitation in Jodhpur hotels, especially the head of departments.

The Jodhpur Hotels to get high quality information from the system require software for develop the optimal application of accounting information system.

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