THE MODERATING ROLE OF USERS' SATISFACTION ON THE RELATIONSHIP BETWEEN ACCOUNTING INFORMATION SYSTEM, TOP MANAGEMENT SUPPORT, AND HOTEL PERFORMANCE IN JORDANIAN HOTELS: PILOT STUDY

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ABSTRACT

Hospitality industry is a highly competitive service sector worldwide. In order to maintain growth and survival in a highly competitive environment, the information system service providers need to have a competitive edge over their competitors by delivering service beyond customers' expectations. The current paper presents surveys and analysis of empirical studies and models which are connected to the accounting information system (AIS), top management support (TMS) on hotel performance with the moderating role of users' satisfaction in Jordanian hotels. The results indicate that the entire measures achieved a high-reliability coefficient that ranged from 0.966 to 0.976, based on Cronbach's alpha coefficient test (they all exceeded 0.70 benchmarks) with no significant deviation of skewness values from zero. In addition, the results of the study indicated that AIS, TMS, and users' satisfaction significantly affect hotel performance. The study validated the effectiveness of the instrument that examined different specific antecedents of hotel performance.

KEYWORDS*: hotel performance, users' satisfaction, AIS, TMS, Jordan*

INTRODUCTION

The competitiveness of the hotel industry must concentrate on improving performance through increasing the quality of service and the quest for differentiation has made quality a key factor for hospitality. hotels (Bogetić,

Antić, & Lekić, 2015; Simancas Cruz, García Cruz, Greifemberg, & Peñarrubia Zaragoza, 2018; Vij, 2016). Part of the performance strategies is the introduction of the Account Information System (AIS) in the operation and management of rated hotels like 3, 4, 5 stars (Halil, Tevfik, Sercan, & Serpil, 2017). Like

other destinations in the Middle East, because of its contribution to the economy, the Jordanian tourism industry has a significant influence on the economy (Al-Ababneh, Masadeh, Al-Shakhsheer, & Habiballah, 2018; Alrawadieh & Dincer, 2019; Ghaith, Mohd, & Aseel, 2016; Ghaith, Mutia, Ahmad, Enas, & Abdul Malek, 2018). In particular, the accommodation industry is important in defining the tourism experience as an aspect of the tourist product (Ghaith, Mutia, Maysoon, & Abdul, 2018). Travellers in hotels spend a large amount of time sleeping, relaxing and doing business. Hotel guests should complain in this regard when not pleased, but only a small proportion of the guests in this situation complain to managers (Dinçer & Alrawadieh, 2017).

To this end, employee performance has significant contributions to the core running of the Jordanian hotels (Al Qeed, 2015; Ghaith, Mutia, Maysoon, et al., 2018). The productivity and efficiency of employees can be measured by the way they develop and achieve success represents hotel performance (Morsy, Ahmed, & Ali, 2016). This led hotels to recognize the value of their employees as assets because a hotel cannot achieve its goals without employees (Pa, Hassan, Husin, & Ban, 2016). The dependent variable is considered OP. Top management support (TMS) has been demonstrated to impact the performance of businesses. Therefore it is important to explain how various notions were taken into account to choose the most suitable OP or dependent variable in order to continue with the article.

In the Jordan context, focused on hotel management and workers in hotels most deliver in both content and context such as embracing innovative technology such as AIS (Alsarayreh, Jawabreh, Jaradat, & ALamro, 2011; Alsharayri, 2011). Because of its political stability, religious freedom, a better quality of life, better healthcare and education concerning roads, economically Jordan would like to increase tourism investment. (Alafi, 2014). The above-listed influences are AIS, top management supportand OP. These variables were explored based on a structural literature review, which was a unique contribution to elaborating on the factors that affect OP. However, the categories of hotels that are critically affected are the luxury ones, where the rate of occupancy and rate of rooms have decreased because of the lack of AIS adoption and innovation strategies among employees (Dinçer & Alrawadieh, 2017; Kawachart, 2013). In other words, the hotel sector in Jordan is facing several challenges that hinder it from achieving higher rates of occupancy in the present day. By early 2015, four to five-star hotels in the country, particularly in Petra were forced to foreclose owing to low rates of occupancy as reported by Al-Azzam (2016) and Dinçer and Alrawadieh (2017).

Hotel Performance

Organizational research continues to be a common construct, mostly explored as a dependent variable (Eydi, 2015), although other problems remain unanswered including

concerns about explanation, conceptualisation, and the measurement of organizational success (OP), as it is still difficult for scientists to identify and quantifyInnocent, Odumeru, 2013 (Eydi, 2015). While its unidimensionality is sparing, it is specifically analyzed as a multidimensional construction (Crossan & Apaydin 2010, Prajogo & McDermott 2011, W.-T. Wang 2012). (Richard, Devinney, Yip, & Johnson, 2009). Participants, heterogeneity and the timeframe are examples of its dimensions.

It followed that a review of past studies on OP had also found a lack of consensus about its precise definition, inconsistency in its measures as well as having problems of dimensionality with the performance construct (Crook, Ketchen Jr, Combs, & Todd, 2008; Richard et al., 2009; Santos & Brito, 2012), all of which had limited the advances in theory and understanding of the concept. This was supported by the study of Winand, Vos, Claessens, Thibaut, and Scheerder (2014) that claimed little consensus on the conceptual consistency of OP because the meanings of performance differed depending on how success was defined by the organization. Since mission and goals varied among different types of organizations, this required different definitions with regards to performance. Owing to this, researchers should investigate and measure OP in different ways. With this, our present study incorporated performance measures as this would enable individual employees of the organizations to accurately evaluate the success of their business unit's

performance, and this best way to measure performance in Jordan according to (Alshatnawi & Ghani, 2018; Masa'deh, Shannak, Maqableh, & Tarhini, 2017).

Users' Satisfaction

User satisfaction is the degree to which the internet users have fulfilled the standards about the decision to use the internet and the internet (Qoura & Khalifa, 2016; Sudigdo, Khalifa, & Abuelhassan, 2019; Trung & Khalifa, 2019; Y.-S. Wang & Liao, 2008). It is considered to be one of the main aspects of IT systems and technology (DeLone & Mclean, 2003). Therefore, the use of technology systems and applications has been widely discussed (Montesdioca and Maçada, 2015). User satisfaction is an attitude towards someone who specifically interacts with a certain computer program (Daud, 2008), whereas Almarashdeh (2016) defined it as the extent to which users believe their information requirements are met by a particular system or application. Besides, customer satisfaction is a feeling that the user feels useful and wants to use the system again (Xinli, 2015).

The user satisfaction of the information system can be used to assess the performance of an information system. User satisfaction is then part of the effective information system creation model. A high-quality information system that can be used quickly for displaying information, real, in decision-making, and tailored to your wishes, is an information system that meets the users' requirements and expectations. For a good information system to

fulfil its needs, there is a need for a good design system and a good programming system and it should make it easier for users to access this information through different services. The standard of services delivered by the IT providers is the secret to success in satisfying users of the IT system. In building a person, a business and even a country the benefits of information technology are very significant. It has been shown that IT can change a person, a business, even the country (Winter, Gaglio, & Rajagopalan, 2010). DeLone and McLean (1992), the model of information system performance which is commonly used, notes that information efficiency, quality of the system and quality of service would have a positive impact on customer satisfaction. (Efthymiou & Antoniou, 2017; Filieri, McLeay, & Tsui, 2017; Hong, Tai, Hwang, Kuo, & Chen, 2017; Hussain, Ahmed, Jafar, Rabnawaz, & Jianzhou, 2017; Kim, Teo, Bhattacherjee, & Nam, 2017; Lin, 2017; Radu, Orzan, Ceptureanu, & Stoica, 2017; Woodham, Williams, & McNeil, 2016). A study by Iivari (2005) that tested DeLone and McLean empirically demonstrated the quality of the information system and the quality of information generated from the associated system that has a decisive impact on the performance of the information system.

Accounting Information System (AIS)

The accounting information system can be described as a system that manages data and transactions so that interested users – whether internal or external – can access financial information that needs to plan, monitor, and manage their companies and organisations (Emad, Suhail, & Ahmed, 2014).

The computer-based electronic system used to collect, store, process and report financial and accounting data through financial statements can be described as supporting and guide the decision-making processes of the organization (Gelinas, Dull, & Wheeler, 2011; Hall, 2012). Knowledge accounting systems have many benefits, such as improving business processing efficiency, Better financial reporting, more knowledge flexibility, the removal of duplication, upgrade of financial reporting, reduction of bureaucracy and costs and the rationalization of decision-making by providing reliable accountability information (Booth, Matolcsy, & Wieder, 2000).

Accounting information systems are of the utmost significance and importance to advise the management of the company to the fullest exercise of its duties. Many researchers have suggested that an organisation's success or inability to achieve its goals depends on the efficiency of its accounting systems. In order to achieve consistent and confident decisionmaking, the implementation of accounting information systems has a tremendous impact on the quality and success of operations within the company as management needs information. Besides, the success of decisions and their feasibility relies heavily on the success of the accounting systems submitted to the decision-maker at the

right time (Al-Ali, 2014). Accounting information systems can collect and process data, distribute information to decision-makers and provide users with high value through an efficient and effective accounting information system; since it is more versatile than less effective systems to meet future needs (Weygandt, Kimmel, Kieso, & Elias, 2010).

Top Management Support

Top management assistance is defined as the extent to which top management understands the value of the IS role and participates personally in IS actions. The literature on planning IS has consistently stressed the value of top management support for the success of any company (Jitpaiboon, Vonderembse, & Asree, 2010; Raghunathan & Raghunathan, 1988). McFarlan, McKenney and Cash (1983) noted that for an organization to successfully carry out IS ventures, the gap between top management and IS is short. A supportive management role will offer IS managers the atmosphere in which their work is respected and valued, and consequently is likely to motivate them to achieve higher performance (Raghunathan, Raghunathan, & Tu, 1999).

Top management plays a key role in the development of innovation by establishing the necessary environment and taking decisions that effectively improve awareness creation and implementation (Al Shaar, Khattab,

Alkaied, & Manna, 2015; Wu, Wu, Tsai, & Li, 2017). Ideal top management demonstrates a deep understanding of its supporter's requirements and offers an opportunity for them to innovate and solve their problems. Top management helps workers respond to their empowerment needs, develop personality, achieve success and improve their performance (Abrell, Rowold, Weibler, & Moenninghoff, 2011; J. Ryan & S. Tipu, 2013). Many researchers pointed out that top management plays an important role in organizational outcomes (Agbim, Oriarewo, & Omattah, 2013; Chahine & Goergen, 2013; Cho & Hambrick, 2006). Many other researchers suggested that top management support plays a key role in influencing the adoption of innovational activities in organizations (Al-Refaie, Ghnaimat, & Ko, 2011; Denti & Hemlin, 2012; J. C. Ryan & S. A. Tipu, 2013).

Theoretical Framework

In an effort to shed light on the OP-anteces of OP relationship, OP-dedicated studies proposed many hypotheses. Two theories are proposed, the contingency theory and the performance model Delone and Mclean. In particular, two theories are proposed. The theories above have helped establish the research context of the present study (refer to Figure 1).
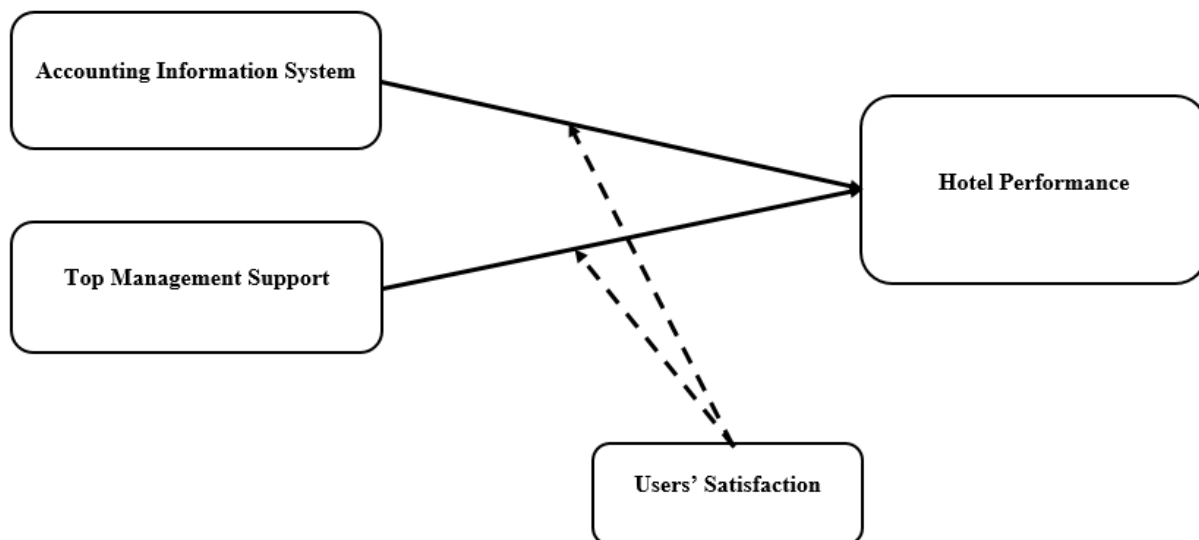
Figure 1: Theoretical Framework

Development of Instrument

As stated previously, a questionnaire survey was established as a data collection tool. Accordingly, the questionnaire elements were deliberately designed to prevent duplicity in terms of the measurements specified in the measurement structures found in the test model. As suggested by Zikmund, Babin, Carr, and Griffin (2013), as seen below, the questionnaire elements were included based on the analytical observations and description examined in the literature that were implemented and modified to match the study's objectives.

Table 1: Measuring Instruments

No.	Variable	No. of Items	Adapted
1	Hotel performance	11	(Argyropoulou, 2013; Yousif Al-Hakim & Hassan, 2013)
2	Users' satisfaction	10	(Nurulhidayah & Samsudin, 2014)
3	Accounting information system	14	(Argyropoulou, 2013; DeLone & McLean, 1992)
4	Top management support	12	(Nurulhidayah & Samsudin, 2014)

Data Collection

This article is based on a method of quantitative analysis, which is the research approach most applicable for this study. A framework of inquiring explanation through the interaction between different variables, which can be simplified to quantitative form and likely applied to superior populations, is used in the quantitative approach (Kumar, 2019). In compliance, a questionnaire is a calculation tool used by G. Zikmund, D'Alessandro, Winzar, Lowe, and Babin (2017) to gather data from a group of individuals. Therefore, by using self-administered questions received from the respondents, this survey collects data. According to Chow, researchers from Shao, Wang and Lokhnygina (2017) should be

careful to specify a random sample size or appoint a percentage to the population since no exact proportion exists for each population. The population of all hotel accounts in Jordan is listed in this report. However, 100 questionnaires have been completed and returned to enable the interviewees to understand the questions, any issues with answers, simple directions, layout attractiveness and the time taken for the questionnaire to be completed. The pilot study was carried out in August 2020 and lasted for two weeks to test the pilot study with 100 questionnaires (Awang, 2014).

Statistical Analysis of Pilot Study

Various reliability tests have been performed, but "the internal consistency reliability test" is the common form used by scientists (Litwin & Fink, 1995). The degree to which the items of a specific structure converge and can calculate the same structure separately and the items are associated at the same time. The reliability of the Cronbach alpha coefficient of internal consistency (Sekaran & Bougie, 2016) has been checked. Table **2** indicates that all tests obtained a high-reliability coefficient of 0.967 to 0.976. The findings were presented. Research gurus consider an average reliability factor of 0.60, and a coefficient of 0.70 and above as high reliability (Awang, 2012; Hair, Sarstedt, Hopkins, & Kuppelwieser, 2014; Post, 2016; Sekaran & Bougie, 2016).

Table 2: Summary of Pilot Test Reliability Results

No.	Construct	Cronbach's alpha
1	Hotel Performance (HP)	0.967
2	User's Satisfaction (US)	0.966
3	Accounting Information Systems (AIS)	0.973
4	Top Management Support (TMS)	0.976

The reliability of the four variables included in the construct top management support and we find that it is reliable because the Cronbach's alpha value is greater than 0.7. There are 11 items included in the construct hotel performance if we look at the value of Cronbach alpha we see that it is 0.967 which is higher than the benchmark value of 0.7. After including the 10 items of user's satisfaction the value of reliability is high and above the acceptable value. The alpha value for the construct accounting information systems is also found to be higher than the benchmark value of 0.7. By looking at the above tables of

constructs reliability one can understand that the reliability of all the construction is up to the mark as the Alpha value of all the variables are greater than 0.7 (DeVellis, 2016).

Exploratory Factor Analysis (EFA)

The study used descriptive analysis, the measure of Cronbach's alpha, and exploratory factor analysis (EFA) to assess internal consistency reliability and validity of all the constructs (Jöreskog, Olsson, & Wallentin, 2016). Furthermore, because in developed countries such as the US and New Zealand, all

of the systems in the study were developed and empirically tested, the pilot study was useful for evaluating the applicability of the measurements in developing countries such as Jordan.

An exploratory factor analysis was carried out on the entire variables as this was the first time the instruments were employed in large numbers in the context of Jordan. The aim

behind the analysis was to investigate the interrelationships among study latent variables and to confirm if the extracted factors match their original and theoretical form (Reio Jr & Shuck, 2015).

In the second step the EFA was performed with the remaining constructs and the factors loadings of the remaining 4 constructs are presented in the table below.

Table 3: Factor Loadings of EFA for the Remaining Constructs

	1	2	4	5
AIS1	.759			
AIS2	.871			
AIS3	.855			
AIS4	.863			
AIS5	.841			
AIS6	.774			
AIS7	.826			
AIS8	.835			
AIS9	.814			
AIS10	.873			
AIS11	.840			
AIS12	.868			
AIS13	.878			
AIS14	.885			
TMS1		.922		
TMS2		.829		
TMS3		.871		
TMS4		.814		
TMS5		.802		
TMS6		.846		
TMS7		.867		
TMS8		.843		
TMS9		.873		
TMS10		.854		
TMS11		.859		
TMS12		.847		
US1			.907	
US2			.818	
US3			.882	
US4			.885	
US5			.823	
US6			.865	
US7			.875	
US8			.898	
US9			.842	
US10			.737	
HP1				.806
HP2				.807
HP3				.869

HP4				.867
HP5				.829
HP6				.815
HP7				.859
HP8				.817
HP9				.718
HP10				.881
HP11				.908

In the table above, the pattern matrix shows that all items were loaded above the benchmark level of 0.7.

CONCLUSION

This paper has protracted the understanding of factors that determine the success of IS factors in delivering augmented hotel performance. The criticality of an accounting information system, top management support, and users' satisfaction perceptions have emerged as prerequisites for hotel performance. This is a significant contribution since there is a lacuna in accountancy-related factors which challenge hotel performance in Jordan. More importantly, the study presents a comprehensive scale to measure a large number of constructs related to hotel performance.

This study aims to carry out the pilot test to measure the face validity and reliability of the completed research study items and will assist in preparing for the primary research study. The results of the pilot study show that the value of the alpha of Cronbach for the construct under review is above 0.70. Consequently, with an absolute threshold of 0.70. It can be argued that all the principles of an accounting information system, top management support, users' satisfaction, and hotel performance are reliable and that no single thing needs to be changed, separated, and rewritten. This research analysis can also be used to assess the skills set in Jordan hotels, such as innovation and organizational learning for (3, 4, and 5-star hotels). Therefore, following the actual study, the effects of the variables under study will be conducted.

There is a lack of evidence published among accountants Jordanian hotels, notwithstanding a growing body of literature drawn up among accountants from both developed and developing countries on hotel performance. The results of this pilot study reveal that accountants in Jordanian hotels are pleased with the chosen three realms of hotel performance. As accountants Jordanian hotels support their independence, a positive working environment, a flexible task allocation, and generous benefits to doing this job, the more it contributes to their hotel performance level. When managers play a vital role in accountants' lives, they can learn to adapt to their employees' needs. The way they could do it will rely on a particular scenario in which culture would be more suitable.

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