

Study on the Adoption of Management Accounting Practices in Hotel Companies in Florianópolis, SC, Brazil

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Abstract

The objective of this study is to analyze the adoption of management accounting practices in hotel companies. To reach this objective, a questionnaire was applied to 15 hotels in the greater Florianópolis, SC, Brazil, affiliated to the Brazilian Hotel Industry Association (ABIH), from April 2014 to May 2016. With this limitation, the results approach a specific scope and show that management accounting is adopted in most of the hotels surveyed. Among the results, we can highlight the use of absorption costing and standard costing methods, budget for annual planning and cost control, profitability measures and analysis of product and customer profitability, and analysis of the strengths and weaknesses and of the competitive position. This shows that hotels usually adopt traditional practices of the first and second stages. Among the possible changes indicated by hotel managers for the next three years is the use of non-financial measures related to innovation and activity-based management.

Keywords: Management accounting; Stages; Practices; Hotel; Florianópolis.

Resumo

Estudo sobre a Adoção de Práticas de Contabilidade Gerencial em Empresas Hoteleiras de Florianópolis, SC, Brasil

O objetivo deste estudo é analisar a adoção de práticas de contabilidade gerencial em empresas hoteleiras. Para atingir esse objetivo, um questionário foi aplicado a 15 hotéis da grande Florianópolis, SC, Brasil, filiados à Associação Brasileira da Indústria de Hotéis (ABIH), no período de abril de 2014 a maio de 2016. Com essa limitação, os resultados servem para o escopo específico e mostram que a contabilidade gerencial é adotada em grande parte das empresas hoteleiras pesquisadas. Dos resultados, pode-se destacar o uso dos métodos de custeio por absorção e de custeio padrão, a utilização do orçamento para planejamento anual e controle de custos, medidas de rentabilidade e análise de rentabilidade do produto e de clientes, e análise dos pontos fortes e fracos e da posição dos concorrentes. Isso mostra que geralmente os hotéis adotam práticas tradicionais,

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de primeiro e segundo estágio. Entre as possíveis mudanças apontadas pelos gestores hoteleiros para os próximos três anos está a utilização de medidas não financeiras relacionadas à inovação e à gestão baseada em atividades.

Palavras-chave: Contabilidade gerencial; Estágios; Práticas; Hotel; Florianópolis.

Resumen

Estudio Sobre la Adopción de Prácticas de Contabilidad Gerencial en Empresas Hoteleras de Florianópolis, SC, Brasil

El objetivo del estudio es analizar la adopción de prácticas de contabilidad gerencial en empresas hoteleras. Para alcanzar ese objetivo, se aplicó un cuestionario a 15 hoteles de la gran Florianópolis-Santa Catarina (Brasil), afiliadas a la ABIH (Asociación Brasileña de la Industria de Hoteles), entre abril de 2014 y mayo de 2016. Los resultados muestran que la contabilidad gerencial es adoptada en gran parte de las empresas hoteleras, siendo el destaque para: el uso de los métodos de costeo por absorción y de costeo estándar; la utilización del presupuesto para planificación anual y control de costos; medidas de rentabilidad y análisis de rentabilidad del producto y de clientes; y análisis de los puntos fuertes y débiles y posición de los competidores. Esto demuestra que generalmente los hoteles adoptan prácticas tradicionales, de primera y segunda etapa. Entre los posibles cambios, en los próximos tres años, apuntados por los gestores hoteleros está la utilización de medidas no financieras relacionadas con la innovación y la Gestión Basada en Actividades.

Palabras clave: Contabilidad gerencial; Pasantías; Prácticas; Hotel; Florianópolis.

INTRODUCTION

Hotel companies have a set of characteristics that make them unique. Aspects such as seasonality, volatility, perishability, diversity, labor intensity, reduced service time, high investment in fixed assets and high fixed costs help explain this singularity. (Lima Santos et al., 2016).

These characteristics add complexity to hotel management, which demands settings and customized management practices. Management accounting (MA) provides financial and non-financial information in support of the decision-making process. It aims to provide managers with the necessary information for planning, control and decision making (Jiambalvo, 2000). In order to carry out the management process, the hotel company can use different practices related to costs, budget, measurement and performance evaluation.

The adoption of these practices, which can be classified into four evolutionary stages (Abdel-Kader & Luther, 2006), provides different levels of information. These MA practices are classified by costing method, budget, performance evaluation, decision making and strategic analysis. The literature has been highlighting the use of modern MA practices, such as zero-based, flexible, and activity-based budgeting (Codesso, Lunkes, & Suave, 2013; Pavlatos & Paggios, 2009; Souza & Lunkes, 2015; Steed & Gu, 2009; Uyar & Bilgin, 2011); non-financial measures; and tools such as economic value added (EVA) and the balanced scorecard (Kaplan & Norton, 1997; Souza, Souza, Petri, & Lunkes, 2015). These practices can significantly improve the information used in the decision-making process of hoteliers.

The literature, however, has indicated a low use of modern MA practices (Bain & Company, 2013; Castro, De Souza, Rockenbach, & Lunkes, 2012; Deboleto, Hall, Dutra, & Silva, 2013) in hotel companies (Atkinson & Brown, 2001; Leitão & Silva, 2009; Lima, Egito, & Silva, 2004; Uyar & Bilgin, 2011), which may jeopardize the maintenance of the enterprise in the market before more competitive organizations. (Atkinson & Brown, 2001; Lima, Egito, & Silva, 2004).

To understand this problem, the following research question was elaborated: what are the MA practices adopted by hotel companies? To answer this, the objective of this study is to analyze the adoption of these practices in hotel companies. Companies in the greater Florianópolis, SC, Brazil, were surveyed through the application of a questionnaire.

Studies in hotel companies are important, since the hotel industry represents a fundamental link in the tourism sector, which contributes directly to the development of the economy and to the generation of jobs. Florianópolis, for example, has its economy strongly based on tourism, occupying the 2nd place in the reception of foreign tourists in Brazil (Gurgel, 2016).

Studies on MA practices can bring important insights, since little is known about their use in the hotel industry (Pellinen, 2003). The MA research has traditionally focused on practices for large companies. Therefore, the importance of this research is to identify, through a questionnaire, the form of hotel management.

In addition to this introduction, the remainder of this article is organized as follows: the next section analyzes the relevant literature on the subject and develops the theoretical framework, with a description of the concept and stages, MA practices, and studies on MA practices in hotels. The subsequent section describes the research methodology, the next one presents the results of the research, and the last one concludes and discusses their implications for the literature and practice of hotel companies.

THEORETICAL FRAMEWORK

In this section, we present the concept of MA and the stages defined and classified by the International Federation of Accountants (IFAC, 1998). Next, the MA practices are introduced and, later, the studies on these practices in hotel companies are presented.

Concept and stages of management accounting

In 1989, IFAC defined MA as the process that contributes to decision making, development of planning and performance management systems, and to the provision of competencies related to financial and control reports. In this way, MA assists managers in formulating and implementing the organization's strategy (Institute of Management Accountants [IMA], 2008). Maximiano (2000) reports that MA plays the role of helping managers define objectives, conduct the organization, control activities and evaluate the performance of the organization. The evolution of MA in relation to its objectives, tasks and parameters is presented in four stages, according to IFAC (1998).

The first evolutionary stage of MA occurred before 1950 and is described as a technical activity necessary to achieve the objectives of the organization. The main focus was cost determination and financial control through budgets and cost accounting technologies (IFAC, 1998). The second stage comprises the period between 1950 and 1965 and focused on the provision of information, control and business planning through technologies such as decision analysis and responsibility accounting (IFAC, 1998). The third stage, between 1965 and 1985, focused on reducing the waste of resources used in the company's processes through analysis and cost management technologies (IFAC, 1998). Finally, in the fourth stage, which began in 1985 and lasts until today, attention has been given to the generation or creation of value by the effective use of resources and technologies that analyze the value drivers for the client and the shareholder through the organizational innovation (Abdel-Kader & Luther, 2006; IFAC, 1998).

Thus, the difference between stages 2, 3 and 4 is the shift in focus from provision of information and resource management to waste reduction (stage 3) and value creation (stage 4). However, the focus on providing information from stage 2 is not lost, but reinterpreted and restructured in stages 3 and 4 (IFAC, 1998). Consequently, the MA in stages 3 and 4 becomes a central part of the management process, providing information and assisting in the management process (IFAC, 1998). The use of resources (including information) to create value is central to the management process in contemporary organizations (Abdel-Kader & Luther, 2006).

Management accounting practices (MAP)

Abdel-Kader and Luther (2006) classified MA practices (MAP) in four stages, according to Chart 1.

Chart 1 – Management accounting practices

Stage 1 Determination of costs and financial control	Budgeting and cost control. Financial measures. Use of the flexible budget. Basis of apportionment for the appropriation of indirect production costs. Evaluation of large investments in the period of return and/or accounting return.
Stage 2 Provision of information for planning and management control	Analysis of cost/volume/profit (break-even point) for the main services. Analysis of profitability by services. Budget for planning. Separation between fixed and variable costs. Long-term forecasting. Departmentalization for appropriation of indirect production costs. Evaluation of large capital investments based on the discounted cash flow method. Analyses based on budget. Non-financial measures related to internal processes. Use (regression analysis or technical learning curves). Inventory control models. Long-term budget (strategic plans).

(continues...)

Chart 1 – Continuation

Stage 3 Reduced waste of business resources	Activity-based budgeting. Activity-based costing method. Evaluation of the cost of quality of services/products. Use of zero-based budgeting. Analysis of the sensitivity of profit in large capital investment projects. Use of probabilistic analyses or simulations for risk assessment in large capital investments. Non-financial measures related to the practical framework.
Stage 4 Value creation through the effective use of resources	Analysis of the strengths and weaknesses of the competition. Non-financial measures related to customers. Analysis of profitability per customer. Analysis of the service/product segments. Return on invested amounts. Analysis of the product life cycle generated by the service (from data collection to when information is still useful for decision making). Analysis of value for shareholders. Analysis of the competitive position. To evaluate large capital investments, non-financial aspects are documented and communicated. Analysis of the value chain. Use of discounted cash flow to evaluate the cost of capital in large investments. Target costing Performance evaluation based on residual profit. Benchmarking.

Source – Abdel-Kader and Luther (2006)

According to Chart 1, in the first evolutionary stage, cost determination and financial control are characterized. According to Martins (2003), the costing methods were developed for a better appropriation of costs. Thus, several costing methods have emerged, such as absorption costing, variable costing, standard costing and activity-based costing (ABC), the latter being classified in stage 3 as a waste reduction method (Abdel-Kader & Luther, 2006). Budgeting is a method that managers use to support planning and control functions, helping them to set goals (Horngren, Sundem, & Stratton, 2004).

In the literature of MA and according to the classification of Abdel-Kader and Luther (2006), the budget appears as part of the information for the planning and the MA, becoming an essential technique to plan and control the activities in the organizations (Drury, Braund, Osborne, & Tayles, 1993), as well as providing guidelines, goals, targets and indicators established by senior executives (Souza & Lunkes, 2015).

To address competitive market challenges, companies need to develop performance evaluation techniques (Nudurupati, Bititci, Kumar, & Chan, 2011). In this scenario, choosing measures that guide and evaluate the performance of companies becomes one of the most critical organizational challenges (Ittner & Larcker, 1998). Therefore, performance evaluation is a process that analyzes complex problems involving multiple decision criteria. It is based on a process to identify and group in clusters the knowledge generated in documents (Aliguliyev, 2009). The context of performance evaluation used to analyze processes (Balasubramanian & Gupta, 2005) and identify the strengths and weaknesses

of the context, improving continuous learning (Chin, Lo, & Leung, 2010), is considered to be singular (Abernethy, Horne, Lillis, Malina, & Selto, 2005).

According to Abdel-Kader and Luther (2006), the MA should report information relevant to performance evaluation, including financial measures such as profits, return on investment, standard cost and analysis of variance; in addition to non-financial measures related to customers. This activity aims to analyze the relationships between variables, establishing how managers decide in practice (Worren, Moore, & Cardona, 2002) and whether they are based on identified criteria and subcriteria of analysis (Li & Liao, 2007). It also aims to help managers make decisions through alternatives, aiming to solve the problem evaluated (Hsu, Li, & Chen, 2010). Some models also result in a set of real alternatives that can change during construction, as well as generate new alternatives (Carl & Chris, 2003; Hu, Lee, Yen, & Tsai, 2009; Janssen et al., 2005; Selden & Sowa, 2004; Wouters & Wilderom, 2008).

In the last group are inserted the instruments of value creation, with the efficient use of resources. Guilding, Cravens and Tayles (2000) classify as characteristics of the strategic analysis the concern with customers and with the external environment, the focus on competitors and the long-term orientation towards the future.

The studies carried out on the MA stages (Frezatti, 2005; Grande & Beuren, 2011; Miranda, Carvalho, Libonati, & Cavalcante, 2013; Pavlatos & Paggios, 2009; Soutes & Guerreiro, 2007; Sulaiman, Nazli, & Alwi, 2004) report the predominance of the use of practices considered traditional, that is, of first and second stage.

Studies on management accounting practices in hotels

In Brazil, in 2016, there were 31.3 thousand lodging establishments, with one million housing units (suites, bedrooms, chalets) and 2.4 million beds. Among these establishments, 47.9% were hotels, 31.9% were inns and 14.2% were motels ("Brasil tem 2,4 milhões", 2017).

The trend in the coming years is that there will be a substantial increase in the presence of hotel chains operating in the country. Until the middle of the last decade, no more than 30 cities in Brazil were served by professional networks and, in the process of hotel expansion, more than 200 cities shall be covered in all Brazilian regions (Jacob, 2014).

In Brazil, tourism contributes to 3.5% of gross domestic product (GDP), with an injection in the economy of US\$ 77.6 billion (R\$ 166.1 billion). Tourism generated 3.1% of direct jobs in the country and approximately 8.4 million direct and indirect jobs in 2013 ("Economia do turismo", 2017).

Given the economic relevance of this branch to Brazil, it is crucial to understand the dimension, concepts and specificities of companies that are directly related to tourism, such as hoteliers, as well as to understand their socioeconomic dimension.

As for its concepts and specificities, in Brazil, the means of accommodation are classified into seven types: hotel, resort, farmhouse, bed and breakfast, historic hotel, inn, and flat/apartment hotel ("Economia do turismo", 2017). This classification is regulated by Ordinance no. 100/2011 of the Ministry of Tourism, in its art. 7th ("Ordinance no. 100," 2011) and by Inmetro Ordinance no. 273/2011

of the Ministry of Development, Industry and Foreign Trade (“Inmetro/MDIC Ordinance no. 273,” 2011).

The Ministry of Tourism (“Economia do turismo”, 2017) considers that each type of accommodation reflects different market practices and expectations of tourists – a five-star hotel is different from a five-star inn, for example. Thus, each accommodation, to receive its classification, must meet a set of requirements.

The socioeconomic dimension of hotel companies blames management as a decisive factor for success, which, given the organizational sophistication of society and the constant evolution of information and communication technologies, determines the need for an adequate information system. In this context, good management practices depend on the quality of the information system and, in the case of hotel companies, this dependence assumes special relevance for the specificities of this sector (Lima Santos et al., 2016)

MA practices applied to hotel companies have been carried out both in the tourism and accounting areas. These studies address aspects of the tourism industry and focus mainly on hotels (Harris & Brown, 1998).

Different studies on budgeting practices were carried out between 1980 and 2000. Among them, we can highlight that of Schmidgall and Ninemeier (1987), made in the 47 largest hotel chains in the United States; that of Schmidgall, Borchgrevink and Zahl-Begnum (1996), in hotel companies in the United States and Scandinavia; that of Schmidgall and DeFranco (1998), in hotels in the United States; and that of Jones (1998), in hotels in the United Kingdom.

The study by Atkinson and Brown (2001) shows that hotels in the UK use traditional performance measures such as the financial ones. The analysis of the results suggests that the hotel industry in this country does not emphasize the dimensions of non-financial performance, such as quality of service and customer satisfaction, but rather the dimensions of financial performance.

Lima, Egypt and Silva (2004) carried out a study involving medium and large hotels in Rio Grande do Norte. Among the results, it is noteworthy that 62.5% of hotels use the absorption cost method, and 25% use the variable cost method. When questioned about the use of an information system in the hotel, 65.63% affirm that they do not have or do not know about this tool. This shows that the hotels of the sample have a low knowledge of modern managerial techniques.

Haktanir and Harris (2005), who explored performance measurement practices at a hotel in Cyprus, looked at six major themes, which are grouped under corporate dynamics and overall performance, employee performance, customer satisfaction, financial performance and innovative performance measurement activities.

In the study by Leitão and Silva (2009), it was verified that the hotel sector in Northeast Brazil uses traditional cost systems. Among the main results of the study, we can highlight that approximately 72% of the analyzed hotels use absorption costing as a management tool, while 24.5% use the variable cost method and 3.4% use activity-based costing (ABC).

Pavlatos and Paggios (2009) studied MA practices in hotels in Greece. The results show that these establishments have low use of cost systems. Most of these systems do not provide quality information because they do not calculate budget-to-cost variations and do not provide detailed cost information, focusing on the use of traditional financial measures for performance evaluation. However,

hotels are beginning to use non-financial measures in relation to customers, innovation and employees. The study also showed that the use of the zero-based budgeting was significant, but the flexible and activity-based budgeting was quite low. The alignment between strategic planning and budget was considered low.

The study by Steed and Gu (2009) was carried out in hotels in the United States. The results of the study show that the budget is widely used by hotel companies. Among the information used is the Revenue per Available Room (RevPAR) and the percentage increase over the previous year. The budget was prepared in electronic spreadsheet, with monthly data provision.

Lunkes (2009) researched a universe of 150 hotels (with 60 answers) in the city of Florianópolis and revealed that 24 of them use some cost system. The most used method was activity-based (ABC) (50%) and direct or variable (45%) costing.

Uyar and Bilgin (2011) conducted a study on hotels in the region of Antalya, Turkey. The survey was applied to 300 hotels with different sizes and categories, obtaining 79 answers. Among the results, we can highlight the use of budget and financial information to evaluate the performance of hotel companies.

A study by Souza and Lunkes (2015) explores budgetary practices in hotels in the main tourist centers in Brazil. The results show that most hotels use a business budget. The budget is often prepared by the hotels, using the results of previous years and economic indicators.

METHODOLOGY

Regarding the methodological framework, this study is characterized as descriptive as to its objective, since its purpose is to identify the MA practices used by the hotels in the greater Florianópolis. The approach is classified as qualitative, because it is based on the descriptive analysis of the results. The procedures are classified as a survey, carried out through the application of a questionnaire.

The population of this study is composed of 55 hotels affiliated to the Brazilian Hotel Industry Association of Santa Catarina (ABIH), in Florianópolis. The contact with the establishments was made via e-mail, when they were exposed to the nature and objective of the research, and the respondents were invited to respond to the questionnaire sent by e-mail, available from the Google Docs platform. Of the initial population of hotels, 15 answers were obtained, and the questionnaires were answered by the controller or hotel manager, between April 26, 2015, and May 4, 2016. Therefore, the study is limited to 15 hotels located in the greater Florianópolis; its results reflect this scope and cannot be generalized.

The research tool consisted of 64 assertive questions, in which the respondents were asked to indicate whether the hotel adopted MA practices and, if so, which ones; then if these practices were used, they were asked to list the benefits gained over the past three years. Interviewees were also asked to rate the degree of emphasis the hotel would give to each practice over the next three years. The scale used was 1 to 5 points, grade 1 corresponding to no benefit, and grade 5 to a high benefit in relation to the last years and to the next three years. The questionnaire was prepared based on the literature, as shown in Chart 2.

Chart 2 – Content of the research tool

Subject:	References
Cost accounting	Bjornenak (1997); Bjornenak & Mitchell (1999); Drury et al. (1993); Garrison e Noreen (2003); Lucas (1997); Lunkes (2009); and Zimmerman (2000).
Budget	Atkinson & Brown (2001); Castro et al. (2012); Drury (2000); Hansen & Mowen (2002); Horngren, Bhimani, Datar, & Foster (2002); Hilton (2002); Souza & Lunkes (2015); Steed & Gu (2009); and Uyar & Bilgin (2011).
Performance Evaluation	Elnathan et al. (1996); Ittner, Larcker, & Rajan (1997); Kaplan & Norton (1997); McNair & Leibfried (1992); and Shields (1997).
Analysis used for decision making	Abdel-Kader & Luther (2006); Abernethy et al. (2005); Aliguliyev (2009); Balasubramanian & Gupta (2005); Carl & Chris (2003); Chin et al. (2010); Drury (2000); Hansen & Mowen (2002); Hilton (2002); Hsu et al. (2010); Hu et al. (2009); Ittner & Larcker (1998); Janssen et al. (2005); Li & Liao (2007); Needles & Crosson (2002); Nudurupati et al. (2011); Selden & Sowa (2004); Worren, Moore & Cardona (2002); and Wouters & Wilderom (2008).
Strategic analysis	Abdel-Kader & Luther (2006); and Guilding et al. (2000).

Source – Updated from Pavlatos and Paggios (2009)

Data were analyzed from a descriptive analysis of the information obtained by the questionnaire, using the Excel software.

DATA DESCRIPTION AND ANALYSIS

The description of the profile of the respondent companies is presented below, as well as the descriptive analysis of the data of the practices adopted by hotels in the greater Florianópolis and the degrees of past and future benefits of MA practices in the last and in the next three years.

The profile of hotel companies

Table 1 shows the profile of the 15 hotels in the survey, with emphasis on the category, number of beds, company management and type of hotel.

Table 1 shows that most hotels do not have a classification in any category (unclassified), as they are small companies, considering that they have up to 100 housing units. Regarding company management and type, approximately 67% are private and urban hotels, i.e. they are not members of large hotel chains and are located in the urban center.

Table 1 – Demographic data of the participating hotels

	Quantity
Categories	
1 star	3
3 stars	4
5 stars	1
Unclassified	5
Other	2
Type of the hotel	
Urban Hotel	10
Flat/Apartment Hotel	2
Inn	3
Company Management	
Private company	10
National network member	2
Multinational network member	2
Other	1
Number of beds	
Up to 100	9
From 101 to 200	3
From 301 to 400	0
More than 400	1

Source – Developed by the authors

Result of adopting management accounting practices

In this section, we observe the MA practices adopted by hotel companies. Table 2 shows the results obtained.

Table 2 – Management accounting practices adopted

	Quantity
Costing method	
Absorption costing	7
Variable costing	1
Activity-based costing (ABC)	0
Standard costing	7
Budgeting practices	
Annual planning	12
For cost control	6

(continues...)

Table 2 – Continuation

	Quantity
To coordinate activities of the various areas of the organization	1
To evaluate the performance of managers	0
Zero-based budgeting	1
Long-term budget	3
Flexible budget	1
Activity-based budgeting	3
Type of analysis used for decision making	
Product profitability analysis	10
Client profitability analysis	11
Product life cycle analysis (PLC)	3
Performance evaluation method	
Measures of profitability (operating profit and revenue increase)	11
Non-financial measures related to customers	4
Non-financial measures related to innovations	0
Non-financial measures related to employees	0
Return on investment (ROI)	2
Residual income	0
Economic value added (EVA)	1
Return on sales	2
Balanced scorecard	0
Benchmarking	1
Type of strategic analysis used	
Industry analysis	6
Analysis of competitors' strengths and weaknesses	11
Competitive positioning analysis	9
Long-term forecasting	1
Activity-based management	3

Source – Developed by the authors

Table 2 shows that hotel companies use as cost system absorption costing and standard costing. These data are congruent with the results found by Pavlatos and Paggios (2009), in which most Greek hotels use these costing methods. These results are also consistent with national studies, such as Lima, Egito and Silva (2004) in Rio Grande do Norte, which show a 62.5% use of absorption costing, and Leitão and Silva (2009) in the Northeast of Brazil, with 72% of hotels using this method.

Regarding the budgeting practice, most hotels use traditional budgeting techniques, 12 of which use the budget in order to carry out annual planning and 6 to control costs. International and national studies also report the use of the budget (Pavlatos & Paggios, 2009; Souza & Lunkes, 2015; Steed & Gu, 2009; Uyar & Bilgin; 2011). The study by Pavlatos and Paggios (2009) also shows that

the flexible and the activities-based budgets are little used in Greek hotels, except for the zero-based budget, which has significant use. Traditional budgets work satisfactorily in stable environments; however, in highly dynamic environments, they lose their effectiveness (Vanzella & Lunkes, 2009).

The performance measures most adopted by hotel companies are those of financial profitability, with four hotels using non-financial measures related to customers. The use of financial measures in performance evaluation seems to be a common practice in hotel companies, as pointed out in studies by Atkinson & Brown (2001), Haktanir & Harris (2005), Pavlatos & Paggios (2009), Steed & Gu (2009), Uyar & Bilgin (2011) and Souza & Lunkes (2015), although decision-making based on financial information is criticized (Ittner et al., 1997; Kaplan & Norton, 1997) for promoting a short-term vision (Abdel-Kader & Luther, 2006). The results of this study show that hotels have not yet incorporated the use of non-financial information.

The evidence from the study reveals that the types of analysis used for decision making are the analysis of the profitability of the client, made by 11 hotels, followed by the analysis of profitability of the product, made by 10 hotel companies. This shows that managers are very concerned about the profitability and occupation of housing units, which is justified because the revenue from an unoccupied room is lost and cannot be recovered the next day.

The types of strategic analysis adopted are the analysis of competitors' strengths and weaknesses (11), competitive positioning (9), and industry analysis (6). Thus, we can conclude that the hotels of the sample are concerned about possible competitive advantages and their position in the market in relation to competitors. Table 3 shows the degrees of past and future benefits of MA practices, considering the last and the next three years.

Table 3 – Degree of past and future benefits of management accounting practices

Degree of benefit	The last three years			The next three years		
	High	Medium	Low	High	Medium	Low
Costing method						
Absorption costing	7	3	5	8	2	5
Variable costing	1	3	8	1	3	9
Activity-based costing (ABC).	0	2	9	0	2	11
Standard costing	7	1	2	7	1	5
Budgeting practices						
Annual planning	12	1	1	12	1	1
For cost control	6	4	3	6	4	4
To coordinate activities of the various areas of the organization	1	4	6	1	4	6
To evaluate the performance of managers	0	2	9	0	4	7
Zero-based budgeting	1	1	9	1	3	7
Long-term budget.	3	1	8	3	3	5
flexible budget	1	8	5	1	8	5
Activity-based budgeting.	3	1	8	3	1	8

(continues...)

Table 3 – Continuation

Degree of benefit	The last three years			The next three years		
	High	Medium	Low	High	Medium	Low
Performance evaluation method						
Measures of profitability (operating profit and revenue increase)	11	5	3	12	0	3
Non-financial measures related to customers.	4	7	4	3	7	2
Non-financial measures related to innovations	0	3	9	6	4	6
Non-financial measures related to employees	0	0	10	1	3	9
Return on investment (ROI)	2	0	11	2	0	10
Residual income	0	2	11	0	3	10
Economic value added (EVA)	1	0	9	1	0	11
Return on sales	2	4	7	3	3	6
Balanced scorecard	0	1	11	0	1	11
Benchmarking	1	0	11	1	0	11
Type of analysis used for decision making						
Product profitability analysis	10	1	4	10	1	4
Product profitability analysis	11	3	0	11	3	0
Product life cycle analysis (PLC)	3	4	6	3	3	7
Type of strategic analysis used						
Industry analysis	6	6	1	5	7	1
Analysis of competitors' strengths and weaknesses	11	2	1	7	5	2
Competitive positioning analysis	9	2	0	5	4	2
Long-term forecasting	1	7	6	0	4	6
Activity-based management (ABM)	3	0	10	5	3	9

Source – Developed by the authors

Table 3 shows that the respondents evaluate that there is a high degree of benefit, both in the last and in the next three years, in traditional costing techniques such as absorption costing and standard costing. Table 3 also shows that respondents consider practices such as ABC costing and variable costing to have a low degree of benefit. Due to the characteristics of hotel companies with high indirect and fixed costs (Lima Santos et al., 2016), the use of variable costing is relatively low considering its share in the composition of total costs – which makes variable cost information irrelevant in the decision making process for hotel managers, also contributing to their low expectations of future use.

The surprising result is the low current and future use of ABC costing, since this is considered an appropriate method for the characteristics of service companies, such as hotels. The use of more traditional costing methods, such as absorption costing and standard costing, adapted from industries, may present constraints on the quality of information. This is also reported in the study by Pavlatos & Paggios (2009) in hotels in Greece, where most of these systems did

not provide good information, such as variations between budgeted and paid and cost detailing. This may occur because, in general, these methods use many arbitrary apportionment bases to calculate costs, which may compromise the final outcome of the information.

Regarding the budgeting practice, most respondents assign a high degree of benefit to traditional budgeting techniques, that is, annual planning and cost control. The budget seems to be a very widespread MA practice used in hotel companies (Pavlatos & Paggios, 2009; Uyar & Bilgin, 2011), given the need for them to plan their demand and the reflexes that this projection has on the results. The possibility of using more sophisticated techniques, such as zero and activity-based budgeting, appears to be small in the future. Specifically in relation to the zero-based budgeting, there is no prospect of major breakthroughs. The use of this budget process, in particular, could contribute to hotel management, considering its need to justify new expenditures, which creates a questioning attitude instead of adopting practices from the past (Lunke, 2007; Pyhrr, 1981).

We also believe that financial measures will continue to be important over the next three years, since 12 of the respondents consider the benefits of using measures of profitability (operating income and revenue growth). Six of the respondents rated the benefits of non-financial measures related to innovation as high, and four as medium. This shows that respondents are beginning to consider non-financial measures relevant to performance evaluation, as found by Pavlatos & Paggios (2009).

What is surprising in these results is the low use of information about the customers, since, with the advancement of the internet and the use of booking websites (e.g. Trivago, Booking, TripAdvisor etc.), customers have access to the evaluations of other guests, information that may influence purchasing decisions (Gretzel & Yoo, 2008). Thus, by using these tools, the manager tends to identify opportunities to improve the service and to increase the quality of the customer experience (Kim, Kim, & Heo, 2016), which becomes an important source of information for hoteliers and, in a way, a concern. These results are reflected in the low use of tools such as the balanced scorecard and benchmarking, which could assist hotels in managing this non-financial information.

Regarding the type of strategic analysis, the product profitability analysis (10) and customer profitability analysis (11) remain the most beneficial in the last and in the next three years, according to the interviewees.

Lastly, the type of strategic analysis considered most beneficial for the next three years remains the analysis of competitors' strengths and weaknesses (7). It is noteworthy the increase in the degree of future benefits of the activity-based management (ABM).

FINAL CONSIDERATIONS

This study aimed to analyze the MA practices in hotel companies in the greater Florianópolis. To do so, data were collected from 15 hotels. The results show the use of traditional cost practices, such as absorption costing and standard costing, both of which are appropriate for industrial companies. They seem to be consolidated practices in hotel companies, since previous studies have also

highlighted these costing methods, which shows little evolution in the last decades. That is, the practices are the same, just as there does not seem to be any interest in modifying them in the next three years.

Similar to costing methods, budgeting practices are also relatively traditional, using annual budget for cost control, although international studies show that hotels in different parts of the world have tried other techniques such as the zero-based budgeting (Jones, 1998; Pavlatos & Paggios, 2009). Managers have no intention of changing this in the next three years.

The use of financial measures is a practice that stands out in the results of this study and in previous studies. Although studies show that non-financial measures are also important, managers feel more comfortable making decisions with information about profit, revenue growth, indicators such as RevPAR, etc. In these practices, there is a bending point: the use of non-financial measures related to innovation in the next three years. This shows the concern of the managers with the maintenance and updating of the hotel, aiming at maintaining its productive capacity and its levels of occupancy.

In the analysis for decision making and strategic analysis, three points were highlighted: the analysis of the profitability of the product, the customer and the competitors. This information is central to hotel management, as well as knowing the profitability by type of product (housing, bar and food, garage, event hall etc.), housing (standard, double, triple, presidential suite etc.) and customer. The managers also reported a significant change over the next three years, which is the adoption of activity-based management.

These results suggest a preference for traditional management practices, included in stages 1 and 2, with an emphasis on cost determination, financial control and information provision for planning and management control. A climate of change does not seem to be in sight, as hoteliers have not shown great intentions to innovate in management practices over the next three years.

In relation to future studies, one can better understand the possible reasons for using traditional practices, that is, the factors that may explain the results found. In addition, it is still important to understand how practices are adopted, their levels of implementation and use, and other possibilities of research in this area.

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CONTRIBUTIONS

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