Antecedents of Management Accounting Practices and Hotel Performance: Evidence from Malaysian Borneo States

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ABSTRACT

Management accounting practices remain one of the crucial issues in management accounting research. However, little is known about management accounting practices in the hotel industry in East Malaysia, particularly Sabah, Sarawak, and the Federal Territory of Labuan compared to those in West Malaysia (Peninsular Malaysia States). The hotel sector is the heartbeat of the tourism industry as one of the main contributors of revenues in these states that fill up the states' coffers. Furthermore, the questions on what factors contribute to management accounting practices are still debatable and varied. Hence, this research aimed to investigate the antecedent factors that contribute to management accounting practices and to examine the effects of management accounting practices in hotel performance. Moreover, rapid growth in the economic system has changed the needs of business enterprises. These changes are accelerated with innovation in technology, the intensifying of market competition, and hotel size. Therefore, managers need to be fully equipped with the latest accounting information for making better business decisions to maximize their performance. We expect this study to contribute to the theoretical and practical aspects of antecedent of management accounting practices to firm performance that will become valuable to many stakeholders and policymakers. Future studies should adopt different approaches, e.g. adopting a qualitative approach or multi-group analysis to enrich the current literature on management accounting practices.

Keywords: Management Accounting Practices, Hotel Performance, Antecedent

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INTRODUCTION

The tourism industry is regarded as one of the world's largest and most dynamic industries (Lamsfus *et. al.,* 2015), implying that the supply side of tourism providers must constantly adapt to the ever-changing demands of tourists (Weiermair, 2006), aside from its role as a catalyst for innovation (Omerzel & Jurdana, 2016). Undeniably, the hotel sector is the heartbeat of the hospitality industry, which is considered an umbrella term for a wide range of services industries, including food services, accommodation, entertainment, and travel services. Service industries, in general, are highly heterogeneous. Also known as the tertiary sector that involves the third traditional economic sector, including retail, banks, hotels, real estate, education, and health, is accounted as the vital contributor in the global economy. Indeed, tourism is, after manufacturing and commodities, the 3rd major contributor to Malaysia's GDP. In 2019, this sector contributed about 10.3 per cent to the total GDP (World Travel and Tourism Council, 2020). In the same vein, tourism is an important economic driver for Sabah, Sarawak, and the Federal Territory of Labuan. Dubbed as the most visited states in Malaysia, Sabah and Sarawak recorded an astonishing 22 million and 19.8 million domestic visitors in 2019 (DOSM, 2020).

The goal set by Malaysia for 2018 was 33.1 million tourist arrivals and RM124 billion receipts and the aim for 2020 was to achieve 36 million tourist arrivals with a RM168 billion receipt. The goals set by the Malaysian government has motivated the hospitality industry to achieve its annual target of tourist arrivals. Although the hotel room rates are expected to remain relatively unchanged due to promotions by new entrants, existing hotels may increase their rates to stay competitive in the market. Besides offering promotions and creative packages to customers, hotels need systems to satisfy customer quality requirements for facilities and services and targeted financial performance (Rosa *et. al.,* 2015; and Chung & Parker, 2008). This may increase their revenue and return on investment. As a consequence, the hotel industry intensely competes with each other not only to attract more customers and to increase financial performance but also to improve their operational performance, such as the Revenue Per Room Available (RevPar), Average Annual Occupancy Rate (AOR) and Average Daily Room Rate (ADR).

The targets set by the Malaysian government have challenged the hospitality industry to continue contributing and achieving the annual target of tourist arrivals. Simultaneously, this represents hotel occupancy patterns. To date, it is evident that the hotels closely track their activity and the capacity to maintain it in the much-intensified competitive environment where some proponents suggest that management accounting (MA) could help speed up the implementation of management accounting practices (MAPs). Specifically, MAPs continue to track an organization's success closely and meet market challenges, especially regarding consumers and products (Bromwich, 1990; Govindarajan & Gupta, 1985; Simmonds, 1986; Simons, 1987).

Following previous research, the current study concluded that antecedent contingency factors, such as hotel size, intensity of market competition, and technological advancement, play a role in the adoption of MAPs in an organization (Sunarni, 2013, Ibrahim, 2020). The consequence of the market economy, competitive pressure, modernization, limited resources, business complexity, and increasing in technological change has driven firms to recognize the need for objective information, as well as the need for more detailed cost information (Waweru, Houge, & Uliana, 2005). On another note, as explained in the context of the Contingency Theory (CT), Emmanuel, Otley, and Merchant (1990) discovered that the variation and diversity of management accounting practices are related to multiple contextual factors such as competition, size, and cost structure.

Management accounting practices implemented in businesses may aid in providing relevant and valuable information to hotel managers, including the long-term viability of businesses in today's world of global competition (Sunarni, 2013). Furthermore, Pavlatos and Kostakis (2015) asserted that the innovative business environment, primarily caused by the global economic downturn, necessitated the usage of MAPs to continuously improve with higher profitability to keep up with market dynamics (Sunarni, 2013). According to Abdel Al and McLellan (2013), MAPs significantly impact a firm's performance. As a result, MAPs are thought to cover various aspects of the organization, including cost control, resources, operational activities, and strategic planning, all of which have become common approaches to managing multiple aspects of a firm's performance.

Notably, the hospitality industry is one of Malaysia's main revenue contributor of foreign exchange receipts. Thus, the role of MA in the hospitality industry, as advocated globally, needs to be understood. A review of the existing literature revealed that MA in the Malaysian hospitality industry is one of the less explored areas (Md Salleh, Abdul Hamid, Hashim, & Om, 2010), particularly on how adoption of MAPs influence firm performance in the hospitality industry. Furthermore, government requirements and competition among hoteliers are some of the challenges that have to be ensured to remain competitive whilst improving profit in operating the hotel business in Malaysia (Md Salleh, Abdul Hamid, Hashim, & Om, 2010).

In light of the discussion above, this research aimed to find out more about the diversity of MAPs by exploring which antecedent factor contributes more to the adoption of MAPs towards the hotel performance. By employing a quantitative approach, this research focused on the hotel industry based in Borneo, Malaysian states. This research was expected to deduce informative findings, both in the theoretical and practical forms, on factors affecting the adoption of MAPs and their influence on hotel performance. Thus, policymakers, hoteliers, stakeholders, and practitioners may benefit from the findings in understanding further the roles and application of MAPs in their firms.

LITERATURE REVIEW

Management Accounting Practices (MAPs)

MA is responsible for providing information to individuals within a company to help them make better decisions and contribute to the improvement of the organization (Drury, 2015). According to Hilton and Platt (2013), MA is the process of identifying, measuring, analyzing, interpreting, and communicating data to achieve organizational objectives. Furthermore, Macinati and Anessi-Pessina (2014) described MA as a set of cost-related management practices.

The usage of MAPs in an organization is one of the most critical issues in management accounting. Islam and Kantor (2005) interpreted

MAPs as management accounting practices that use existing methods and techniques to deliver management accounting information to managers as they conduct their management activities. MA can be defined as highly complicated activities in a specific framework. It is viewed as an essential element of an organization's operations because it represents a broader feature than its previous terms of bean-counting process, back door function, and many other terms that imply its traditional roles functionality (Noordin *et. al.,* 2014).

As a result, MA is defined as business processes that collect and analyse valuable information. Changes in the global economy have an impact on how companies are run, traded, and managed. Since management accountants have conventionally delivered information that aids and supports efficient operations and management, these changes indirectly impact their functions and tasks. Various variables have prompted business executives to discover new ideas, with implications for the roles of management accountants. For example, Burns and Baldvinsdottir (2005) mentioned globalization, technology, corporate trends, and accounting scandals are also motivating factors in the changing roles of management accountants.

According to a study by Horngren (1995), the focal point of cost management should be on decisions and the various cost management techniques, systems, and measurements that encourage and assist managers in making more informed economic decisions. Burns and Scapens (2000) opined that the competitive market, mainly due to globalization, was the most widely mentioned reason for a change in MA. However, previous research has found a few controversies in MA.

Kaplan (1986) claimed that MA is behind the times, and Kaplan and Johnson (1987) contended that MA is incapable of innovation. Moreover, according to Noordin, Zainuddin, Fuad, and Mail (2014), traditional MA is regarded as "slow" as well as "ill-defined" and less relevant and short-term in establishing the direction of an organization.

The number of innovative MAPs in various industries has grown in recent decades. (Pavlatos, 2014; Abdel-Kader and Luther, 2008). As a result, contexts like "strategic management accounting" and "advance management accounting" have begun to gain popularity (Nordin et al.,

2014). Furthermore, advanced management accounting techniques are usually known as contemporary MAPs (Chenhall and Langfield-Smith, 1998). Advanced management accounting combines both financial and non-inancial information and has a specific strategic focus (Chenhall & Langfield-Smith, 1998), such as Activity-Based Cost, Strategic Management Accounting, Balanced Scorecard, and Benchmarking.

Several past studies have claimed that traditional the management accounting system is inflexible and limited (Noordin *et.al.,* 2014; Ahmad & Leftesi, 2014; Aziz, 2012; Abdel-Kader & Luther, 2008). Some argued that the organization's strategic needs had not been considered, non-monetary data have been disregarded, and decision-making had not been taken into account. Over the years, MA techniques have been widely used in most of the countries (Dick-Forde, Burnett, & Devonish, 2007), particularly since the late 1980s, when they began to play more strategic functions (Simmonds, 1982). This circumstance corresponds to the emergence of strategy development in business, which occurred around the same time. As many have stated, this move is in line with the increasing complexity of how enterprises are run due to globalization and MA theory advancements (Zarowin, 1997; Siegel, & Sorensen, 1999; & Burns & Burns & Scapens, 2000). Researchers also argue that MA can help managers meet today's challenges and competitive environments by supplementing their changing needs (Allot, 2000).

According to some researchers, the failure of management accounting to produce the desired result was not be caused by environmental factors or flaws in the system but due to the practitioners' inefficient management of accounting tools (Nandan, 2010). According to Drury (2015), traditional management accounting systems have failed to report information that has formed competitive advantages such as customer satisfaction, reliability, flexibility, lead times, and quality, which constitute a global manufacturing company's strategic goals.

Waweru, Houge, and Uliana (2005) indicated that the impact of the economic system, increased competition, modernization, limited resources, business changes, and advancement in technology had led organizations to recognize the need for objective information and the need for further cost information. This is critical in today's business environment, where

executives must constantly ensure that their firms can compete in the global market. Furthermore, to stay afloat in the market, a company needs to keep pace locally and internationally.

Because of the economy's rapid growth, managing today's businesses have become more complex. Managers must respond more to changes in the business environment in a rapidly changing global economic environment. Additional factors that have influenced the way businesses are conducted include technological advancements, political turmoil, information and communication technology, economic crisis, cultural changes, and market competition intensity. Furthermore, according to Garg Ghosh, Hudick, and Nowacki (2003), in an increasingly competitive environment and business climate uncertainty significantly impacted managers to make strategic decisions promptly and effectively. In addition, managers must be equipped with various skills to address changes in today's economy and seek to provide more stringent support from all aspects of an organization.

As a result, a lot of research has been conducted in management accounting that examined its contribution in improving customer satisfaction. Although much research is available in MA, most of it focuses on traditional methods of reducing costs rather than advanced techniques for customer satisfaction measurement. MA in the hospitality industry is one of the areas that has received little attention (Pellinen, 2003). Only a few studies have looked into the adoption of MA systems in hotels (Sevim & Korkmaz. 2015).

Hence, MA has evolved to respond to changes in the industry and multilateral environment. MAPs have developed theoretical and practical knowledge to equip organizational management with the necessary tools for accurate and timely customer satisfaction decisions. Simply put, this research examined the MAPs in the hotel industry in Malaysia, specifically in Sarawak, Sabah, and the Federal Territory of Labuan, so that current practices and related antecedent factors are better known.

Hotel performance
Performance measurement quantifies the efficiency and effectiveness of an action (Neely, Mills, Platts, Gregory, and Richards (1994). In addition, performance measurement systems is a set of measurements to

quantify efficiency and effectivity. Neely (1999) claimed that performance measurement is the process of quantifying past behaviour. However, Atkinson, Banker, Kaplan, and Young (2001) defined performance measurement as the most misunderstood and most challenging task in Management Accounting.

Organizational performance measurement has been investigated for many years, particularly in manufacturing (Maskell, 1991). Over the years, the concept of performance management has undergone gradual changes. That said, traditional cost or management accounting systems, which were introduced in the early 1900s, are more concerned with meeting the requirements of external reporting and government regulation (Johnson and Kaplan, 1987).

The business environment in the hotel industry corresponds with global and changing competition. In this regard, every hotel is in direct and indirect competition with one another.According to Ivan-kovic and Jerman (2010), intense competition forces management to get closer to their guests' wishes because it is the only way to succeed. Thus, hotel management is more committed to establishing MAPs and a performance measurement system to showcase their best products and services.

Folen and Browne (2005), Folen et. al., (2005:2007), and Folen (2009) make the argument that there is no conclusive performance measurement framework being established, given the number of complex problems associated with performance measurements. In the present context, the existing framework does not appear to be directly transferable from the manufacturing to the service sector since hotel managers must be able to deal with unique organizational success factors that portray the complicated nature of service delivery process within hotels, such as intangibility, perishability, heterogeneity, and simultaneity (Atkinson & Brander–Brown, 2001; Krambria Kapardis &Tomas, 2006).

However, the choice of metrics to guide and measure performance is one of the most critical challenges facing organizations as the measures itself is not a generic independent process that applies to all types of organizations. Therefore, it seems necessary to meet the demands in the hotel industry concerning performance measurement, service focus, the competitiveness

of the hotel environment, and the success factors affecting organizational effectiveness (Melia & Robinson, 2010).

In sum the hotel business has gained experience in performance management and measurement. Thus, the measured dimensions must be expanded. In this report, only three performance dimensions were selected: financial, operational, and customer satisfaction, adapted from Melia and Robinson (2010) who examined the performance measurement role of hotels in Ireland, and was considered the most relevant to current key issues and interests in the context of this research.

Hotel performance is the variable outcome of the current study. Since the CT was the underlying theory of the study, whether the application of a specific accounting system design "fits" with the above-mentioned contextual variables leads to improved performance was examined. In the study, the "fit" relates to the model of the relationship between the antecedent of MAPs, and the direct relationship between MAPs and hotel performance. The antecedent variables of MAPs include intensity market competition, advancement of technology, and hotel size (small or large). MAPs was the focus of the study and hotel performance as the outcome variable. Therefore, the relationship between the adoption of management accounting and performance depends on contextual organizations factors (Chenhall, 2003).

Antecedent Contingency Factors

In management accounting, contingency-based research has a long history (Chapman, 1997; Chenhall, 2003; Gerding & Greve, 2004). This theory postulates that the specific characteristics of a suitable accounting system rely on the conditions of a company (Otley, 1980). The CT also reinforces the concept that, under all circumstances, no universally acceptable accounting system applies equally to all companies (Otley, 1980; Emmanuel, Otley & Merchant, 1990).

In addition, the CT describes how an adequate accounting information system is designed to fit the company's structure, technology, strategy and environment. Hopwood (1976) noted that, although this critical observation was ignored over time, the design of MAPs and organizational structures are indivisible and interrelated.

As a result, the contingency approach assumes that the implementation of MA systems help managers achieve the company's desired outcomes or objectives. The theory explains, as mentioned previously, how an appropriate accounting data system can match an organization's strategy, structure, environment and technology. Hence, organizations are assumed to operate in an open system; however, these organizations are also concerned with their targets and react to urges both externally and internally.

Haldma and Lääts (2002) classified contingencies into two broad categories: external and internal factors. External factors describe the characteristics of the external environment at the business and accounting levels. As a result, the external environment and national culture are major external factors examined at the company level in MA and control (including cost accounting) research (Emmanuel et al., 1990; Khandwalla, 1977; Chapman, 1997; Hartmann, 2000). In contrast, the most commonly studied internal factors in MA are organizational size (Khandwalla, 1972; Bruns et al. 1975; Merchant, 1981), technology (Khandwalla, 1977; Merchant, 1984; Dunk, 1992), and company strategies (Miles, Snow & Coleman, 1978; Govindarajan & Gupta, 1985; Simons, 1987; Chenhall & Morris, 1995).

To explain the variety of MA practices, organizations must use the CT to show that particular features of an accounts system are linked to different contextual factors such as cost structure, size and competition (Emmanuel et al.,1990). In light of the previous debate, three antecedent factors were investigated using contingency as the underlying theory to explain the research. Intensity market competition (IMC), technology (TECH), and hotel size (HS) are three antecedent contingency factors that are thought to influence the adoption of MAPs in the Malaysian hotel industry.

DEVELOPMENT OF HYPOTHESES AND FRAMEWORK

Four hypotheses and a research framework were proposed and developed, as illustrated in Figure 1.

H1: IMC affects MAPs positively.
H2: TECH affects MAPs positively.
H3: HS affects MAPs positively.
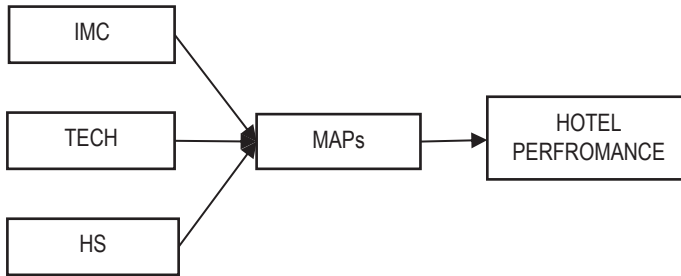**H4**: MAPs affect HP positively.

Figure 1: Research Framework

Methodology for Research

Intensity market competition is defined as an organization competing in the external environment (Ahmad, 2012) in terms of products, services, and prices with other organizations (Cadez & Guilding, 2008). The technology advancement supported the capacity management in operations efficiency and productivity, inventory control, sales growth and revenue management, marketing research and planning, customer relationship management, and personalized service (Buhalis, 2000; Buhalis & Crotts, 2013; Law, Buhalis & Cobanoglu, 2014; Benckendorff, Xiang & Sheldon, 2019). Hotel size plays a major role in whether a company has a management accounting system in place (Quinn, Hiebl, Moores & Craig, 2018).

MAPs in the study refers to budgeting, cost volume profit, standard costing, benchmarking, target costing and activity based costing (Ahmad, 2012; Nair & Nian, 2017) as displayed in Table 4. Okumus (2002) defined hotel performance as the hotel business' outcome and diverse applications in the hotel sector. Hotel performance factors in this study were financial performance, operational performance, and customer satisfaction.

A purposive sampling technique was used to check that the collected data was valid and to make sure that sample features matched the nature of the test. A questionnaire was used as a tool to collect necessary information from the respondents for this research. The measurement required a 5-point Likert scale to indicate a degree of disagreement one represents 'strongly disagree' or agreement 5 represents 'strongly agree' with each series of statements.

This research included the target population of hotels irrespective of the star rating. The target populations were divided into hotels listed under the MOTAC. The G*power 3.0 analysis was used to measure sample size (Faul et al., 2007). Using the G-Power Analysis software of f^2 0.15, α Error pro-0.05, Gf 0.90 power with three predictors tested, 99 respondents were the minimum sample for this research. One hundred and seventy-two (172) questionnaires were submitted. Only 115 hotels replied in six months, representing 66.9% of the 115 returned questionnaires, 13 were rejected, and 102 were used for analysis (88.7 per cent response rate). According to Smith (2003), a response rate higher than 25% is considered sufficient in accounting research for statistical analysis and conclusions. To analyze the data, the SmartPLS version 3.3.3 software (Ringle et al., 2015) was used to test hypotheses.

ANALYSIS OF DATA AND FINDINGS

The profile of the hotels involved in the study is presented in Table 1. Most of the respondents were 3-star hotels, management status of private companies and city hotels. The hotels are located in the western part of the country (Sabah, Sarawak, and the Federal Territory of Labuan). In addition, most hotels participating had between 1 and 100 beds and rooms below 50. The size of the hotel was measured by the number of rooms adopted from Kasimu, Zaiton and Hassan (2012). That with more than 100 rooms were considered as large hotels and less than 100 as small. 71.3% of the respondents were classified as small hotels.

Table 1: Hotel Profile

Categories	N	Percent
5 – stars	4	3.9
4 – stars	10	9.8
3 – stars	**31**	**30.4**
2 – stars	24	23.5
1 – star	12	11.8
Others	21	20.6

State		
Sabah	53	52
Sarawak	35	34.3
WP Labuan	14	13.7
No of beds		
1 – 100	**49**	**48**
100 – 200	30	29.4
200 – 300	13	12.7
Over 300	10	9.8
No of rooms		
1 – 50	**44**	**44.1**
50 – 100	43	22.5
Over 100	35	34.3
Management Status		
Private company	**97**	**95.1**
Member of a national chain	3	2.9
Member of a multinational chain	2	2
Hotel Type		
Resort	13	12.7
City hotel	**76**	**74.5**
Others	13	12.7
Hotel size (No of room)		
Small (Less than 100 rooms)	**87**	**71.3**
Large (more than 100 rooms)	35	28.7

Assessment of Reflective Measurement Model

The measurement model assessment consisted of internal consistency, convergence validity and discriminant validity (Hair, Hult, Ringle & Sarstedt, 2017). The internal consistency reliability of Hair, Black, Babin, and Anderson (2010) is defined as the extent to which attributes evaluate the constructs. Table 2 shows the findings of construct reliability (CR) and convergent validity tests. The results demonstrated a high inner consistency of the constructs (or variables under investigation) (Rolán and Sánchez-Franco 2012) to support the convergent validity and average variances

extracted (AVE) (Hair et al., 2017). All measuring indicators of each building achieved a satisfactory load value of above 0.683. (Hair et al., 2017).

The results showed that the composite reliability for Hotel Performance (HP) = 0.941, Intensity Market Competition (IMC) = 0.947, Technology (TECH) = 0.831, implying that the exogenous constructs had high internal consistency. Similarly, these constructs showed a satisfactory convergent validity for the average variance extracted (AVE) value of each construct was greater than the 0.5 thresholds, showing that all indicators could explain more than 50 percent of endogenous construction (HP).

Table 2: Evaluation of the Measurement Model

Construct	Item	Loadings	CR	AVE
HS	HS1	1.000	1.000	1.000
HP	HP1	0.946	0.941	0.917
	HP2	0.956		
	HP3	0.970		
IMC	IMC1	0.848	0.947	0.751
	IMC2	0.805		
	IMC3	0.886		
	IMC4	0.911		
	IMC5	0.877		
	IMC6	0.867		
TECH	TECH1	0.683	0.831	0.553
	TECH2	0.692		
	TECH3	0.825		
	TECH4	0.765		

*No item was deleted due to poor loading Composite Reliability <.708 (Hair et al., 2017)

Discriminant Validity Assessment

Table 3 shows the heterotrait-monitrait correlation (HTMT) criteria for the assessment of discriminant validity (Ringle, Wende, & Will, 2018). This study applied the HTMT criteria of Henseler (2015) to access discriminat validity. The result showed that all values were below the threshold of 0.85 indicating that discriminant validity was established (Diamantopoulos and Siguaw 2006). This means that there was no issue with multi-linearity in

the outer model between indicators loaded on these constructs. Therefore, we proceeded with structural model evaluation to examine the proposed hypotheses.

Table 3: HTMT Criterion

	HP	HOTELSIZE	IMC	MAPS	TECH
HP					
HOTELSIZE	0.163				
IMC	0.245	0.121			
MAPS	0.565	0.268	0.618		
TECH	0.430	0.253	0.427	0.657	

Criteria: Discriminant validity is established at HTMT0.85. All values are below threshold of 0.85 thus discriminat validity is established

Assessment of Formative Measurement Model

To assess formative measurement models, the formative concept must have a substantial correlation with a reflective metric of the same construct. This is referred to as redundancy assessment (Chin, 1998). Hair et al. (2017) stated that redundancy assessment can be accomplished by utilizing formative constructs as exogenous latent variables that forecast the same construct operationalized by reflective indicators or a single global item that encapsulates the meaning of the construct being measured by the formative indicators. It is essential that the path coefficient connecting the constructs is at least 0.70 to demonstrate the formative construct's convergent validity (Hair et al., 2017). According to the redundancy assessment, the formative constructs for MAPs path coefficient were 0.777, more significant than 0.70, as illustrated in Table 4. As a result, the formatively measured constructs had substantial degrees of convergent validity (Klassen & Whybark, 1999).

Table 4: Assessment of Formative Measurement Model

Construct	Items	Convergent Validity	Weight	VIF	t-value weights	sig
MAPs	ABC1		0.043	4.681	10.411	0.000**
	ABC2		0.045	4.025	9.230	0.000**
	ABC3		0.041	4.413	8.936	0.000**
	ABC4		0.046	4.247	10.808	0.000**
	ABC5		0.046	4.550	9.558	0.000**
	ABC6		0.043	4.080	10.459	0.000**
	BEP1		0.333	4.531	8.006	0.000**
	BEP2		0.031	4.047	6.465	0.000**
	BEP3		0.033	3.771	7.253	0.000**
	BNCH1		0.037	4.680	9.831	0.000**
	BNCH2		0.036	4.002	9.120	0.000**
	BNCH3		0.039	4.034	10.286	0.000**
	BNCH4		0.041	4.023	9.588	0.000**
	BUE1		0.021	3.917	3.612	0.000**
	BUE2		0.037	4.340	9.059	0.000**
	BUE3		0.033	4.915	6.611	0.000**
	BUR1		0.026	4.615	5.377	0.000**
	BUR2	0.777	0.029	4.778	5.224	0.000**
	BUR3		0.020	3.239	3.831	0.000**
	BUR4		0.022	3.993	3.884	0.000**
	CVP1		0.031	4.135	6.056	0.000**
	CVP2		0.035	4.755	7.510	0.000**
	CVP3		0.033	4.119	6.361	0.000**
	CVP4		0.036	4.021	8.751	0.000**
	SC1		0.031	4.608	7.342	0.000**
	SC2		0.033	4.292	8.998	0.000**
	SC3		0.034	4.854	8.639	0.000**
	SC4		0.031	4.276	6.311	0.000**
	TC1		0.050	4.975	9.050	0.000**
	TC2		0.050	4.019	9.338	0.000**
	TC3		0.046	4.450	10.086	0.000**
	TC4		0.041	4.778	7.698	0.000**
	TC5		0.044	4.419	9.537	0.000**
	TC6		0.037	4.746	6.486	0.000**
	TC7		0.056	4.485	8.452	0.000**
	TC8		0.057	4.715	8.173	0.000**

Lateral Collinearity: VIF 5.0 (Diamantopoulos & Siguaw, 2006) Note: > 1.96**
*Note: ABC – Activity Based Costing; BER, BUE & BUR – Budgeting; BNCH – Benchmarking; CVP- Cost Volume Profit; SC – Standard Costing; TC – Target Costing.

Assessment of Structural Model

The assessment of the path coefficient, which is expressed by Beta values for each path relationship, is shown in Table 5. A 5000-bootstrap resampling of data was performed (Hair et al., 2017). The path coefficients suggested that the IMC and TECH support the MAPs. Similarly, the interaction between MAPs and hotel performance was found to be confirmed by the path coefficient. On the opposite, Hotel Size (HS) was found to refute the findings of MAPs adoption. The estimation of path coefficients is shown in Table 5. Three of the four possible relationships were found to be significant. The analysis provided support for three hypotheses: H1 (IMC→MAPs, = 0.439, p 0.000, LLCI = 0.312, ULCI = 0.571), H2 (TECH→MAPs, = 0.385, p 0.000, LLCI = 0.231, ULCI = 0.511), and H4 (MAPs→HP, = 0.548, p 0.000, LLCI = 0.424, ULCI = 0.645). Nonetheless, this analysis found no support for H3.

Table 5: Assessment of Path Coefficients

Direct Effect	Beta	S.E.	t-value	p-value	LLCI	ULCI	Decision
H1: IMC -> MAPS	0.439	0.079	5.590	0.000**	0.312	0.571	Supported
H2: TECH -> MAPS	0.385	0.086	4.497	0.000**	0.231	0.511	Supported
H3: HOTELSIZE -> MAPS	0.110	0.068	1.614	0.053	-0.001	0.223	Not Supported
H4: MAPS -> HP	0.548	0.067	8.143	0.000**	0.424	0.645	Supported

*Path Coefficient *p<0.05, ** p<0.01 (Hair et al. 2017), Bias Corrected, LL = Lower Limit, UL = Upper Limit*

Assessment of Model Quality

The consistency test of the model is shown in Table 6. The high and moderate effects of H1 (IMC) and H2 (TECH) on MAPs were demonstrated by f^2 (0.338 and 0.251, respectively). Similarly, H4 (MAPs) also showed that Hotel Performance (HP) ($f^2=0.429$) had a significant influence (Cohen, 1988). Nevertheless, H3 showed a weak impact of 0.024 on MAPs. The coefficient of determination represented by R^2, explains whether management accounting practices could justify strong effects by the market intensity (IMC), technology (TECH) and hotel size (Chin, 1998). The R^2 value was 0.509, which showed an extensive explanation for antecedents of MAPs (IMC, TECH and Hotel Size).

Meanwhile, the R^2 value for HP towards MAPs was 0.384, and implying HP could substantially explain MAPs. In addition, multi-

collinearity is often measured between metrics. Both variables metrics met the VIF values and were consistently below the 5.0 (Hair et al., 2014) and 3.3 threshold values (Diamantopoulos and Siguaw, 2006). It can also be inferred that collinearity problems in any of the variables did not exceed critical levels; therefore, estimating the PLS path model was not problematic. The predictive relevant values in IMC, TECH and Hotel Size were 0.271 in the Q2 provided using a blindfolding technique (Hair et al., 2017), showing a modest prediction of the lateral variables (IMC, TECH, HS) in MAPs. The prediction for hotel performance was 0.269, which indicated that the MAPs could moderately predict hotel performance.

Table 6: Model Quality Assessment

Direct Effect	f^2	R^2	VIF	Q^2
H1: IMC -> MAPS	0.338	0.509	1.163	0.271
H2: TECH -> MAPS	0.251		1.203	
H3: HOTELSIZE -> MAPS	0.024		1.050	
H4: MAPS -> HP	0.429	0.300	1.000	0.269

$f^2 \geq 0.26$ consider Substantial (Cohen, 1988)
$R^2 \geq 0.26$ consider Substantial (Cohen, 1988)
Lateral Collinearity: VIF 3.3 or higher (Diamantopoulos & Siguaw, 2006)
$Q^2 > 0.00$ consider large (Hair, 2017)
$0.02 \leq Q^2 \leq 0.15$: weak predictive power
$0.15 \leq Q^2 \leq 0.35$: moderate predictive power
$Q^2 \geq 0.35$: strong predictive power

DISCUSSIONS

Southeast Asia's tourism industry is currently expanding rapidly, and Malaysia is eager to capitalize on this phenomenon. In this regard, the "Visit Truly Asia Malaysia 2020" campaign was launched to meet the targets of 30 million tourist arrivals and 100 billion Malaysian Ringgit generated by the tourism industry by 2020. Unfortunately, a new strain of infection known as Coronavirus (COVID-19) emerged at the end of 2019 and has since spread to over 140 countries. Since then, on March 11, 2020, the World Health Organization (WHO) declared the coronavirus outbreak as a pandemic. The hospitality and leisure industry is among the sectors hit hard by the immediate repercussions due to the fears of the COVID-19 spreading through cross border travelling and local transmission. The news of postponement and cancellation of events, conferences, conventions, and sports leagues have had an immediate downturn on tourism, particularly the business and entertainment entities.

The motivation for this research derived from the need for more empirical evidence on the adoption of MAPs and their impact on hotel performance in East Malaysia (that includes Sabah, Sarawak, and the Federal Territory of Labuan). The study indicated that the Intensity Market Competition (IMC) and Technology (TECH) positively contribute to the adoption of MAPs. Hence, both H_1 and H_2 were supported in the research. The findings are in line with Santos, Gomes and Arroteia (2010) stating that competitiveness within the industry positively influences MAPs adopted by hotels. For example, the CVP analysis is the easiest MA technique that firms employed in making decisions regarding strategic planning concerning package products, prices, and tariffs (Sorin & Carmen, 2010). The result of this study is supported by previous studies that hotels acknowledge the importance of technology for organizational efficiency (Ahmad & Scott, 2018) and viable technologies to reduce operational costs, such as labour cost (Shani & Tesoni, 2010; Ahmad & Scott, 2018). Therefore, the more technologically advanced an organization is, the more likely it is to adopt MAPs into the system.

Interestingly, the current research revealed that hotel size is not associated with MAPs. This finding supports several previous studies in the literature that firm size did not affect MAPss (see Innes & Mitchell, 1994; Libby et al., 1996; Byrda, Thrasherb, Lange, & Davidsons, 2005). As such, hypothesis 3 (H3) was not supported in this study.

According to the research outcome, adopting MAPs is essential in increasing firm performance, particularly in profitability indicators and cost control. This part of the findings is consistent with Sunarni (2014). Furthermore, the adoption of MAPs (budgeting, cost-volume-profit, standard costing, benchmarking, activity-based costing, and target costing) improves hotel performance.

CONCLUSION

This research focused on the antecedent contingency factors of MAPs that have been demonstrated to have a positive influence on hotel performance. The paper used primary data from 102 hotel accounting staff in Malaysia's east states (Sabah, Sarawak, and the Federal Territory of Labuan), which showed the adoption of MAPs is significant to hotel performance.

This research adds to the existing literature on MAPs in tourism, particularly in the hotel industry, by better understanding the antecedent of MAPs on hotel performance. This research contributes to the knowledge of MAPs in the hotel industry by developing a model that allows for establishing a direct relationship between the antecedents of MAPs and the influence of MAPs in hotel performance. More research into the hospitality industry is required by applying this model to the Malaysian hotel industry (Sevim & Korkmaz, 2015; Collini, 2006; Krakhmal, 2006). Moreover, the findings may also contribute to the Malaysian Association Hotels (MAH) as a source for information about MAPs.

The limitations of this study involves the survey questions concerning hotel ownership and star rating. Each hotel has its policy regarding privacy and confidentiality. As a result, certain information, including annual sales,could not be disclosed due to the private and confidential policy of the hotels. Yet, some hotels adhered to the same policy due to the ownership resulting in secrecy, quality assurance, and performance.

In future research, MAPs should be considered as a mediating effect on hotel performance. In light of the findings and discussions, it is necessary to further investigate by applying multi-group analysis to determine differences of effects between groups, such as the type of hotel, hotel size, or between regions. Furthermore, recent developments in cost accounting has started focusing on the manufacturing and small medium enterprises (SME), but studies concentrating on the relationship between cost and operational performance has been overlooked, mainly in the west states of the country.

In conclusion, the work presents the importance of the use of MAPs on the performance of hotels in Sabah, Sarawak, and the Federal Capital of Labuan. Besides, competition among hospitality industry players to attract new and existing travellers is becoming more intense, creative, and innovative. As a result, the hotel industry must identify and capitalize on its success factors and enhance its business model by implementing effective MAPs to make sound decisions and compete in today's challenging environment.

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