An investigation of the level of using the management accounting methods in the process of planning, controlling and pricing the hotel industry

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ABSTRACT: One of the issues must be always noted by the institutions and organizations is to properly plan and control the tasks and the activities to be able to present their products and services to the market in terms of the specified time interval and protect from their survival and growth, which is one of the most important tools for planning and making decision about the management accounting. In this research, we want to examine the level of using the management accounting in planning, controlling and pricing the services and the tasks by four and five star hotels of Tehran, and evaluate their problems in using the management accounting methods. For this purpose, the questionnaires distributed among all of the four and five star hotels of Tehran were used to collect data. SPSS Software was also used to analyze the data. The results of the research show that the level of using the management accounting methods for planning, controlling and pricing decisions by four and five star hotels is desirable and the only barrier for implementing management accounting methods is the absence of adequate information systems.

Keywords: management accounting, planning, controlling, hotel industry

INTRODUCTION

In today’s competitive world, a point that the organizations and the institutions must take into account to survive in this major competition is to make the tasks purposeful, and to plan, control and direct them to achieve the determined objectives, so that the institutions using the suitable techniques, methods, and systems are able to do their tasks more effectively and decide in terms of the products and services they present to grow and survive in the market. Today, one of the methods noted very much for planning, controlling and deciding on the management tasks and generally, for doing them is the management accounting that gives methods and techniques according to the organization's situation (Shabahang, 1999)

The management accounting information system affects potentially on the presentation of the financial information related to pricing the products and services and other investment items to the managers to permanently make decision about the affairs, plan, control, assign and improve them. In fact, management accounting can present the information required by the objectives defined in the strategic process and performance assignment (Zanini, 2007)

The experience of the successful and pioneer companies of the world shows that in the competitive situations, using the information of the management accounting system to help the managers of the organizations to consciously make decision about the business and analyze the controlling and managing functions better has been always a valuable support to achieve the aims of the organization and its stable growth.

According to the importance of using management accounting in the organizations, this research is to identify the percentage of the hotels using the management accounting methods in the process of controlling,
planning and pricing the products and the services. In addition, the barriers and the problems of the application of the management accounting methods are examined.

**Problem description**

This study identifies the position of four and five star hotels of Tehran based on using the management accounting methods by them and their barriers and problems to implement this system. This issue helps the hotels prevent from some of their weaknesses and enhance their strengths.

**Theoretical basis**

**Definition of the terms**

- **Management accounting:**

  The international federation of the accountants (IFAC) has defined "management accounting" as follows: "management accounting is the process of identifying, measuring, accumulating, analyzing, regulating, interpreting and communicating (financial and operational) information used by the managers to plan for, evaluate and control the organization and make sure of the accounting and the way of using the related resources."

- **Hotel industry:**

  Hotel industry is one of the growing industries in recent years, because the tourist industry has been regarded as a profitable industry in recent years. The quality of the hotels and the system they present are very effective for attracting the tourists. So according to the quality of the services provided by the hotels and the systems they use, they get various ranks. One of the modern information technologies used by hotels is using websites to give their products and services to the tourists that make the tourists from all over the world familiar with the welfare facilities of the hotels. So recording and analyzing the financial data of the hotels are also observed. One of the systems used for processing the information is the accounting information system that widely records, analyzes and reports the data.

  Today in the age of information globalization, hotel management has been noted by the intellectuals and the political actors of the society to extend a stable development and introduce the nations' potential. Anyways, information technology and hotel management have been inseparable from each other. Understanding this relation will bring about positive results that result in the growth and the productivity of the tourist industry of Iran under the support of the information technology industry. What seems to be important is that according to the countless technical facilities and human force, Iran must run parallel to this new wave (karimi, 2012)

**History of management accounting**

The movement of the scientific management and the emergence of steel and railway plants can be regarded as the first step toward the need to the management accounting. According to the researches conducted by Johnson, costing and management control information systems played an important role in the growth and the development of the transportation, production and distribution industries from 1850 to 1925. The need to information for internal planning and control emerged in the first half of the nineteenth century. That time, factories like those of textiles and railway needed internal administrative procedures to coordinate various processes inside the organization. The costing systems of the factories such as textiles were able to measure the efficiency of the conversion of the raw materials into the finished products. Until 1925, the innovations were specific to the promotion of the efficiency of the institutions trying actively to mass produce the standard products with a rather high wage, but the need for the management accounting systems facilitating the control and the coordination of the various activities of the organization emerged after the phenomenon of the horizontal merger and multi-activity companies emerged (gholizadeh, 2009)

The famous ratio of the return on investment as a response to the emergence of corporations and a tool for controlling their decentered operations is regarded as one of the big innovations of the management accounting until 1920. In the middle years of the 20th century, issues such as transfer pricing were accompanied with the approaches such as full costing and standard costing. In 1960s, management accounting was exposed to a considerable stream of the application of the value models in planning and control problems. The changes in the environmental and inter-organizational conditions and the technology advances have proposed new criteria for the management accounting that are not satisfied by the traditional methods and hence, management accounting was used for the strategic objectives of the company (gholizadeh, 2009)

**The key processes of the management accounting**

These processes are as follows:

- Analyzing: the complexities produced from the previous and the present information and the future programs are due to the internal and the external environment of the company. The role of the management
accounting is to design mechanisms to get financial information by an effective cost (cost-benefit) method and then to present the information at the favorable time to the management.

Making decision: indeed, management accounting plays an important role to provide information effective for the managers to make decision about solving the existing problems.

Planning: one of the key and major tasks of the management accounting is to focus on the future events. In many companies, historical information can be used to evaluate the changes of the basic operations and direct the strategic operations. Management accounting plays an important role to provide the conditions of planning for supplying minor activities in the quantitative objectives.

Controlling: although management accounting does not usually control the operations of the organization in an updated manner, it can play an important role to determine and modify the mechanisms to revise and control the activity of the organization. By comparing the aims of the planned activities and what is occurred, management accounting can identify the conflicts, deal with subsequent commitments, and then present practical suggestions to the management (gholizadeh, 2009)

**Purposes of management accounting:**

1) Performance measurement: management accounting measures two types of performance: performance of the employees and the measurement of their efficiency. The actual performance is measured according to the standard performance and the deviation from the standard performance is reported to the managers to make an effective decision and to also show the effectiveness of the method used.

2) Risk evaluation: the major purpose of management accounting is to evaluate the risk to minimize it.

3) Resource allocation: this is one of the important purposes of management accounting.

4) Presentation of different financial statements to the managers (rifai, 2010)

**Features of the management accounting**

1) In the first place, management accounting looks forward, instead of backward.

2) It is generally based on a model with a degree of abstraction to support the decision making, instead of based on the case.

3) It is designed to be used in the organization, instead of being used by the stakeholders, the creditors, and the legislator.

4) It is usually confidential and used by the managers rather than the public reporters.

5) It is measured according to the needs of the managers and is often used by the management information systems, not according to the general standards of the financial accounting (rifai, 2010)

**Methods of the management accounting and its role in planning, controlling and pricing**

Management accounting systems are indeed a part of a larger system known as the management control system. Generally, management control ensures that the activity of the internal sectors matches the objectives of the organization (shank, 1989)

According to the researches by Shank and Govindarajan (1997), the accounting of the offices is generally for facilitating the development and the implementation of the business strategy. The business strategy is composed of a periodic trend with four stages: 1. formulating the strategy 2. Relating the intended strategy to the whole organization 3. Developing tactics and using them in the practices to apply the strategy throughout organization and 4. Developing controls to control the stages of the application and evaluate the success to achieve the strategic objectives.

Therefore, accounting also plays a role in any of these stages. In the first stage, accounting information is used as a basis for the financial analysis by facilitating the identification of the executable financial strategies. In the second stage, accounting reports provide an important tool to communicate with the basic aspects of strategy. In the third stage, accounting information is identified that facilitates the most efficient program to achieve the objectives of the organization. Finally, accounting plays an important role to control the managers' performance and the organizational units under the standard prices, the current budgets and the annual interest (shank, 1989).

**History of the research**

In an article in 2011, Jaradat examined the level of using the management accounting methods in the planning, controlling and pricing process in the hotels of the region, Aqaba. At the end of the article, the author concluded that the hotels of the community being studied use the management accounting methods in the planning, controlling and pricing process, but in some cases, they have some defects. In this article, the author examines the problems of the hotels to use these methods and finally, gives suggestions to the hotels of the community being studied (jarati, 2011)
In an article in 2010, Rifai examined using accounting methods in the private hospitals of Japan. The author concluded that these hospitals don't clearly use these methods and also according to the size of the hospitals, the type of the accounting system and the financial statements being used by the financial managers, there are conflicts with using the management accounting methods (raibom, 2004)

The study by Aldalahmeh (2007): the purpose of this research was to examine using management accounting methods in the joint-stock companies of Saudi Arabia. This study found that in these companies, the operational budget is widely used and the linear programming is rarely used. This study concluded that the main advantage of using management accounting methods is to help planning and in these companies, there are factors such as the absence of an experienced cadre in the management accounting that limit using these methods (dlahmp, 2007)

The study by Zanini (2007): the aim of the author was to identify the level of using the target costing method and the cost-based activities and their role in reporting the cost of the quality in Croatian hotels.

In a study, Altaani and Khasharmeh (2004) examined the level of using the management accounting methods in public universities of Jordan and identified the barriers to use these methods. The authors regarded not knowing the importance of using these methods by the financial governments, the government's resistance to change and the absence of an efficient human cadre able to use these methods as the most important barriers. At the end of the research, the authors suggest using the management accounting methods to control and evaluate the efficiency and to improve the productivity of the human resources, especially in terms of accounting and finance (altaani, 2004)

The study by Bahramfar et al (2007): in this article, the barriers and the problems of the management accounting are examined in the manufacturing companies accepted in Tehran's stock exchange. The results of this research show that four factors are the main barriers to the development of the management accounting in the manufacturing companies accepted in Tehran's stock exchange. These factors are as follows: 1. not being familiar with the concepts and the methods of the management accounting by the managers 2. Not being adequately educated in the universities and the training centers to be prepared as the future managers 3. Not providing timely information by the accounting systems 4. Successive changes in the economic policies. On the other hand, the absence of the accepted standards in the management accounting is not a barrier to the development of this major according to the respondents (bahramfar, 2007)

The study by Khademipour et al (2010): the purpose of this research was to examine the level of using management accounting tools and the effectiveness of any of the tools being examined. The results show that the managers of the manufacturing companies accepted in Tehran's stock exchange use the tools including budgeting, analysis of the deviations and the break-even analysis. Also, the managers don't use the balanced scorecards, the reengineering process, the responsibility measurement accounting, the target-based costing and the activity-based costing very much. This research showed that the tools including budgeting, analysis of the deviations and the break-even analysis have the highest effectiveness. The reengineering process, the responsibility measurement accounting and the activity-based costing are also effective. The most important barriers to use the management accounting tools being examined are the cost, the benefit of using these tools, the lack of a scientifically and experientially efficient human force and using temporal and short term policies by the government (khademipour, 2010)

METHOD OF THE RESEARCH

In this research, questionnaires designed according to the main subject of the article and based on Liker spectrum (strongly agree, agree, neither agree nor disagree, disagree, strongly disagree) were used to collect the data, so that 120 questionnaires were distributed among the four and five star hotels in Tehran and any hotel was given 5-6 questionnaires and finally, 71 questionnaires were returned back. SPSS Software was used to analyze the data through the descriptive and the inferential statistics methods.

The population
According to most of the researchers, a population is all of the real or imaginary members to which we are interested to extend the findings of the research. So the population of this research includes all of the four and five star hotels in Iran being active in the hotel industry.

The statistical sample
Due to the dispersion of our population, the sample of the research includes all of the four and five star hotels of Tehran among which the questionnaires were distributed.

The purposes of the research
The purpose of this research is to identify the percentage of the four and five star hotels (in Tehran) using the management accounting methods in the process of planning, controlling and pricing the products and the services and also to identify the barriers and the problems of using the management accounting techniques and methods in the organization to do the management tasks.

**The questions of the research**
The questions we want to answer in this research are as follows:

1) What is the level of using the management accounting methods in the planning process by the four and five star hotels of Tehran?
2) What is the level of using the management accounting methods in the controlling process by the four and five star hotels of Tehran?
3) What is the level of using the management accounting methods in the pricing decisions process by the four and five star hotels of Tehran?
4) What are the problems of using the management accounting methods faced by any of the four and five star hotels of Tehran? (Jaradat, 2011)

**Hypotheses of the research**
The hypotheses of the research are as follows:

H1: the level of using management accounting methods in the planning process by any of the four and five star hotels of Tehran is desirable.
H2: the level of using management accounting methods in the controlling process by any of the four and five star hotels of Tehran is desirable.
H3: the level of using management accounting methods in the pricing decisions process by any of the four and five star hotels of Tehran is desirable.
H4: the poor quality of the management accounting methods used is a barrier to implement the management accounting methods in the four and five star hotels.
H5: the high cost of the management accounting methods is in some cases a barrier to implement the management accounting methods in the four and five star hotels.
H6: the managers not being enough familiar with the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels.
H7: the non-access to the software of the application of the management accounting is a barrier to implement the management accounting methods in the four and five star hotels.
H8: the absence of a competition for using the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels.
H9: the absence of an adequate information system is a barrier to implement the management accounting methods in the four and five star hotels.

**Table 1. Description of the employment and personal factors of the sample of hotel employees**

<table>
<thead>
<tr>
<th>Factor</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt;25 years old</td>
<td>9</td>
<td>12.7</td>
</tr>
<tr>
<td>26-39 years old</td>
<td>49</td>
<td>69.0</td>
</tr>
<tr>
<td>40-50 years old</td>
<td>9</td>
<td>12.7</td>
</tr>
<tr>
<td>&gt;55 years old</td>
<td>4</td>
<td>5.6</td>
</tr>
<tr>
<td>Total</td>
<td>71</td>
<td>100</td>
</tr>
<tr>
<td>Working experience</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt;5 years</td>
<td>34</td>
<td>47.9</td>
</tr>
<tr>
<td>6-15 years</td>
<td>22</td>
<td>31.0</td>
</tr>
<tr>
<td>16-25 years</td>
<td>13</td>
<td>18.3</td>
</tr>
<tr>
<td>&gt;25 years</td>
<td>2</td>
<td>2.8</td>
</tr>
<tr>
<td>Total</td>
<td>71</td>
<td>100</td>
</tr>
<tr>
<td>Job position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee</td>
<td>25</td>
<td>35.2</td>
</tr>
<tr>
<td>Accountant</td>
<td>33</td>
<td>46.5</td>
</tr>
<tr>
<td>Senior accountant</td>
<td>3</td>
<td>4.2</td>
</tr>
<tr>
<td>Financial manager</td>
<td>10</td>
<td>14.1</td>
</tr>
<tr>
<td>Total</td>
<td>71</td>
<td>100</td>
</tr>
</tbody>
</table>

**Testing the hypotheses**

**Description of the career and personal characteristics of the respondents**

Table 1 presents a perfect description of the career and personal characteristics of the respondents that according to it, it can be stated that:

Working experience: according to the data, it is clear that the working experience of 47.9% of the employees is less than 5 years that of 31% of the employees is from 6 to 15 years, that of 18.3% of the
employees is from 16 to 25 years and that of 2.8% of the employees is more than 25 years. According to these data, it can be said that the financial cadre of most of the hotels in Tehran has a working experience less than 5 years.

Job position: according to the data available, 46.5% of the respondents are accountants of the hotel, 35.2% are the employees of the financial sector, 14.1% are financial managers, and 4.2% are senior accountants.

Age of the employees: according to these data, 69% of the employees are 26 to 39 years old, 12.7% are 40 to 55 years old, 12.7% are younger than 25 years old, and 5.6% are older than 55 years old. Therefore, most of the employees are 26 to 39 years old.

**Hypothesis 1**

$H_0$: The level of using management accounting methods in the planning process by any of the four and five star hotels of Tehran is not desirable.

$H_1$: The level of using management accounting methods in the planning process by any of the four and five star hotels of Tehran is desirable.

For analyzing this hypothesis, the data of the questions 1 to 5 of the questionnaire were collected and analyzed using the student's t-test and its results are presented in table 2. As it is seen in this table, the t statistic of the model is -7.370 and its level of significance is 0.000, which show that at the level of confidence 95%, our $H_0$ hypothesis is rejected and our claim that the level of using management accounting methods in the planning process by any of the four and five star hotels of Tehran is desirable is supported.

**Hypothesis 2**

$H_0$: The level of using management accounting methods in the controlling process by any of the four and five star hotels of Tehran is not desirable.

$H_1$: The level of using management accounting methods in the controlling process by any of the four and five star hotels of Tehran is desirable.

For analyzing this hypothesis, the data of the questions 6 to 12 of the questionnaire were collected and analyzed using the t test and its results are presented in table 3. As it is seen in this table, the t statistic of the model is -9.059 and its level of significance is 0.000, which show that at the level of confidence 95%, our $H_0$ hypothesis is rejected and our claim that the level of using management accounting methods in the controlling process by any of the four and five star hotels of Tehran is desirable is supported.

**Hypothesis 3**

$H_0$: The level of using management accounting methods in the pricing decisions process by any of the four and five star hotels of Tehran is not desirable.

$H_1$: The level of using management accounting methods in the pricing decisions process by any of the four and five star hotels of Tehran is desirable.

For analyzing this hypothesis, the data of the questions 13 to 15 of the questionnaire were collected and analyzed using the t test and its results are presented in table 4. As it is seen in this table, the t statistic of the model is -5.41 and its level of significance is 0.043, which show that at the level of confidence 95%, our $H_0$ hypothesis is rejected and our claim that the level of using management accounting methods in the pricing decisions process by any of the four and five star hotels of Tehran is desirable is supported.
Hypothesis 4

$H_0$: The poor quality of the management accounting methods used is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The poor quality of the management accounting methods used is a barrier to implement the management accounting methods in the four and five star hotels.

For analyzing this hypothesis, the data of the question 16 of the questionnaire were collected and analyzed using the $t$ test and its results are presented in table 5. As it is seen in this table, the $t$ statistic of the model is -1.830 and its level of significance is 0.144, which show that at the level of confidence 95%, our $H_0$ hypothesis is supported and our claim that the poor quality of the management accounting methods used is a barrier to implement the management accounting methods in the four and five star hotels is rejected.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>$t$ statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>2.746</td>
<td>-1.830</td>
<td>70</td>
<td>0.144</td>
</tr>
</tbody>
</table>

Table 5. The results of testing the fourth hypothesis

Hypothesis 5

$H_0$: The high cost of the management accounting methods is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The high cost of the management accounting methods is in some cases a barrier to implement the management accounting methods in the four and five star hotels.

For analyzing this hypothesis, the data of the question 17 of the questionnaire were collected and analyzed using the $t$ test and its results are presented in table 6. As it is seen in this table, the $t$ statistic of the model is -1.889 and its level of significance is 0.234, which show that at the level of confidence 95%, our $H_0$ hypothesis is supported and our claim that the high cost of the management accounting methods is in some cases a barrier to implement the management accounting methods in the four and five star hotels is rejected.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>$t$ statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>2.788</td>
<td>-1.589</td>
<td>70</td>
<td>0.234</td>
</tr>
</tbody>
</table>

Table 6. The results of testing the fifth hypothesis

Hypothesis 6

$H_0$: The managers not being enough familiar with the management accounting methods is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The managers not being enough familiar with the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels.

For analyzing this hypothesis, the data of the question 18 of the questionnaire were collected and analyzed using the $t$ test and its results are presented in table 7. As it is seen in this table, the $t$ statistic of the model is -1.488 and its level of significance is 0.282, which show that at the level of confidence 95%, our $H_0$ hypothesis is supported and our claim that the managers not being enough familiar with the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels is rejected.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>$t$ statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>2.826</td>
<td>-1.488</td>
<td>70</td>
<td>0.282</td>
</tr>
</tbody>
</table>

Table 7. The results of testing the sixth hypothesis

Hypothesis 7

$H_0$: The non-access to the software of the application of the management accounting is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The non-access to the software of the application of the management accounting is a barrier to implement the management accounting methods in the four and five star hotels.
For analyzing this hypothesis, the data of the question 19 of the questionnaire were collected and analyzed using the t test and its results are presented in table 8. As it is seen in this table, the t statistic of the model is 1.395 and its level of significance is 0.334, which show that at the level of confidence 95%, our $H_0$ hypothesis is supported and our claim that the non-access to the software of the application of the management accounting is a barrier to implement the management accounting methods in the four and five star hotels is rejected.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>t statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>3.197</td>
<td>1.395</td>
<td>70</td>
<td>0.334</td>
</tr>
</tbody>
</table>

Table 8. The results of testing the seventh hypothesis

Hypothesis 8

$H_0$: The absence of a competition for using the management accounting methods is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The absence of a competition for using the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels.

For analyzing this hypothesis, the data of the question 20 of the questionnaire were collected and analyzed using the t test and its results are presented in table 9. As it is seen in this table, the t statistic of the model is 0.962 and its level of significance is 0.678, which show that at the level of confidence 95%, our $H_0$ hypothesis is supported and our claim that the absence of a competition for using the management accounting methods is a barrier to implement the management accounting methods in the four and five star hotels is rejected.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>t statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>3.140</td>
<td>0.962</td>
<td>70</td>
<td>0.678</td>
</tr>
</tbody>
</table>

Table 9. The results of testing the eighth hypothesis

Hypothesis 9

$H_0$: The absence of an adequate information system is not a barrier to implement the management accounting methods in the four and five star hotels.

$H_1$: The absence of an adequate information system is a barrier to implement the management accounting methods in the four and five star hotels.

For analyzing this hypothesis, the data of the question 21 of the questionnaire were collected and analyzed using the t test and its results are presented in table 10. As it is seen in this table, the t statistic of the model is -4.630 and its level of significance is 0.000, which show that at the level of confidence 95%, our $H_0$ hypothesis is rejected and our claim that the absence of an adequate information system is a barrier to implement the management accounting methods in the four and five star hotels is supported.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Average</th>
<th>t statistic</th>
<th>Degree of freedom</th>
<th>Level of significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>2.422</td>
<td>-4.630</td>
<td>70</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Table 10. The results of testing the ninth hypothesis

CONCLUSIONS AND SUGGESTIONS

Planning and controlling future activities and the current tasks to achieve the objectives of the organization have been always noted by the planners and those responsible as the managers. Today, one of the methods helping the management do the tasks and make the planning, controlling and pricing decisions is the management accounting. Like other organizations, hotels also use this method to be able to present their products and services more quickly and protect from their survival and growth.

So in this research, the level of using the methods and the procedures of the management accounting for planning, controlling and pricing decisions in the hotel industry is examined, especially in Tehran's hotels. The results show that the level of using the management accounting methods for planning, controlling and pricing decisions is desirable and among the factors proposed in the hypotheses 4 to 9 as the barriers to implement the management accounting methods, the respondents only accept the factor of the absence of an adequate information system as a barrier to implement the management accounting methods. Therefore, according to the research conducted and the results obtained, it is suggested that the following subjects are examined in the future researches:

1. In this research, data from the four and five star hotels of Tehran are examined and it is suggested that the hotels in other cities are examined.
2. In this research, the student's t-test is used for the analysis and it is suggested that other testing methods are also used in the future researches.

3. In this research, the level of using the management accounting methods in the hotel industry is examined and it is suggested that this research is also conducted in other industries.

4. In this research, questionnaires were used to collect data and it is suggested that other tools are also used in the future researches.

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