

Management of outsourcing and its relationship with hotels' performance: An empirical analysis of selected hotels in Erbil

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Abstract— *The purpose of this study was to improve our understanding of accounting in the context of outsourcing management. Hotel outsourcing management issues have received some attention in professional-oriented periodicals (for example, Hotel and Motel Management, Lodging Hospitality), and some interest has been expressed by hospitality researchers (Hameed & Anwar, 2018). According to Anwar & Balcioglu, (2016), the importance of service industries is increasing, with the hotel and tourist sectors, in particular, being identified as interesting areas for future investigation. The purpose of this research is to examine the factors affecting hotel performance in Kurdistan and particularly in Erbil. A quantitative method used to analyse the present research. The sampling method used in this study was random sampling technique. The study was carried in Erbil. The researcher distributed 100 questionnaires, only 71 questionnaires were received and being completed properly. The results revealed that there is positive relationship between competition and hotel performance, there is positive relationship between size of hotel and hotel performance, there is positive relationship between level of quality and hotel performance, and finally the value $B = .926$ which is higher than 0.01, accordingly the result revealed that there is positive relationship between supply & demand factor and hotel performance. In terms of future study, given the wide range of operational tasks carried out in hotels, it would appear that the industry would provide an excellent setting in which to conduct future studies on differences in outsourcing contracts and different organizational structures utilized.*

I. INTRODUCTION

During the last decade, there has been an increased interest in the opportunities afforded by strategic alliances, and outsourcing in particular (Ismael et al. 2021); "during the

last decade, there has been an increased interest in the opportunities afforded by strategic alliances, and outsourcing in particular (Ali et al. 2021); (Gardi, 2021) Outsourcing has a number of significant implications for

management accounting, which are explored in further detail below. In the first place, the fact that cost relativity is a crucial issue in the outsourcing decision emphasizes the potentially significant role that management accounting may play in assisting decisions about whether or not to outsource (Qader et al. 2021). Hamad et al. (2021) points out that the decision to outsource has long-term consequences for the second time, indicating analytical issues that are comparable to those faced in capital budgeting, which is widely regarded as a critical management accounting decision-making sector (Fatah et al. 2021). To add to these pressures, management accounting is increasing its scope in terms of both financial and nonfinancial accountability as a result of the necessity for the establishment of management control systems for subcontracting (Ali & Hamad, 2021). With the execution of a two-phased empirical research strategy, both objectives have been accomplished (Ali & Anwar, 2021). During the first phase of the study, data from qualitative interviews was acquired and evaluated by a team of researchers. The administration of a questionnaire for a survey served as the foundation for the second step (Hamad, 2018). Accounting engagement in hotel outsourcing decision-making refers to the degree to which the accounting department participates and contributes to the decision-making process when deciding whether or not to outsource certain activities or complete functions to a third party (Anwar & Shukur, 2015). It appears to be a structure that should be taken into account, especially in light of the increasing relevance of hotel outsourcing in the recent years (Hamza et al. 2021). Considering accounting's involvement in outsourcing appears to be a logical corollary to considering accounting sophistication in outsourcing decision-making, which can be seen as building on an established contingency research tradition of determining factors relating to facets of accounting sophistication in outsourcing decision-making (Sabir et al. 2021), which can be seen as building on an established contingency research tradition of determining factors relating to facets of accounting sophistication in outsourcing decision-making (Aziz et al. 2021). It was motivated by a number of characteristics that suggested that outsourcing was particularly significant in the hotel business that it was decided to concentrate the study on this area. In the first place (Sorguli et al. 2021), it appears that there is a large need for hotel managers who want to avoid being sidetracked from their core tasks (Ahmed et al. 2021) and (Anwar & Abdullah, 2021) define formalized One distinguishing characteristic of the field of hotel management is the complexity that arises from the wide range of diverse activities carried out (for example, rooms, food and beverage, laundry, and so on) in a building where the provision of services coincides with the

consumption of services by customers. Abdullah & Anwar, (2021) expresses concern about hotel managers attempting to "wear too many hats," and problems with failing hotel restaurants are usually attributed to the fact that the fundamental competencies required in hotels and restaurants are distinct (Anwar & Shukur, 2015). It is possible to cope with the problem of cultural diversity through the use of outsourcing. The high degree of labor intensity seen in the hotel business is a second factor contributing to the study's concentration on this sector (Anwar & Abd Zebari, 2015). Taking into account the high likelihood of performance variability, this characteristic implies a conflict between a significant financial incentive to outsource (in order to reduce labor management requirements) and the requirement to monitor subcontracted activity results as a result of the high likelihood of performance variability (Anwar & Surarchith, 2015). Third, the hotel industry is characterized by significant swings in sales volume and profitability. Anwar, (2017) found many features of hotel sales volatility, including economic cycle-induced volatility, seasonal sales volatility, weekly sales volatility, and intra-day sales volatility. Economic cycle-induced volatility is the most common kind of volatility (Anwar & Louis, 2017). When dealing with variable jobs, it is possible to reduce volatility by outsourcing them to specialized providers who, as a result of their size, are better equipped to deal with the ensuing volatility (Anwar, 2015). Hotel outsourcing management issues have received some attention in professional-oriented periodicals (for example, Hotel and Motel Management, Lodging Hospitality), and some interest has been expressed by hospitality researchers (Hameed & Anwar, 2018). According to Anwar & Balcioglu, (2016), the importance of service industries is increasing, with the hotel and tourist sectors, in particular, being identified as interesting areas for future investigation. In the next sections, you will find an outline for the remainder of the paper: a As a result of previous study, the next section creates a theoretical framework for the analysis by developing hypotheses regarding the factors that impact accounting's competence and participation in decision-making with relation to outsourced operations management (Anwar, 2016). Following that, the specific research approach that was employed is detailed in further depth (Anwar, 2017). A brief discussion of the study's findings is followed by a conclusion that considers the study's implications and limitations, as well as suggested areas for additional inquiry (Anwar & Ghafoor, 2017).

II. LITERARY CONTEXT OF STUDY AND PROPOSITION DEVELOPMENT

There have been evidence of an increasing research interest in management accounting for outsourcing, which is encouraging (Anwar & Qadir, 2017). Anwar & Climis, (2017) write in their evaluation of the achievements of the accounting literature on interfirm transactional interactions that "much remains to be researched and analyzed." They go on to say that "much remains to be explored and examined" (Anwar & Louis, 2017). The study presented above is notable for its major attention on the outsourcing decision-making process, as opposed to performance and control concerns, which distinguishes it from other similar studies (Anwar, 2015). The formulation of four sets of propositions pertaining to variables impacting accounting's participation and sophistication with regard to outsourcing decision-making is the subject of the next portion of the study (Ismael et al. 2021).

2.1. Competition

On a variety of parameters such as brand image, market sector, and pricing, hotels are subjected to extremely different degrees of competitive intensity (Ali et al. 2021). It is clear that hotel rivalry is endemic when it is recognized that every hotel has a different location, which has implications for the degree to which it has competing hotels in close physical proximity to one other (Gardi, 2021). According to Hamza et al. (2021), it is critical to create accounting systems that are suited for certain competitive settings. Several empirical studies, such as those cited by Qader et al. (2021), indicate a positive link between the intensity of competition and the adoption of formal controls (Hamad et al. 2021) and advanced accounting processes (Fatah et al. 2021). In addition, Ali & Hamad, (2021) discovered a positive link between the level of competition and the use of customer accounting software. All of these findings indicate to increased competition intensity as a means of encouraging more sophisticated accounting systems (Hamad, 2018).

2.2. Size

The size of a company was one of the earliest contingent variables investigated by accounting academics (Sabir et al. 2021). The research demonstrates a pretty strong consensus that the size of a company is positively related to accounting competence (Aziz et al. 2021). An argument in favor of this is that larger companies can spread the expense of more complex accounting systems across a broader client base that generates income (Sorguli et al. 2021). In addition, larger organizations tend to be more complicated and/or tougher to manage, necessitating the use of more sophisticated accounting systems to keep up with the demands of the business (Ahmed et al. 2021). In light of this logic and past study findings, it is predicted that the size of a company would be favorably connected to the

engagement and complexity of the accounting department in the decision-making process about outsourcing (Anwar & Abdullah, 2021).

2.3. Quality level of hotel

According to the information gathered through interviews in the study, quality is a significant cultural component that permeates a hotel's management philosophy and approach to operations. The significance of the hotel star rating system serves to underline this point even more (Abdullah & Anwar, 2021). The use of a star rating system indicates that hotels have been independently branded in terms of their overall excellence (Anwar & Shukur, 2015). The expectation is that higher-quality hotels will have more complex management systems to support their higher-quality service delivery (Anwar & Abd Zebari, 2015). This is a given based on previous experience. It is possible that outsourcing operations in a labor-intensive business such as the hotel sector may result in a loss of control over the overall quality of service delivery (Anwar & Surarchith, 2015). It is possible that such a loss will have particularly negative consequences for a hotel's image and star rating (Anwar, 2017). High star rating hotels are expected to place greater emphasis on the maintenance of a high level of service quality (Anwar & Louis, 2017). As a result, high star rating hotels will implement relatively sophisticated systems to assist in the decision-making process and to control the level of service provided by subcontractors (Anwar, 2015).

2.4. Professional qualification

Many hotel financial controllers do not hold a professional accounting qualification, according to the results of the interviews that were performed (Hameed & Anwar, 2018). Burgess's remark is corroborated by the evidence (Abdullah et al. 2017). This draws attention to a significant differentiating feature of accounting practice in the hospitality industry and emphasizes the relevance of this variable as a variable worthy of investigation in the current study. Hotels that place a higher value on the accounting function might be expected to have a better chance of having a financial controller who is professionally prepared (Anwar & Balcioglu, 2016). Because financial controllers may be anticipated to have a significant role in determining the sophistication of their accounting systems (Anwar, 2016), it is probable that the hiring of a professionally trained financial controller is positively associated to the sophistication of a hotel's accounting system (Anwar, 2017). Aside from that, it is believed that professional training would elevate the status of a financial controller inside a hotel, increasing the probability that he will be involved in important organizational decisions such as the choice to outsource (Anwar & Ghafoor, 2017). A study

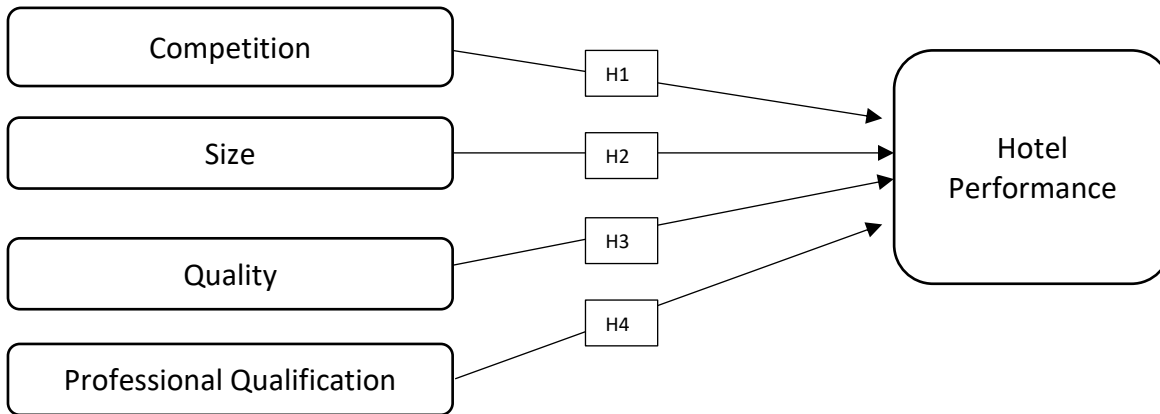
conducted by Anwar & Qadir, (2017) examined the capital budgeting implications of hotels when the hotel owner is a separate legal entity from the hotel operator. If this unique element of hotel operating structures is taken into consideration, it appears that it might have potentially substantial implications for hotel management systems (Anwar & Climis, 2017). Because numerous respondents expressed the opinion that operators must give more thorough decision analysis while operating under a management contract with an owner, the inclusion of this component as a control variable was especially justified (Anwar & Louis, 2017). As Ismael et al. (2021) points out, performance has been assessed considerably more thoroughly as a dependant variable in accounting research than it has been appraised as an independent variable. This makes the observation made by Ali et al. (2021) all the more significant: "Effectiveness can be regarded an independent variable" (Gardi, 2021). In reaction to poor (or high) efficacy, for example, certain restrictions or a specific approach may be implemented." (Qader et al. 2021) In accordance with the logic of Hamad et al. (2021) and Fatah et al. (2021), the conclusion reached in this paper is that performance has the potential to impact the type of accounting systems used in conjunction with decision-making on outsourcing services (Ali & Hamad, 2021). Management in high-performing hotels may be more sensitive to the possibility of damage to the hotel's image as a consequence of ill-advised outsourcing of essential activities, which might explain the difference (Hamad, 2018). As a result, managers at high-performing hotels may be more likely than others to do lengthy and formalized assessments before deciding whether or not to outsource. Given this logic, the performance of the system has been designated as a control variable (Ali & Anwar, 2021). Hotels that adopt a longer-term, strategic approach to outsourcing may have more refined procedures in place to support their long-term goals in the area of outsourcing (Anwar & Shukur, 2015). According to the findings of the interviews, many hotels outsourced on an ad hoc basis, typically in response to a specific event, whilst others executed their outsourcing decisions within the context of a long-term strategic plan (Hamza et al. 2021). This element has also been taken into consideration since a long-term strategic outsourcing goal may offer the environment for more extensive outsourcing studies to be undertaken in the future (Sabir et al. 2021). Aziz et al. (2021) offer an excellent overview of the significant amount of attention

that has been paid to strategy as an antecedent variable impacting the design of management control systems in the past few decades. Sorguli et al. (2021), Ahmed et al. (2021), Anwar & Abdullah, (2021), and Abdullah & Anwar, (2021) are examples of empirical accounting research that has studied the role of strategy (Anwar & Shukur, 2015). The findings of research evaluating the link between strategy and management control system design, on the other hand, are rather ambiguous (Anwar & Abd Zebari, 2015). The widely acknowledged importance of strategy as an organizational variable, as well as the high level of interest that has been shown in it as a potential determinant of accounting system design, has motivated its inclusion in this study as a control variable as a result of its widespread recognition (Anwar & Surarchith, 2015). It is intuitively tempting to imply that hotels that outsource more frequently would have more established systems to assist outsourcing management, and this is supported by research. The greater the degree of outsourcing, the greater the requirement for an adequate accounting system to assist decision-making on outsourcing activities. When a hotel outsources a major portion of its operations, the risk of mistake associated with using an inadequate management system is greater and more costly to the organization. As a result of this justification, the control variable "degree of outsourcing" was included in the study (Ismael et al. 2021).

III. METHODOLOGY

The purpose of this research is to examine the factors affecting hotel performance in Kurdistan and particularly in Erbil. A quantitative method used to analyse the present research. The questionnaire consisted of two units, the first unit comprised of participants' demographic questions (respondent's age and respondents' gender. The second part of questionnaire consisted of 8 questions for competition, 9 questions for size of hotel, 10 questions for level of quality, 8 questions for professional qualification, and 12 questions for hotel performance. The sampling method used in this study was random sampling technique. The study was carried in Erbil. The researcher distributed 100 questionnaires, only 71 questionnaires were received and being completed properly. The questionnaire was organized in multiple choice questions format. Five point Likert scale used, the participants were asked to range from strongly disagree to strongly agree.

Conceptual framework



Research Hypotheses:

- H1: There is a significant and positive relationship between competition and hotel performance.
- H2: There is a significant and positive relationship between size of hotel and hotel performance.
- H3: There is a significant and positive relationship between level of quality and hotel performance.
- H4: There is a significant and positive relationship between professional qualification and hotel performance

Table 1-Reliability tests

Variables	Cronbach's Alpha	Number of items
Competition	.832	8
Size of hotel	.812	9
Level of quality	.799	10
Professional qualification	.911	8
Hotel performance	.809	12

Table 1 shows the reliability analysis for four independent factors and a dependent factor. According to the reliability tests, the researchers found out Cronbach's Alpha for the competition =.832 for eight items, which are greater than .6 this means that competition's eight items were reliable for this study. The Cronbach's Alpha for the size of hotel =.812 for nine items, which are greater than .6 this means that size of hotel's nine items were reliable for this study. The Cronbach's Alpha for the level of quality =.799 for ten

items, which are greater than.6 this means that level of quality's ten items were reliable for this study. The Cronbach's Alpha for the professional qualification =.911 for eight items, which are greater than .6 this means that professional qualification's eight items were reliable for this study and finally the Cronbach's Alpha for the hotel performance factor =.809 for twelve items, which are greater than .6 this means that hotel performance factor's twelve items were reliable for this study.

Table 2-Correlation analysis

Item	Pearson correlation	Competition	Size of hotel	Level of quality	Supply & demand
Hotel performance	Pearson correlation	.804**	.796**	.826**	.811**
		.000	.000	.000	.000
		71	71	71	71

** Correlation is significant at the 0.01 level (2-tailed)

Table 2 shows the correlation among four independent factors (competition, size of hotel, level of quality and supply & demand factor) and a dependent factor (hotel performance). The value of R between competition and hotel performance = .804** which indicates that they are significantly correlated. The value of R between size of hotel and hotel performance = .796** which indicates that they are significantly correlated. The value of R between level of quality and hotel performance = .826** which indicates that they are significantly correlated. The value of R between professional qualification and hotel performance

= .811** which indicates that they are significantly correlated. The results revealed that overall all variables are significantly correlated with dependent factor.

Regression analysis

The researcher used single regression analysis to analyze the current study. In terms of the first research hypothesis a single regression used (as seen in table 3), with competition as an independent variable and hotel performance as the dependent variable.

Table 3-Coefficients H1

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.811	.211		3.511	.000
Competition	.878	.061	.821	17.612	.000

a. Dependent Variable: hotel performance

Table 3 shows the result of the first research hypothesis, the researcher found that the value B = .878 which is higher than 0.01, accordingly the result revealed that there is positive relationship between competition and hotel performance.

Table 4-Coefficients H2

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.838	.224		3.743	.000
Size of hotel	.862	.054	.826	15.904	.000

a. Dependent Variable: hotel performance

Table 4 shows the result of the second research hypothesis, the researcher found that the value B = .862 which is higher than 0.01, accordingly the result revealed that there is positive relationship between size of hotel and hotel performance.

Table 5-Coefficients H3

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.611	.230		3.142	.000
Level of quality	.632	.056	.589	14.684	.000

a. Dependent Variable: hotel performance

Table 5 shows the result of the third research hypothesis, the researcher found that the value B = .632 which is higher than 0.01, accordingly the result revealed that there is positive relationship between level of quality and hotel performance.

Table 6-Coefficients H4

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.367	.268		3.142	.000
Supply & demand	.926	.065	.896	14.262	.000

a. Dependent Variable: hotel performance

Table 6 shows the result of the fourth research hypothesis, the researcher found that the value B = .926 which is higher than 0.01, accordingly the result revealed that there is positive relationship between supply & demand factor and hotel performance.

IV. CONCLUSION

The purpose of this study was to improve our understanding of accounting in the context of outsourcing management. In terms of the first study goal, both interview and survey data suggest that there is significant cross-hotel variation in the extent to which the accounting function is involved in hotel outsourcing decision-making. Most likely, the high proclivity of hotels to hire financial controllers who do not possess a professional accounting certification serves to worsen the problem (55 percent in this study). The formalisation of outsourcing decision-making procedures is the most important of the six aspects of accounting participation that have been evaluated, while contractor performance monitoring is the least important. This latter observation implies that the operational department that is most directly associated with the function that is being outsourced bears the primary responsibility for evaluating contractor performance. This study might serve as the foundation for further investigation into whether accounting evaluation techniques should be modified when tasks that are being considered for outsourcing are fundamentally different in terms of qualities such as asset specificity or uncertainty. Items having a high degree of asset specificity or uncertainty, according to transaction cost economics (TCE), do not lend themselves to outsourcing due to the possibility of opportunistic behavior and incomplete contracting. TCE has been extensively used in empirical studies pertaining to the choice to outsource a business. Because of the potential problems that may occur if certain high-asset-specific or uncertain tasks are outsourced, it is possible that a more complicated accounting examination may be required in cases where certain activities are being evaluated for outsourcing. Among the study's most significant contributions is the recognition of the consequences associated with failure (i.e., costs incurred

when arranging for an activity to be conducted in-house or finding a new supplier, should an outsourcing arrangement fail). There has been no consideration of the costs associated with a failed outsourcing contract in either the theoretical or empirical literatures that I have discovered. The lack of attention paid to failure costs may have led to the reported low ranking of failure costs in comparison to other cost aspects assessed in hotel outsourcing choices, as shown in this study. Another element that is likely to play a role in this low ranking is the uncertainty around the likelihood that these expenditures will be paid. However, the difficulties in estimating failure costs should not obscure the fact that these costs have the potential to be significant. Probabilities might be ascribed to the occurrence of uncertain future cash flows, in a manner similar to the processes that can be performed in the preparation of capital budgets and simulation analysis, in order to enable an estimating exercise for those cash flows. In terms of future study, given the wide range of operational tasks carried out in hotels, it would appear that the industry would provide an excellent setting in which to conduct future studies on differences in outsourcing contracts and different organizational structures utilized.

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