Factors Affecting Management Accounting Information Systems Usage of Hotel Business in Thailand

Kanibhatti Nitirojntanad,
Chulalongkorn University,
Chulalongkorn Business School, Thailand.
E-mail: kanibhatti@cbs.chula.ac.th

Penpichcha Siriwiwattanakul,
Chiang Rai Rajabhat University,
School of Accounting, Thailand.
E-mail: penpichcha@hotmail.com

Abstract

The objectives of this study are to investigate the factors affecting management accounting information systems usage of hotel business in Thailand. Unified Theory of Acceptance and Use of Technology (UTAUT) model and IS Success Model (DeLone and McLean, 2003) are employed as the framework for this study. The study used questionnaires as the research instrument to collect data. The data were collected from 245 accounting managers of medium and large-sized hotels located in major tourist attraction locations in Thailand. The research hypotheses were tested by using Structural Equation Modeling (SEM).

The results suggest that the factors positively affecting the usage of management accounting information systems include perceived ease of use, system quality, top management support, utilization expectancy, user satisfaction, service quality, and information quality. The factors having positive direct effect on the success of management accounting information system usage include frequency of usage, user satisfaction and training factor.

Key Words: Management Accounting information systems, Hotel business, Management Accounting, Unified Theory of Acceptance and Use of Technology, IS Success Model

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