

# STRATEGIC MANAGEMENT ACCOUNTING IN THAI UPSCALE HOTELS: A CONTINGENCY-BASED MODEL OF ADOPTION AND IMPLEMENTATION

## CONTABILIDAD DE GESTIÓN ESTRATÉGICA EN HOTELES TAILANDESES DE LUJO: UN MODELO DE ADOPCIÓN E IMPLEMENTACIÓN BASADO EN CONTINGENCIAS

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### Abstract

The adoption of strategic management accounting (SMA) in hospitality contexts in particular, the interaction between structural and behavioral contingencies in emerging economies remains understudied. This study examines contextual factors influencing SMA adoption in Thailand's upscale hotel sector, developing a comprehensive contingency-based framework that integrates traditional structural variables with emerging behavioral dimensions. A qualitative research design employing systematic thematic analysis was used; semi-structured interviews were conducted with 18 executives from nine four-star hotels across six Thai provinces. Seven key themes emerged from the analysis: four primary structural (competitive intensity, information technology readiness, leadership orientation, market orientation) and three emergent organizational capability themes (customer data literacy, cross-functional collaboration, external expertise utilization). Hotels demonstrating alignment across multiple contingency dimensions achieved superior SMA implementation outcomes, with behavioral contingencies proving as important as technical infrastructure. The findings extend contingency theory by demonstrating for the first time in hospitality contexts how behavioral contingencies function as independent determinants rather than merely moderating structural relationships, challenging the

### Resumo

*La adopción de la contabilidad de gestión estratégica (CGE) en contextos de hospitalidad, en particular la interacción entre contingencias estructurales y conductuales en economías emergentes, permanece poco estudiada. Este estudio examina los factores contextuales que influyen en la adopción de CGE en el sector hotelero de lujo de Tailandia, desarrollando un marco integral basado en contingencias que integra variables estructurales tradicionales con dimensiones conductuales emergentes. Se utilizó un diseño de investigación cualitativa empleando análisis temático sistemático; se realizaron entrevistas semiestructuradas con 18 ejecutivos de nueve hoteles de cuatro estrellas en seis provincias tailandesas. Del análisis surgieron siete temas clave: cuatro estructurales primarios (intensidad competitiva, preparación en tecnologías de la información, orientación del liderazgo, orientación al mercado) y tres temas emergentes de capacidad organizacional (alfabetización en datos de clientes, colaboración interfuncional, utilización de experiencia externa). Los hoteles que demostraron alineación en múltiples dimensiones de contingencia lograron resultados superiores en la implementación de CGE, siendo las contingencias conductuales tan importantes como la infraestructura técnica. Los hallazgos amplían la teoría de contingencias al demostrar por primera vez en contextos de*



predominant focus on technical factors in prior research. This novel position has important theoretical implications for understanding SMA adoption mechanisms. The research provides practitioners with a comprehensive seven-factor assessment framework for evaluating SMA adoption readiness and a phased implementation roadmap. This research contributes the first comprehensive examination of structural–behavioral contingency interactions in hospitality SMA adoption, offering a novel theoretical framework applicable to service-oriented organizations.

**Keyword:** Competitor Accounting. Contingency Theory. Customer Accounting. Strategic Management Accounting. Thematic Analysis.

*hospitalidad cómo las contingencias conductuales funcionan como determinantes independientes en lugar de simplemente moderar las relaciones estructurales, desafiando el enfoque predominante en factores técnicos de investigaciones previas. Esta posición novedosa tiene importantes implicaciones teóricas para comprender los mecanismos de adopción de CGE. La investigación proporciona a los profesionales un marco de evaluación integral de siete factores para evaluar la preparación para la adopción de CGE y una hoja de ruta de implementación por fases. Esta investigación aporta el primer examen integral de las interacciones de contingencias estructurales-conductuales en la adopción de CGE en hospitalidad, ofreciendo un marco teórico novedoso aplicable a organizaciones orientadas a servicios.*

**Palavras-chave:** Contabilidade de Competidores. Teoria de Contingências. Contabilidade de Clientes. Contabilidade de Gestão Estratégica. Análise Temática.

## 1 INTRODUCTION

Strategic management accounting (SMA) is defined as the provision and analysis of management accounting data about a business and its competitors for use in developing and monitoring business strategy, particularly relative levels of performance against key success factors in a business environment (Guilding *et al.*, 2000). Strategic management accounting (SMA) has been gaining increased attention as a tool for supporting decision-making in dynamic and competitive environments, particularly within the hospitality industry. In Thailand, where tourism significantly contributes to the national economy, hotels face mounting pressures to optimize both cost structures and customer value delivery, while navigating increasingly complex competitive landscapes. Strategic accounting techniques such as customer profitability analysis (CPA), customer lifetime value (CLV), and competitor accounting (CA) have become essential for aligning financial insights with strategic goals, enabling hotels to maintain competitiveness in saturated markets.

The hospitality industry presents unique challenges for SMA implementation due to its service-dominant characteristics, high customer interaction intensity, and dynamic pricing environments. Unlike manufacturing contexts, wherein SMA research has been

predominantly focused, hotels must manage complex customer relationships, seasonal demand variations, and multi-channel distribution systems while maintaining service quality and profitability. In the Thai context, these challenges are exacerbated by the need to serve diverse international markets, manage cultural expectations, and compete with both local and global hotel chains. While previous studies have examined SMA adoption in hospitality contexts, including Turner *et al.*'s (2017) investigation of strategic management accounting's role in hotel property performance and leadership-related factors, the field remains fragmented in its understanding of how multiple contingency factors interact simultaneously. Turner *et al.* (2017) primarily focused on the relationship between strategic orientation and SMA usage in competitive environments but did not comprehensively examine the behavioral dimensions of implementation processes.

Thailand's hospitality context offers theoretically significant characteristics for examining SMA adoption in emerging markets. Tourism contributes 11.5% of Thailand's GDP (World Travel & Tourism Council, 2024), creating competitive pressures requiring sophisticated management accounting. Independent hotels dominate the sector (Thailand Hotel Association, 2023), creating resource constraints and divergent stakeholder perspectives that complicate SMA implementation compared to international chains (Poudel *et al.*, 2016). Rapid digital transformation compounds these challenges, as hotels must simultaneously develop technological infrastructure and organizational capabilities a particularly difficult requirement given the interconnectivity and interoperability demands of smart hospitality systems (Buhalis & Leung, 2018). These factors tourism dependency, independent ownership structure, stakeholder complexity, and accelerated technological change create unique SMA adoption dynamics differing from developed markets where prior research concentrated.

Although previous studies on SMA adoption have examined structural contingencies such as firm size, decentralization, and information technology (IT) systems (Cadez & Guilding, 2008; Chenhall, 2003), existing research has provided limited insight into how behavioral contingencies such as leadership orientation, cross-functional collaboration, and organizational data literacy interact with traditional structural factors to influence SMA implementation effectiveness in service-sector SMEs, particularly in developing economies (Kalkhouran *et al.*, 2015). This omission is particularly significant in hospitality contexts where service processes heavily rely on human interaction and customer-centric decision-making.

Contingency theory serves as a fundamental framework for examining how different organizational and environmental elements interact to affect the effectiveness of accounting systems. Nonetheless, the interplay among critical factors such as competitive intensity, technology readiness, leadership traits, market orientation, and organizational capabilities, as well as their collective influence on the outcomes of Strategic Management Accounting (SMA) adoption, necessitates further theoretical advancement (Otley, 2016). This theory asserts that a singular management accounting system cannot be universally applicable to all organizations in every scenario (Chenhall, 2003; Otley, 1980). The effectiveness of an organization hinges on the congruence between its accounting systems and various contingency factors, both internal and external. While existing research has predominantly focused on structural contingencies, there is an increasing recognition of the critical importance of behavioral and cultural factors in achieving successful SMA adoption.

Recent studies in emerging markets highlight the need for a more nuanced understanding of contingency factors in hospitality contexts. Rashid *et al.* (2020) revealed that applying contingency theory helps explain differences in SMA adoption between organizations, specifically in emerging markets. In the Thai context, Terdpaopong *et al.* (2024) documented varying levels of SMA adoption in manufacturing companies depending on organizational size, business strategy, and ownership structure. However, existing empirical evidence on contingency factors that affect SMA adoption in Thai hotels particularly concerning the integration of CA and customer accounting techniques is limited.

This gap in understanding poses challenges for both theoretical development and practical application. Theoretically, the primary focus on structural contingencies may offer an incomplete perspective of the complex social processes that underlie SMA implementation. In practical terms, hotel managers lack comprehensive frameworks to assess their organization's readiness for the adoption of SMA and effectively implement these techniques.

This study addresses these gaps by investigating both traditional structural contingencies and emerging behavioral contingencies that influence SMA adoption in Thai hotel businesses. This research utilizes in-depth qualitative analysis to understand how competitive intensity, technological readiness, leadership characteristics, and organizational capabilities interact to shape SMA implementation outcomes. We focus

explicitly on CA and customer accounting techniques, as these have exhibited particular relevance for strategic decision-making in hospitality. This research makes substantial theoretical and practical contributions. Theoretically, it enhances the understanding of contingency theory within service industry SMEs an area Kalkhouran *et al.* (2015) identified as understudied compared to large companies or manufacturing sectors. This study extends contingency frameworks by demonstrating how behavioral contingencies function as independent variables with direct effects on the efficacy of accounting systems. The findings provide a comprehensive framework for assessing organizational readiness and developing the capabilities for effective SMA implementation, which can be used by hotel managers to enhance competitiveness and organizational performance.

## 2 LITERATURE REVIEW

### 2.1 SMA in hospitality contexts

Strategic Management Accounting (SMA) represents a fundamental evolution from traditional management accounting approaches, characterized by its external orientation, forward-looking perspective, and integration with strategic decision-making processes (Roslender & Hart, 2003). While traditional management accounting focuses primarily on internal cost control and operational efficiency, SMA encompasses competitor-focused analysis, customer profitability assessments, and forward-looking performance measurements that explicitly align with strategic objectives. The classification and evolution of SMA techniques has been extensively documented in the literature (Guilding *et al.*, 2000; Cadez & Guilding, 2008). SMA signifies a significant advancement from traditional management accounting approaches, marked by its external focus, long-term perspective, and integration with strategic decision-making processes (Roslender & Hart, 2003). While traditional management accounting emphasizes internal cost control and operational efficiency, SMA includes competitor-focused analysis, customer profitability assessments, and forward-looking performance measurements that align with strategic objectives.

Guilding *et al.* (2000) developed a pioneering framework that delineated a taxonomy of 12 strategic management accounting (SMA) techniques centered on three key aspects: competitor focus, marketing focus, and future focus. Subsequently, Cadez

and Guilding (2008) enhanced this framework, broadening it to encompass 16 techniques classified into five distinct categories: strategic costing, strategic planning and performance measurement, strategic decision-making, competitor accounting, and customer accounting. The classification of SMA techniques has undergone considerable evolution since the original framework proposed by Guilding *et al.* Their initial taxonomy identified 12 techniques based on competitor, marketing, and future orientations. However, the expansion by Cadez and Guilding introduced a more comprehensive structure, recognizing 16 techniques that reflect the growing complexity of strategic accounting practices and their alignment with overall business strategy.

In the realm of hospitality, the application of competitor accounting methodologies offers significant strategic insights, allowing hotels to gain a comprehensive understanding of their rivals' market positions, pricing tactics, and performance indicators. This is achieved through practices such as competitor cost evaluation, monitoring competitive standings, and assessing competitor performance (Guilding *et al.*, 2000; Pavlatos, 2015). Additionally, customer accounting approaches such as analyzing customer profitability, evaluating customer lifetime value, and treating customers as valuable assets are particularly salient for hospitality entities, given the industry's emphasis on fostering customer relationships and delivering high-quality service (Guilding & McManus, 2002; McManus, 2013). The two categories of Strategic Management Accounting (SMA) competitor accounting (CA) and customer accounting have demonstrated distinct strategic advantages within the hospitality sector. CA encompasses techniques that help in deciphering competitors' market positioning, pricing strategies, and performance metrics, which include competitor cost assessment, competitive position surveillance, and evaluation of competitor performance (Guilding *et al.*, 2000). These techniques enable hotels to benchmark their performance, adjust pricing strategies, and identify competitive advantages or vulnerabilities. Customer Accounting analyzes customer profitability and lifetime value through techniques such as CPA, CLV analysis, and valuation of customers as assets (Guilding & McManus, 2002).

Research indicates that these methodologies play a crucial role in shaping revenue management strategies, designing loyalty programs, and allocating marketing resources by delivering comprehensive insights into customer segment profitability and behavioral trends (McManus, 2013; Ussahawanitchakit, 2017). However, there is a notable scarcity of research directly linking Strategic Management Accounting (SMA) with revenue

management practices in the hospitality sector. Although both revenue management and SMA aim to enhance profitability through data-informed decision-making, the integration of these two areas in hospitality settings has been examined in only a limited number of studies (Turner *et al.*, 2017). This gap is particularly critical, as hotels that prioritize revenue management could gain significant advantages from the insights provided by SMA regarding competitor analysis and customer profitability. Despite the strategic advantages that SMA techniques offer, their application within the hospitality industry is often inconsistent and restricted. Mattimoe and Seal (2011) pointed out that SMA research in service sectors, especially hotels, is considerably less prevalent compared to studies in manufacturing industries. This observation is further supported by Pavlatos (2015), who noted that while SMA techniques hold considerable promise for enhancing competitive positioning in hotels, their actual implementation varies significantly among different establishments and is affected by various organizational factors. This issue is particularly acute in developing nations, where limitations such as resource scarcity, management knowledge gaps, and technological readiness pose additional challenges to SMA adoption (Alvarez *et al.*, 2021).

Recent advancements in technology have created new avenues for the application of SMA in the hospitality sector. The convergence of property management systems, customer relationship management (CRM) platforms, and business intelligence tools is increasingly facilitating integrated data environments that allow for in-depth analyses of customers and competitors (Buhalis, 2020). Nevertheless, the mere presence of technology does not ensure the successful adoption of SMA, as the outcomes of implementation are significantly shaped by organizational capabilities and contextual factors.

## **2.2 Contingency theory foundations and extensions**

Contingency theory within the realm of management accounting offers a robust framework for analyzing how the effectiveness of organizations stems from the alignment of accounting systems with various interacting contextual factors (Otley, 1980; Chenhall, 2003). This theory fundamentally questions the applicability of one-size-fits-all approaches to the design of management accounting systems, suggesting instead that the optimal configuration of these systems is contingent upon the intricate interplay of

organizational and environmental elements. Research rooted in contingency theory has identified several critical structural variables that serve as primary determinants of the efficacy of accounting systems. In his extensive review, Chenhall (2003) pinpointed environmental uncertainty, technology, organizational structure, size, strategy, and national culture as key structural contingencies. These "hard" contingencies focus on formal organizational structures and quantifiable environmental factors that influence the requirements and effectiveness of accounting systems (Otley, 2016).

However, an increasing awareness of the social and interpretive aspects of accounting practice has prompted advocacy for broader contingency frameworks that integrate behavioral factors (Hall, 2010). This viewpoint underscores the significance of "soft" behavioral contingencies, such as leadership styles, organizational culture, knowledge-sharing capabilities, and interpretive skills, all of which affect how accounting information is converted into strategic actions. Recent studies in contingency research reveal that these behavioral dimensions play a crucial role in determining the effectiveness of accounting systems, especially within service-oriented organizations where human interaction and interpretation are vital (Henri, 2006; Ali, 2024).

Recent contingency research has begun to incorporate these behavioral dimensions, revealing their significant impact on the effectiveness of accounting systems. Mongiello and Harris (2006) emphasize the importance of understanding how different management styles in multinational hotel companies influence the adoption and use of management accounting practices, specifically while implementing strategic accounting techniques. Leadership characteristics fundamentally shape organizational receptiveness to accounting innovations, with transformational leadership creating environments wherein advanced accounting practices more readily take root (Ali, 2024). An organizational culture characterized by trust, continuous improvement, and interdepartmental cooperation enhances the implementation of strategic accounting by facilitating information flow across functional boundaries (Agbejule, 2011). The integration of accounting with other functional domains represents another critical behavioral contingency. Traditional departmental silos often limit the strategic potential of SMA by restricting information flow between accounting and marketing functions. Research demonstrates that cross-functional integration facilitates better strategic decision-making and the utilization of accounting systems (Puspitawati, 2020).

### 2.3 Hospitality industry context and SMA adoption

The hospitality industry presents distinctive characteristics that influence SMA adoption patterns and effectiveness. Service-dominant logic, asset intensity, customer experience focus, and dynamic pricing environments create unique information requirements and implementation challenges compared to manufacturing contexts—where SMA research has been predominantly concentrated. Strategic accounting techniques have demonstrated significant value for hospitality organizations navigating complex competitive landscapes. Turner *et al.* (2017) established that hotels adopting market-oriented business strategies in highly competitive environments achieve superior financial performance when implementing appropriate SMA techniques. Pavlatos and Paggios (2008) further support this in their study of Greek hotels, revealing that properties operating in more competitive environments tend to adopt more sophisticated SMA practices, with organizational size and strategic orientation serving as key determinants of adoption. This finding underscores the importance of aligning strategic orientation with accounting system sophistication. This finding underscores the importance of aligning strategic orientation with accounting system sophistication.

CLV analysis has emerged as particularly significant in hospitality contexts, helping businesses balance short-term revenue management with long-term strategic value generation. Modern CLV models incorporate segmentation approaches and predictive analytics to forecast customer behavior, enabling personalized loyalty programs and targeted marketing initiatives that maximize profitability across customer segments (Hosseini & Roslin, 2016). Despite the outlined benefits, SMA adoption in hospitality remains inconsistent. McManus (2013) documented significant variation in customer accounting usage among Australian hotels, with implementation being more prevalent in larger chain properties with sophisticated IT systems. Similarly, Ussahawanitchakit (2017) revealed variable adoption patterns in Thai hotels, with customer accounting implementation positively affecting competitive advantage and organizational performance, albeit facing significant barriers related to both technical and human resource constraints.

These implementation challenges underscore the significance of comprehending contextual factors that promote or hinder SMA adoption in hospitality settings. The industry's dependence on human interaction, service quality, and customer satisfaction

indicates that behavioral and organizational factors may be particularly crucial in determining the success of SMA implementation.

## 2.4 Research gaps and theoretical development needs

Despite increasing research attention, several significant gaps limit our understanding of SMA adoption within the hospitality sector. First, most research has concentrated on large corporations or manufacturing industries (Cadez & Guilding, 2008; Guilding *et al.*, 2000), while studies in service industry SMEs remain limited (Kalkhouran *et al.*, 2015). This gap is problematic because service organizations encounter distinct implementation challenges related to intangibility, customer interaction intensity, and service quality measurement.

Second, qualitative studies investigating the interaction between various contingency factors are infrequent. Most research utilizes quantitative methods that test predetermined relationships between individual contingencies and accounting system characteristics. While this approach provides valuable insights, it may overlook crucial interaction effects and contextual nuances that impact implementation success.

Third, research examining how behavioral contingencies interact with traditional structural variables to influence SMA adoption outcomes remains limited. The predominant focus on structural factors may provide an incomplete understanding of the complex social processes underlying accounting practice evolution.

Fourth, in emerging economic contexts like Thailand, cultural, institutional, and resource factors may create unique contingency patterns that differ from developed country settings. Research exploring these contextual differences and their implications for SMA adoption strategies is limited. Finally, Carmona and Ezzamel (2023) identify the need for research examining accountants' roles and collaboration between accounting and other departments in SMA development and implementation. This gap is particularly relevant in hospitality, where marketing, operations, and revenue management play critical roles in strategic decision-making.

### 3 METHODOLOGY

#### 3.1 Research design and philosophical foundations

This study employs an interpretive qualitative research design utilizing semi-structured interviews to examine contingency factors influencing SMA adoption in Thai hotels. The choice of semi-structured interviews over structured interviews is theoretically and methodologically justified for several reasons. First, semi-structured interviews allow for the exploration of complex organizational phenomena involving multiple interacting factors that cannot be predetermined (Creswell & Poth, 2016). Second, this approach enables the discovery of emergent themes and unexpected relationships between variables, which is essential for theory development in under-researched contexts. Third, semi-structured interviews provide the flexibility to probe deeper into participants' responses while maintaining consistency across interviews through a standardized guide. To minimize potential researcher influence concerns raised about semi-structured approaches, several measures were implemented: (1) a comprehensive interview protocol was developed and pilot-tested, (2) neutral, open-ended questions were prioritized, (3) multiple researchers participated in data collection and analysis for triangulation, and (4) member checking with participants validated interpretations.

The interpretive paradigm acknowledges that understanding complex organizational phenomena necessitates the exploration of participants' subjective experiences, interpretations, and meaning-making processes within their specific contexts (Creswell & Poth, 2016). This philosophical approach is especially suitable for investigating SMA adoption, which encompasses socially constructed processes of accounting innovation, organizational change, and strategic decision-making.

#### 3.2 Sampling strategy and context selection

Purposive sampling was employed to select information-rich cases aligned with research objectives (Creswell & Poth, 2016). This approach enables targeted participant selection and theoretical variation but introduces potential selection bias, as participating hotels may differ systematically from non-participants in their openness to management

accounting innovations. The non-random selection limits statistical generalizability, though theoretical representativeness was enhanced through explicit criteria and maximum variation across geographic and organizational dimensions. The study used purposive sampling with specific criteria designed to ensure theoretical representativeness while capturing diverse organizational contexts. Regarding the MICE certification criterion, this was included to ensure that selected hotels served business market segments requiring sophisticated revenue management capabilities, rather than focusing solely on individual business travelers. MICE-certified properties typically develop advanced analytical capabilities for pricing group events, managing complex booking patterns, and analyzing diverse customer segments capabilities that are transferable to and supportive of SMA implementation. However, we acknowledge that this criterion may have introduced a bias toward hotels serving group markets rather than individual business travelers, which could influence the generalizability of findings to leisure-focused properties. The study used purposive sampling with specific criteria to select participants who could offer valuable insights into SMA adoption experiences while maintaining theoretical representativeness across various organizational contexts. The sampling criteria and rationale are detailed in Table 1. The final sample composition, including hotel characteristics and key informant details, is presented in Table 2.

**Table 1**

*Sampling Criteria and Rationale*

<b>Criterion</b>	<b>Specification</b>	<b>Rationale</b>	<b>Implementation</b>
<b>Geographic Diversity</b>	Six economically significant provinces (Bangkok, Chiang Mai, Hat Yai, Khon Kaen, Udon Thani, Nakhon Ratchasima)	Capture different market conditions, competitive intensities, and regional business characteristics.	1–2 hotels represent each province, ensuring geographic balance
<b>Quality Standards</b>	Minimum four-star rating	Ensure systematic management practices and potential SMA relevance	Hotel classification verified through official tourism authority records
<b>MICE Certification</b>	Properties in TCEB-certified cities	Ensure business travelers focus, requiring sophisticated revenue management capabilities	Verified through the Thailand Convention and Exhibition Bureau (2023) database
<b>Strategic Roles</b>	Executives with direct decision-making responsibilities	Capture both financial and marketing perspectives on SMA adoption	Two executives per hotel: finance/accounting manager and sales/marketing manager

<b>Voluntary Participation</b>	Informed consent following ethical protocols	Ensure ethical compliance and participant comfort	Written informed consent obtained after a detailed explanation of the study
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*Note.* MICE = Meetings, Incentives, Conferences, and Exhibitions; TCEB = Thailand Convention and Exhibition Bureau.

**Table 2**

*Final Sample Composition and Characteristics*

Hotel Code	Province	Rating	Ownership	Key Informants	Experience (Years)
H1	Chiang Mai	4 stars	Independent	Finance Director, Marketing Director	8 7
H2	Chiang Mai	4 stars	Independent	Finance Director, Marketing Director	8 10
H3	Hat Yai	4 stars	Independent	Finance Director, Marketing Director	10 10
H4	Hat Yai	4 stars	Independent	Finance Director, Marketing Director	9 8
H5	Hat Yai	4 stars	Independent	Finance Director, Marketing Director	7 10
H6	Khon Kaen	4 stars	Independent	Finance Director, Marketing Director	7 8
H7	Nakhon Ratchasima	4 stars	Chain	Finance Director, Marketing Director	13 11
H8	Udon Thani	4 stars	Independent	Head of Accounting, Hotel Manager	6 12
H9	Bangkok	4 stars	Chain	Senior Accountant, Revenue Manager	9 10
<b>Total Participants: 18</b>					<b>Average: 9.2 years</b>

The determination of sample size adhered to the principle of “information power,” as articulated by Malterud *et al.* (2016), considering the specific research objectives, participant characteristics, robustness of theoretical frameworks, quality of dialogue, and analytical methods employed. The information power was enhanced through well-defined research goals, explicit criteria for participant selection, strong theoretical foundation, high-quality discussions facilitated by interviews conducted in the participants’ native language, and a systematic analytical framework. Employing a dual-perspective approach that involved finance and marketing executives allowed for the triangulation of insights, resulting in a comprehensive understanding of the processes associated with SMA adoption across various organizational functions.

### 3.3 Data collection procedures

Data collection commenced on August 1, 2024, and concluded on March 30, 2025. These eight months enabled comprehensive coverage across the six targeted economic provinces, while accommodating the scheduling challenges outlined in Table 3. The extended timeframe allowed the research team to establish necessary rapport with participating hotels particularly in cases where initial contact attempts were unsuccessful and achieve theoretical saturation through systematic interview execution and concurrent preliminary analysis. All interviews were conducted in-person at hotel premises, or via secure video conferencing when necessary due to scheduling constraints, while strictly adhering to the approved ethical protocols throughout the data collection process.

Data collection adhered to a rigorous three-phase process: developing and validating the interview guide, executing systematic interviews, and conducting comprehensive quality assurance. This structured approach ensured data quality while upholding ethical standards and prioritizing participant comfort throughout the research process.

#### 3.3.1 Phase 1: interview guide development

The semi-structured interview guide was developed through a systematic process combining literature review, expert consultation, and pilot testing. The questionnaire design drew primarily from established frameworks in contingency theory research (Chenhall, 2003; Cadez & Guilding, 2008) and hospitality management accounting studies (Pavlatos, 2015; Turner *et al.*, 2017). Specific questions were adapted from validated instruments used in previous SMA research, including Guilding *et al.*'s (2000) SMA technique classification and McManus's (2013) customer accounting implementation framework. The instrument development process involved: (1) initial question pool creation based on theoretical frameworks, (2) expert review by three specialists (management accounting professor, qualitative methodology expert, hospitality industry consultant), (3) pilot testing with two hotel executives, and (4) refinement based on pilot feedback. The final interview guide demonstrated content validity through expert review and face validity through pilot testing.

The semi-structured interview guide was developed through expert consultation and pilot testing. Three specialists validated the content's appropriateness: a management accounting professor, a qualitative methodology expert, and an experienced hotel industry consultant. Two pilot interviews with hotel executives, who were excluded from the final sample, refined clarity of the questions and cultural sensitivity. The final guide contained 35 questions across six domains. Interviews were conducted in Thai to ensure participants' comfort and obtain in-depth responses. The interview structure was organized according to six key content domains with specific questions designed for each area, as outlined in Table 3

**Table 3**

*Interview Structure and Content Domains*

<b>Domain</b>	<b>Focus Area</b>	<b>Key Questions</b>	<b>Purpose</b>
<b>Competitor Analysis (CA)</b>	CA implementation processes	Information collection methods, analysis techniques, and strategic utilization	Assess systematic vs. informal competitor intelligence.
<b>Customer Profitability Analysis (CPA)</b>	CPA/CLV applications	Calculation methods, segmentation approaches, and profitability tracking	Evaluate customer accounting sophistication
<b>Technology Systems</b>	IT infrastructure and integration	System capabilities, data integration, and analytical tools	Understand technological readiness levels
<b>Leadership &amp; Culture</b>	Organizational support factors	Management commitment, data culture, and decision-making processes	Explore behavioral contingencies
<b>Implementation Process</b>	Adoption challenges and enablers	Implementation barriers, success factors, and resource requirements	Identify practical constraints and facilitators
<b>Strategic Integration</b>	Decision-making applications	Planning processes, performance measurement, and strategic outcomes	Understand SMA utilization in practice

*Note.* CLV=customer lifetime value.

**Table 4**

*Data Collection Quality Measures*

<b>Quality Aspect</b>	<b>Implementation Strategy</b>	<b>Verification Method</b>
<b>Consistency</b>	Standardized interview protocol and identical consent procedures	Protocol adherence checklists
<b>Accuracy</b>	Dual audio recording, professional transcription, and quality checks	Random accuracy verification (>95%)
<b>Completeness</b>	Comprehensive field notes and follow-up clarifications	Field note completeness reviews

<b>Ethical Compliance</b>	Written consent, confidentiality protection, and voluntary participation	Ethics documentation audit
<b>Cultural Sensitivity</b>	Native language interviews and cultural context consideration	Participant feedback on comfort levels
<b>Bias Reduction</b>	Multiple researcher perspectives, reflexivity practices, and member checking	Triangulation verification logs

### 3.3.2 Phase 2: interview execution protocol

All interviews adhered to standardized protocols to ensure consistency and appropriate quality. Participants provided written informed consent after receiving comprehensive information on the research. Interviews lasted between 60 and 90 minutes and were conducted in participants' offices or neutral venues to guarantee privacy and comfort. Digital audio recordings served as dual backup systems, while thorough field notes captured non-verbal observations and contextual details.

### 3.3.3 Phase 3: quality assurance and bias minimization

Multiple strategies ensured adequate data quality and minimized potential biases. Investigator triangulation involved several researchers in the design and execution of the interviews. Reflexivity practices included researcher journals documenting assumptions and evolving interpretations; member checking confirmed preliminary findings with selected participants. Diverse perspectives were captured across organizational levels and functional areas. Abundant description provided rich contextual detail, while deviant case analysis systematically explored contradictory evidence.

All interviews were professionally transcribed verbatim, and quality verification was conducted through random sampling. The transcripts were promptly anonymized using systematic coding protocols, ensuring that all participant-identifying information were removed or generalized. Data security adhered to university guidelines, featuring encrypted storage and restricted access limited to the research team.

## 3.4 Thematic analysis process

Data analysis followed Braun & Clarke's (2006) six-phase thematic analysis framework, ensuring systematic and rigorous qualitative analysis. Critically, our approach to thematic analysis involves systematic coding across the entire dataset rather

than deriving themes from individual participant responses. This distinction is fundamental to robust thematic analysis: themes represent patterned meanings identified through comprehensive analysis of all data, not merely categories for organizing individual quotes. Our thematic analysis process involved three levels of systematic analysis: (1) within-case analysis, examining patterns within individual hotel interviews; (2) cross-case analysis, identifying patterns across all hotels; and (3) theoretical analysis, connecting emergent patterns to existing contingency theory literature. This multi-level approach ensured that themes were grounded in the complete dataset and theoretically meaningful rather than reflecting isolated observations.

#### *3.4.1 Phase 1: data familiarization*

Researchers professionally transcribed all interviews verbatim and reviewed them multiple times to ensure deep familiarity. Initial observations, patterns, and potential areas of interest were documented in analytical memos. This phase involved active reading, note-taking, and preliminary pattern recognition across the entire dataset, with researchers systematically comparing observations across different hotels and informant types to identify recurring ideas and concepts.

#### *3.4.2 Phase 2: initial code generation*

Systematic coding was performed using NVivo 12 (Lumivero, 2017) software to manage and organize data. Initial codes were generated inductively from the data, focusing on both semantic (explicit) and latent (underlying) meanings. Codes were developed through line-by-line analysis of all transcripts, with constant comparison across data sources to ensure consistency and comprehensiveness. Two researchers (the first and second authors) independently coded a subset of transcripts to establish inter-coder reliability ( $\kappa = 0.82$ ), with discrepancies resolved through discussion and consensus. A total of 127 initial codes were identified across the complete dataset, representing recurring concepts, experiences, and relationships mentioned by multiple participants across different organizational contexts.

### *3.4.3 Phase 3: theme development*

Initial codes were systematically collated into potential themes based on their conceptual relationships and prevalence across the dataset. This involved creating visual maps showing connections between codes and organizing them into hierarchical structures. Critically, themes were not derived from individual responses but emerged from patterns identified across multiple data sources, multiple hotels, and multiple informant types. Each potential theme was evaluated based on: (1) prevalence appearing across multiple hotels and informants; (2) coherence codes within the theme relating to a central organizing concept; and (3) distinctiveness clear boundaries separating it from other themes. Visual mapping techniques facilitated the identification of relationships between codes and the development of hierarchical theme structures. This phase included iterative refinement as themes were created, combined, or discarded based on their ability to capture meaningful patterns across the entire dataset and theoretical coherence.

### *3.4.4 Phase 4: theme review and validation*

Themes underwent rigorous validation through multiple procedures: (1) internal homogeneity checks ensured all coded extracts within a theme cohered meaningfully; (2) external heterogeneity checks verified clear distinctions between themes; (3) dataset representation checks confirmed each theme was evidenced across multiple hotels and informant types; and (4) theoretical relevance checks ensured themes meaningfully addressed the research questions. The themes were reviewed on two levels: coded extracts were checked for coherence within themes, and the themes were assessed for their accuracy in representing the entire dataset. This phase involved returning to original transcripts to verify that themes captured essential patterns across all data sources while maintaining sufficient distinction and internal consistency. Themes were refined or restructured when validation procedures revealed insufficient cross-case support or unclear boundaries.

#### *3.4.5 Phase 5: theme definition and naming*

Final themes were clearly defined, featuring detailed descriptions of their scope, boundaries, and relationships to other themes. Each theme definition explicitly specified: (1) the core concept it represented, (2) which codes it encompassed, (3) how it appeared across different organizational contexts, and (4) how it related to other themes in the framework. Theme names were crafted to capture their essence while remaining accessible to both academic and practitioner audiences. Operational definitions were established for each theme to support future research and application.

#### *3.4.6 Phase 6: report production*

The implementation of Braun and Clarke's (2006) six-phase thematic analysis process, including specific objectives, activities, and quality measures for each phase. Analysis was performed with supporting evidence strategically selected to demonstrate: (1) theme prevalence across multiple hotels, (2) variation in how themes manifested in different contexts, and (3) connections between themes and theoretical concepts. Quotes were chosen to illustrate the diversity, depth, and theoretical significance of the theme, while preserving participant anonymity. Importantly, quotes served as illustrations of themes identified through systematic analysis of the entire dataset, not as the basis for theme development.

### **3.5 Inter-coder reliability and validation process**

Two researchers independently coded 30% of the transcripts (equivalent to transcripts from 3 hotels) to establish coding consistency. Cohen's Kappa coefficient of 0.82 indicated substantial agreement, exceeding the 0.75 threshold considered acceptable for qualitative research reliability (Landis & Koch, 1977). Disagreements were resolved through discussion and consensus, with coding guidelines refined accordingly. The first author coded the remaining transcripts, with regular consultation and spot-checking by the second author.

### 3.6 Theme development and validation framework

Theme development followed a systematic approach, ensuring both data groundedness and theoretical coherence. Initial codes were grouped based on conceptual similarity and frequency of occurrence. Visual mapping techniques helped identify relationships between codes and potential theme hierarchies. Themes were evaluated according to four criteria: internal consistency (codes within themes should cohere), external distinctness (themes should be distinct from one another), data grounding (sufficient data should support each theme), and theoretical relevance (themes should meaningfully address the research questions). The resulting theme structure, including supporting codes, data sources, and representative quotes, is presented in Table 5

**Table 5**

*Final Theme Structure and Supporting Evidence*

Theme Category	Theme Name	Supporting Codes	Data Sources	Representative Quotes
<b>Primary Structural</b>	Competitive Intensity	Market pressure, benchmarking practices, and rate intelligence	H1, H7, H9 (high intensity) vs H3, H4 (low intensity)	23 coded references
	IT Readiness	System integration, data quality, and technical capabilities	All hotels with a variation in sophistication	34 coded references
	Leadership Orientation	Strategic vision, change support, decision-making style	Clear distinction between H7, H9 vs H2, H4	28 coded references
	Market Orientation	Customer focus, proactive strategies, and market responsiveness	H6, H7, H9 vs H2, H3, H5	31 coded references
<b>Emergent Organizational</b>	Customer Data Literacy	Analytical skills, interpretation capabilities, and application ability	Capability gaps are evident in H2–H5	19 coded references
	Cross-functional Collaboration	Team integration, information sharing, and collaborative culture	H7, H9 excellence vs H2, H4, H5 limitations	22 coded references
	External Expertise Utilization	Consultant engagement, knowledge transfer, and implementation	H5, H6, H7 vs H2, H4 reluctance	16 coded references

### **3.7 Analytical rigor and trustworthiness**

Various strategies ensured analytical rigor throughout the thematic analysis process. The constant comparison method enabled systematic comparisons of codes and themes across different data sources. Negative case analysis actively sought contradictory evidence to refine and strengthen the development of themes. Member checking with selected participants validated interpretations of themes and ensured an accurate representation of organizational experiences. Peer debriefing with experienced qualitative researchers provided an external perspective on analytical decisions and the coherence of themes.

### **3.8 Ethical considerations and compliance**

Comprehensive ethical approval was obtained from the Khon Kaen University Research Ethics Committee for Human Research (Reference: HE673198) prior to data collection. The approval process included a review of research protocols, participant information sheets, consent forms, and data management procedures.

## **4 RESULTS AND FINDINGS**

The systematic thematic analysis across all nine hotels and 18 informants revealed seven key factors that influence SMA adoption in Thai upscale hotels. Through iterative cross-case comparison and validation procedures, these factors emerged as recurring patterns evidenced across multiple organizational contexts rather than isolated observations from individual properties. Hotels demonstrating high SMA implementation (H7, H9) exhibited consistent patterns across all seven dimensions, while those with limited implementation (H2, H4, H5) showed systematic gaps in specific factor combinations, enabling identification of critical success conditions. These factors are organized into four main structural/environmental themes and three emerging organizational capability themes, collectively illustrating the complex interactions that impact the implementation of competitor and customer accounting techniques.

## 4.1 Primary structural/environmental themes

The four structural themes presented below emerged through systematic analysis of patterns observed consistently across multiple hotels operating in different competitive and technological contexts. Each theme was validated by evidence from at least six of the nine properties, with clear distinctions between high-implementation and low-implementation cases providing theoretical validation of their relevance to SMA adoption success

### 4.1.1 Competitive Intensity

Competitive market pressure emerged as a significant catalyst for SMA adoption. Hotels in highly competitive urban markets (H1, H7, H9) implemented sophisticated competitor analysis techniques, systematically using Smith Travel Research (STR) reports, revenue per available room benchmarking, and online travel agency rate monitoring to inform strategic decisions. As H7's revenue manager explained:

*"We use STR reports and Review Pro weekly to assess our market position... analyzing occupancy patterns, premium rates, guest satisfaction scores, and market share trends to understand our overall competitive positioning."*

These properties established formal monthly meetings focusing on competitive analysis and developing strategic responses. In contrast, hotels in less competitive provincial markets (H3, H4) relied primarily on casual observation and experience-based decision-making. An H4 manager noted:

*"We know their prices from their websites and occasionally visit their properties, but we do not use this information strategically. There are few hotels here, so competition is more about maintaining our reputation than detailed competitive analysis."*

This contrast demonstrates how competitive pressure motivates SMA implementation and provides clear justification for investing in these analytical systems.

### 4.1.2 IT Readiness

Technological infrastructure significantly influenced hotels' ability to implement effective customer accounting techniques. Hotels with integrated technology systems

(H7, H9) demonstrated sophisticated CPA capabilities. H7's finance director described their system as follows:

*“Our integrated system captures every touchpoint, including room costs, F&B consumption, spa usage, and parking fees, while allocating both direct and indirect costs to calculate true customer profitability. The system automatically segments customers into A-B-C categories based on net profit contribution and historical CLV calculations.”*

Conversely, hotels with disconnected information systems (H2, H3, H4) faced substantial implementation barriers despite having individual technology components. An H3 accounting manager explained:

*“We have customer data in our booking system that shows stays and preferences, but our cost information remains in a separate accounting system... we cannot connect everything to determine which customers are genuinely profitable.”*

Hotels relying on Excel-based analysis (H2–H5) struggled with calculating CLV due to manual data entry requirements and limited analytical capabilities. This finding reveals that effective SMA implementation requires system availability and comprehensive data integration capabilities.

#### 4.1.3 Leadership orientation

Management philosophy and strategic vision is crucial for successful SMA implementation. Hotels led by strategically-oriented executives (H3, H7, H9) systematically implemented CPA techniques and integrated findings into their planning processes. H9's general manager highlighted this commitment:

*“We actively participate in monthly strategy meetings to review customer profitability trends, competitive intelligence, and market positioning analysis. I review the top 20% and bottom 20% of customers by CLV every quarter and challenge the team to develop specific strategies for each segment.”*

In contrast, hotels with operationally focused leadership (H2, H4, H5) demonstrated limited SMA implementation despite having access to necessary data and technology. An H4 owner–manager reflected:

*“Management does not believe customer costs require separate analysis beyond basic accounting categories. As total revenue grows and we maintain reasonable profit margins, that is considered sufficient performance measurement.”*

This theme demonstrates how leadership vision creates organizational conditions that either facilitate or constrain SMA adoption, functioning independently from technological capabilities or competitive pressures.

#### 4.1.4 Market orientation

Customer focus and market responsiveness significantly influence the integration of customer accounting techniques into strategic planning. Hotels with proactive market orientation (H6, H7, H9) systematically collect and analyze comprehensive customer data beyond basic transactions. H9's marketing director explained their approach:

*“We analyze the complete customer journey, including acquisition costs, service utilization patterns across all hotel facilities, satisfaction scores by touchpoint, and repeat visit probability based on historical patterns.”*

These properties typically conduct regular cross-functional meetings for customer analytics, integrating perspectives from marketing, accounting, and operations. Hotels with reactive market orientation (H2, H3, H5) possess extensive customer data but demonstrated limited strategic utilization. An H5 sales manager admitted:

*“We maintain customer databases with contact information and preferences but do not analyze this information strategically. We send promotional emails to all customers equally without differentiating by value or profitability.”*

This finding demonstrates how market orientation creates organizational contexts that either enable sophisticated analytical applications, or limit customer accounting to basic operational reporting.

## 4.2 Emergent organizational capability themes

Three organizational capability themes emerged inductively through cross-case analysis, representing behavioral and knowledge-based contingencies that were not predetermined by the research framework but manifested consistently across multiple hotels as critical implementation determinants. These themes proved equally important as structural factors in distinguishing successful from unsuccessful SMA implementations

#### 4.2.1 Customer data literacy

Despite having advanced technology infrastructure, several hotels face implementation limitations due to insufficient organizational knowledge and analytical skills. Hotels H2–H5 demonstrated limited capabilities in connecting customer behavioral information with cost structures and profitability calculations. An H3 CRM coordinator noted:

*“Customer behavioral data lives in our CRM system, while cost information remains entirely separate in our accounting system. We have people who understand the CRM technology and accounting principles, but nobody can bridge these systems for strategic customer analysis.”*

Staff often misinterpret fundamental strategic accounting concepts, with many understanding CLV simply as “total historical spending” instead of comprehensive economic value calculations, including acquisition costs, service delivery costs, and future value predictions. These analytical skills gaps often reflect broader organizational knowledge silos between accounting and marketing departments. This theme identifies that successful implementation requires developing specific organizational capabilities for data interpretation that align with technological systems and strategic requirements.

#### 4.2.2 Cross-functional collaboration

Organizational culture promoting systematic cross-departmental knowledge sharing significantly influence successful SMA integration. Hotels effectively implement SMA techniques (H7, H9), establish formal cross-functional teams, and maintain integrated information access across departments. H9 operated a “Strategic Intelligence Dashboard” accessible to all department heads, supporting a culture of shared responsibility for strategic intelligence. H7 conducted monthly “*Strategic Intelligence Workshops*,” bringing together department heads to analyze integrated business intelligence.

In contrast, hotels with departmentally siloed structures (H2, H4, H5) face significant barriers to strategic information integration. An H5 department head described:

*“Accounting focuses on financial performance, marketing concentrates on customer acquisition, and operations emphasizes service delivery efficiency. We have separate meetings, reporting systems, and performance measures.”*

This finding demonstrates that successful SMA implementation depends on technical capabilities and organizational structures that promote collaboration and integrated strategic thinking.

#### *4.2.3 External expertise utilization*

External consultants and implementation specialists emerged as significant enabling factors, particularly for medium-sized independent hotels facing resource constraints. Hotels H5–H7 utilized external consultancy services to design comprehensive analysis systems and develop customer segmentation frameworks. H6’s general manager described:

*“The consulting firm connected our property management system with our accounting software and developed sophisticated dashboards displaying costs per customer segment, which comprises technical expertise we completely lacked internally. They also provided comprehensive training for calculating customer lifetime value and competitive analysis techniques.”*

External experts supported both technical implementation and organizational capability development, addressing immediate needs while building internal capabilities for sustained SMA utilization. Conversely, hotels H2 and H4 demonstrated reluctance in investing in external consulting services, preferring to develop internal solutions using existing non-specialized staff, often resulting in inadequate systems. This theme demonstrates that external consultants are “contingent-enabling mechanisms” bridging organizational knowledge gaps and resource limitations, particularly during the initial implementation phases.

### **4.3 Interrelationships among factors**

Systematic cross-case comparison revealed that the seven identified factors—four structural and three capability-related are not independent variables but interact intricately to influence SMA implementation success. This finding emerged through analysis of

contrasting patterns between high-implementation cases (H7, H9) and low-implementation cases (H2, H4, H5), where the former consistently demonstrated strengths across all dimensions while the latter showed misalignments despite occasionally excelling in specific areas. A summary of the structural and capability factors can be found in Tables 6 and 7.

Structural factors typically establish the conditions and motivation necessary for the adoption of SMA, while capability factors are crucial for determining the effectiveness of its implementation. Competitive intensity and market orientation serve as the strategic justification for SMA adoption, while IT readiness and leadership orientation provide the essential infrastructure and organizational support. Nevertheless, successful implementation necessitates organizational capabilities, including data literacy, cross-functional collaboration, and often, external expertise to fill knowledge gaps, even when the structural elements are established. This holistic perspective suggests that SMA adoption in upscale hotels in Thailand follows a cascading sequence, where market-driven catalysts spur adoption. However, this motivation only materializes into implementation when augmented by sufficient technological infrastructure and organizational capabilities. The leadership approach acts as a dominant influence, shaping all other dimensions and creating organizational contexts that either facilitate or impede SMA adoption, irrespective of other factors. The research highlighted that these seven factors interact in complex ways to shape the success of SMA implementation, revealing specific patterns in the relationships between variables. This elucidates why certain hotels achieve exemplary SMA implementation while others falter, despite having comparable resources.

The relationships among variables can be understood through three interrelated levels: (1) Market-driven catalysts (competitive intensity and market orientation) create the strategic necessity for SMA adoption, showcasing the business value of competitor intelligence and customer profitability analysis; (2) Organizational infrastructure (IT readiness and leadership orientation) lays the foundational capabilities and support systems essential for implementation; and (3) Implementation capabilities (customer data literacy, cross-functional collaboration, and utilization of external expertise) determine whether the strategic necessity and infrastructure lead to effective SMA practices. Hotels that exhibited high SMA implementation (H7, H9) displayed strengths across all three levels, resulting in reinforcing cycles where market pressures prompted investments in

infrastructure, which facilitated capability development, subsequently enhancing the organization's responsiveness to market demands. In contrast, hotels with misalignments (H2, H4, H5) showed limited implementation, even when excelling in certain areas, indicating that deficiencies at any single level can hinder overall SMA effectiveness.

The leadership orientation variable acts as a meta-contingency affecting all other dimensions. Strategic leaders cultivate organizational cultures that prioritize data-driven decision-making, invest in technological infrastructure, encourage cross-functional collaboration, and acknowledge the significance of external expertise. This overarching influence clarifies why leadership emerged as a pivotal factor in all successful implementations. Structural factors (competitive intensity, IT readiness, leadership orientation, market orientation) typically facilitate conditions and motivation for SMA adoption, while capability factors (customer data literacy, cross-functional collaboration, external expertise utilization) dictate implementation effectiveness. However, the interplay among these factors is not merely additive; they synergistically interact, where strength in one area can mitigate weaknesses in others, albeit to a limited extent.

This comprehensive perspective reveals that SMA adoption within Thai upscale hotels follows a cascading contingency framework: market-driven catalysts inspire adoption → organizational infrastructure facilitates implementation → implementation capabilities dictate effectiveness → leadership orientation influences all phases. This cascading model elucidates why fragmented approaches to SMA adoption frequently fail, underscoring the necessity for comprehensive organizational alignment across various contingency dimensions to achieve sustained implementation success.

**Table 6**

*Structural Factors—What Creates Conducive Conditions for SMA?*

Factor	High SMA Hotels	Low SMA Hotels	Why It Matters	Evidence
<b>Competition Level</b>	H1, H7, H9 - Use weekly competitor reports - Systematic price monitoring - Strategic response planning	H3, H4 - Casual price checking - No systematic analysis - Focus on service only	<b>Market pressure forces hotels to use competitor analysis.</b>	“We use STR reports weekly for pricing decisions” (H7) vs “We do not use competitor info strategically” (H4)

<b>Technology Systems</b>	H7, H9 - Integrated hotel and CRM systems - Automatic customer profitability analysis - Real-time dashboards	H2–H5 - Separate, disconnected systems - Manual Excel analysis - Basic calculations only	<b>Good technology enables advanced customer analysis.</b>	“System automatically segments customers by profit” (H9) vs “Data distributed across different systems” (H3)
<b>Management Style</b>	H3, H7, H9 - Data-driven decisions - Strategic focus, - Cross-department teams	H2, H4, H5 - Traditional management - Operational focus - Department silos	<b>Strategic leaders promote SMA use.</b>	“I review top customers quarterly” (H9) vs “Do not need detailed customer analysis” (H4)
<b>Customer Focus</b>	H6, H7, H9 - Deep customer analysis - Proactive strategies - Regular review meetings	H2, H3, H5 - Basic customer tracking - Reactive approaches - Mass marketing	<b>Customer-focused hotels use customer accounting more.</b>	“We analyze the complete customer journey” (H9) vs “We treat all customers the same” (H5)

**Table 7***Capability Factors—What Makes SMA Implementation Successful?*

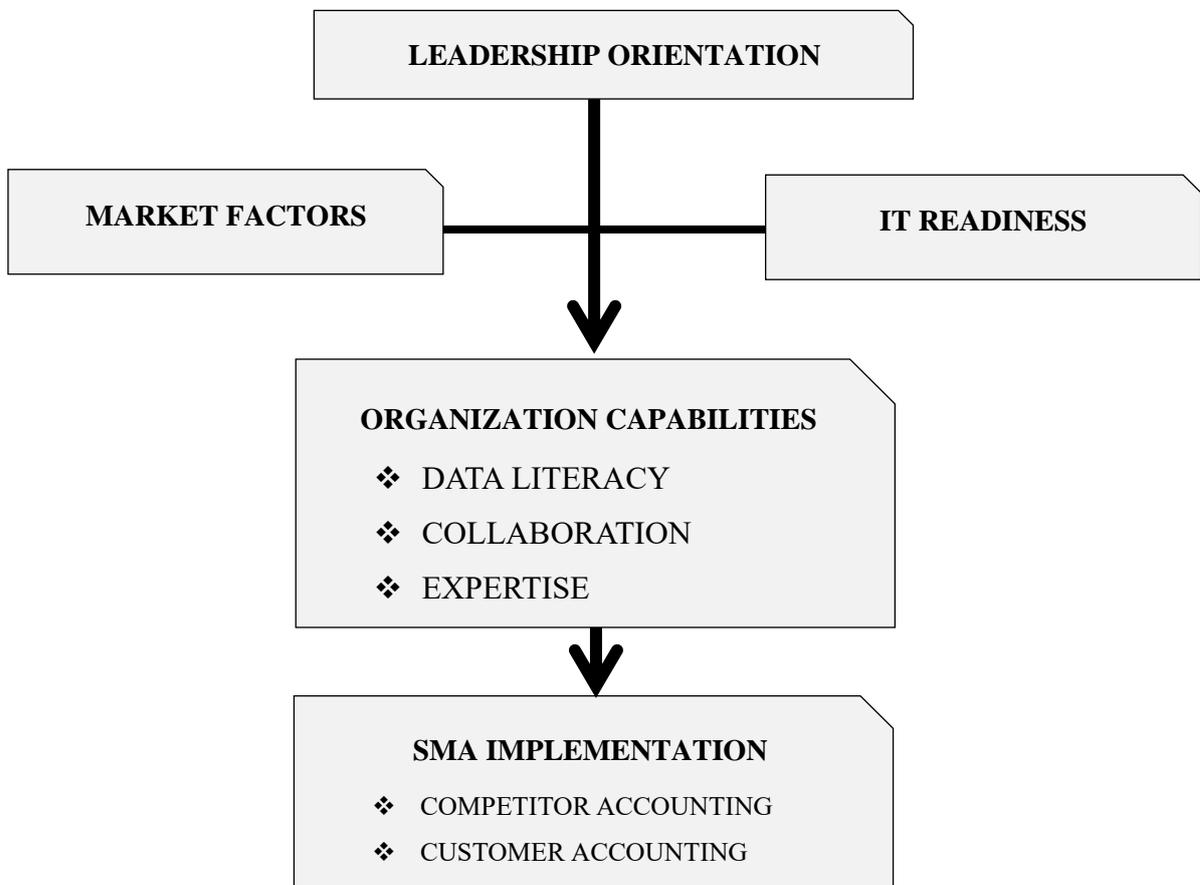
<b>Capability</b>	<b>Strong Capability Hotels</b>	<b>Weak Capability Hotels</b>	<b>The Problem</b>	<b>Evidence</b>
<b>Data Analysis Skills</b>	H6, H7 - Understand customer profitability - Can calculate customer lifetime value - Connect data across systems	H2–H5 - Basic data extraction only - Do not understand concepts - Cannot connect different data	<b>Staff do not know how to analyze customer data appropriately.</b>	“Data exists, but we cannot turn it into useful insights” (H3) vs “Really the CLV calculation is beyond our skills” (H4)
<b>Department Cooperation</b>	H7, H9 - Shared data access - Regular joint meetings - Combined analysis	H2, H4, H5 - Departments work separately - No communication - Independent reporting	<b>Departments must work together for SMA to be effective.</b>	“All departments access the same dashboard” (H9) vs “Accounting, marketing, and communication lack consistency.” (H5)

<b>External Help</b>	H5, H6, H7 - Hired consultants - Professional training - System integration support	H2, H4 - Tried to do everything internally - No external expertise - Limited results	<i>Many hotels need outside experts to implement SMA properly</i>	<i>“Consultants gave us expertise we lacked” (H6) vs “Internal development was overly simplified” (H2)</i>
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Based on the research findings, we propose a comprehensive model (Figure 1) illustrating how the seven factors influence SMA adoption success in Thai hotels. Hotels require both structural and capability factors to succeed in SMA. Hotels H7 and H9 performed strongly in most areas and achieved the best results. Hotels lacking any key factor struggled with SMA implementation, even if they possessed superior technology and/or faced intense competition.

**Figure 1**

*SMA Adoption Model*



## 5.DISCUSSION

### 5.1 Theoretical contributions to contingency theory

This study makes several significant theoretical contributions to contingency theory and SMA research, grounded in systematic cross-case analysis that revealed consistent patterns across diverse organizational contexts. The identification of seven key contingency factors validated through rigorous thematic procedures ensuring internal coherence, cross-case prevalence, and theoretical relevance—extends existing frameworks in three important ways. *First*, our findings extend traditional contingency frameworks by demonstrating how behavioral contingencies function as independent determinants rather than merely moderating structural relationships (Henri & Journeault, 2010). This pattern emerged consistently across all nine hotels, where organizational capabilities including data literacy, cross-functional collaboration, and external expertise utilization directly influenced SMA adoption effectiveness independent of structural conditions. *Second*, the study contributes to contingency theory by identifying an integrated contingency framework where structural and behavioral factors interact through cascading relationships. This extends Cadez and Guilding's (2008) integrated contingency model by incorporating critical dimensions of organizational capabilities and leadership orientation, providing a more comprehensive framework for understanding SMA adoption in service contexts. *Third*, our findings challenge the traditional examination of contingency factors in isolation, demonstrating that alignment across multiple organizational dimensions determines management accounting effectiveness (Tucker & Parker, 2015). The systematic comparison across nine hotels revealed that no single factor regardless of strength could compensate for deficiencies in other dimensions, with successful implementation requiring comprehensive organizational alignment

### 5.2 Hospitality-specific insights and SMA-revenue management integration

The findings provide important insights specific to the hospitality industry context. The identified relationship between competitive intensity and SMA implementation validates Chenhall's (2003) proposition that environmental uncertainty facilitates use of sophisticated management accounting systems. Our study builds on

Turner *et al.*'s (2017) findings by demonstrating how competitive environments specifically drive adoption of competitor accounting techniques in hospitality settings. Importantly, this study addresses the previously limited research connecting SMA practices with revenue management in hospitality contexts. Our findings reveal that hotels with sophisticated SMA implementation (H7, H9) integrate customer profitability analysis with revenue management decisions, using CLV calculations to inform pricing strategies and loyalty program design (Kimes, 2016). This integration enables hotels to balance short-term revenue optimization with long-term customer value creation, addressing a critical gap in both SMA and revenue management literature. The emergence of customer data literacy as a critical capability factor is particularly relevant for hospitality organizations, where service processes heavily rely on customer interaction and relationship management. Unlike manufacturing contexts where SMA research has been predominantly focused, hospitality organizations require specialized capabilities to interpret customer behavior data and connect it with profitability analysis (Mattimoe & Seal, 2011). These relationships, validated through cross-case comparison of hotels operating under varying competitive and technological conditions, provide robust empirical support for the theoretical propositions advanced in contingency-based SMA research.

### **5.3 Emerging market context and external expertise**

Beyond validating existing theoretical frameworks, our systematic analysis across diverse organizational contexts revealed novel insights specific to emerging market settings. The study provides valuable insights specific to emerging market contexts. The critical role of external expertise in SMA implementation represents a novel finding that has received limited attention in previous contingency research. This finding suggests that the developmental stage of management accounting in the Thai hospitality sector creates specific dependencies on external knowledge sources that may not be as prominent in more mature markets (Terdpaopong *et al.*, 2021). The predominance of independent hotels in our sample (7 of 9 hotels) reflects the structure of Thailand's upscale hotel sector and provides insights into resource constraints facing independent properties compared to international chains. Our findings demonstrate that independent hotels can achieve sophisticated SMA implementation through strategic use of external expertise and

development of internal capabilities, challenging assumptions that only large chain hotels can effectively implement advanced management accounting practices.

#### **5.4 Practical implications for hotel management and policy makers**

This study provides several critical practical implications for hotel managers, particularly in finance and revenue management disciplines. First, the integrated contingency framework offers a comprehensive assessment tool for evaluating organizational readiness for SMA adoption. Hotel managers can use this framework to identify strengths and weaknesses across structural and capability dimensions before investing in SMA implementation. For finance and revenue management professionals, the findings emphasize the importance of developing cross-functional collaboration capabilities. Successful SMA implementation requires integration between accounting, marketing, and operations departments, with shared access to analytical tools and regular cross-functional meetings to discuss customer profitability and competitive intelligence. The study's insights on customer data literacy have important implications for staff development and training programs. Hotels need to invest in developing analytical capabilities that enable staff to interpret customer behavior data and connect it with cost structures for meaningful profitability analysis. This is particularly critical given the predominance of marketing directors in our sample, highlighting the need for marketing professionals to develop financial analytical skills.

For policy makers in Thailand's tourism industry, the findings suggest several areas for sector development. First, the critical role of external expertise indicates opportunities for developing specialized consulting services and training programs focused on hospitality management accounting. Second, the importance of IT integration suggests needs for technology infrastructure development and standards that facilitate data integration across hotel systems. Policy makers should also consider initiatives that support independent hotels in developing SMA capabilities, as these properties face greater resource constraints compared to international chains but represent a significant portion of Thailand's upscale hotel sector. This could include subsidized training programs, shared technology platforms, or industry-wide benchmarking initiatives that enable smaller properties to access sophisticated analytical capabilities.

## 6 LIMITATIONS AND FUTURE RESEARCH

This study has several limitations that should be acknowledged. *First*, the qualitative approach, while providing rich insights into contingency factor interactions, constrains statistical generalizability of findings. The small sample size of nine hotels and 18 executives, while appropriate for in-depth qualitative research and sufficient to achieve theoretical saturation, limits the breadth of organizational context examined. Although purposive sampling enabled selection of information-rich cases, the non-random selection process introduces potential bias, as participating hotels may systematically differ from non-participants in their openness to management accounting innovations or organizational capabilities. Cross-sectional design also limits understanding of how contingency relationships evolve during different implementation stages. *Second*, focusing solely on upscale hotels in Thailand's main economic provinces may limit applicability to other hospitality contexts, including budget hotels, resort properties, or different geographic markets. The sample composition, with seven independent hotels versus two chain properties, may bias findings toward independent hotel experiences. Future research should include larger, more diverse samples encompassing different hotel categories, geographic regions, and ownership structures to enhance generalizability. *Third*, the reliance exclusively on managerial perspectives (18 senior executives) represents a significant limitation, as it may overlook implementation challenges, resistance, or perspectives experienced at operational levels. Finance directors, marketing directors, and general managers may have systematically different views or knowledge compared to front-line employees who implement SMA techniques daily. This top-management focus may overestimate implementation success or underestimate organizational barriers. The predominance of marketing directors (7 of 9 hotels) over revenue managers (only H9) may limit perspectives on SMA's integration with revenue management practices, which are central to hospitality strategic decision-making. Future research should ensure balanced representation of functional roles to capture comprehensive implementation perspectives, including accounting staff, operations managers, and front-line employees. *Fourth*, the study's focus on executive perceptions may not fully capture actual SMA usage patterns or implementation effectiveness as experienced by other stakeholders. Triangulation with operational data, performance metrics, or multi-level perspectives would strengthen future research. Future research

directions include: (1) longitudinal studies examining how contingency relationships evolve during different implementation stages, (2) comparative studies between Thailand and other Southeast Asian countries to identify cultural and institutional factors affecting SMA adoption, (3) quantitative testing of the integrated contingency framework across larger samples to validate statistical relationships, and (4) investigation of how digital transformation and artificial intelligence alter the significance of different contingency factors in SMA implementation. Additionally, future research should specifically examine the integration between SMA practices and revenue management systems, given the limited attention this relationship has received despite its practical importance in hospitality operations. Finally, mixed-methods studies combining managerial interviews with operational employee perspectives and quantitative performance data would provide more comprehensive understanding of SMA adoption processes and outcomes.

## **7 CONCLUSION**

This study examined factors influencing SMA adoption in Thailand's upscale hotel sector through qualitative interviews with executives from nine four-star hotels. We identified seven key dimensions affecting implementation: competitive intensity, IT readiness, leadership orientation, market orientation, customer data literacy, cross-functional collaboration, and external expertise utilization. Our findings reveal that successful SMA adoption requires alignment across all dimensions, with organizational "soft factors" proving as crucial as technical infrastructure. The research extends contingency theory by demonstrating how behavioral factors function as primary contingencies rather than merely moderating variables in SMA adoption. This challenges the predominant focus on structural contingencies in previous research and underscores the importance of organizational capabilities in converting accounting information into strategic action. The study contributes to hospitality management research by providing the first comprehensive examination of structural-behavioral contingency interactions in SMA adoption, offering a novel theoretical framework applicable to service-oriented organizations. The findings address important gaps in understanding how SMA integrates with revenue management practices, revealing that sophisticated SMA implementation enables hotels to balance short-term revenue optimization with long-term customer value creation.

For practitioners, this research provides a comprehensive framework for assessing organizational readiness and developing capabilities for effective SMA implementation. Hotel managers can use these insights to enhance competitiveness and organizational performance through strategic accounting capabilities. For policy makers, the findings suggest opportunities for sector development through specialized training programs, technology infrastructure initiatives, and support for independent hotels in developing advanced management accounting capabilities.

As the hospitality industry faces increasing competitive pressure and technological change, developing these strategic accounting capabilities becomes essential for sustainable competitive advantage. The integrated contingency framework developed in this study provides a roadmap for hotels seeking to implement sophisticated SMA practices while avoiding common implementation pitfalls.

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#### **AUTHOR CONTRIBUTIONS STATEMENT**

Amaralak Sirithongsook: Conceptualization, Methodology, Investigation, Formal analysis, Writing - original draft, Project administration; Paweena Kongchan: Validation, Resources, Data curation, Writing - review & editing, Supervision. All authors have approved the final manuscript.

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We are sincerely grateful to all participants who contributed to this research through in-depth interviews. Following research ethics and business confidentiality agreements, the identities of individual informants and the names of the participating hotels cannot be disclosed. The hotels referenced as H1 through H9 in this study represent actual properties in Bangkok, Khon Kaen, Udon Thani, Nakhon Ratchasima, Songkhla, and Chiang Mai,

whose management generously shared their experiences and insights into strategic accounting practices.

### DATA AVAILABILITY STATEMENT

The datasets generated during and/or analyzed during the current study are not publicly available due to confidentiality agreements with participating hotels, but are available from the corresponding author on reasonable request

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### **Authors' Contribution**

Both authors contributed equally to the development of this article.

### **Data availability**

All datasets relevant to this study's findings are fully available within the article.

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