

Strategic Role of Modern Accounting in Improving Tourism Management Effectiveness

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Abstract:

Purpose:

As global competition becomes increasingly fierce, this sector requires a more effective and efficient managerial approach. Modern accounting, which has now transformed from an administrative tool into a data-based managerial information system, plays a strategic role in supporting more precise and efficient decision-making in tourism management. This article aims to examine the application of modern accounting in the tourism sector, especially in operational cost planning and control, financial accountability, and managerial performance.

Methodology:

This article uses a library research method, which in its implementation focuses on a literature review of previous research results. Literature studies are conducted by reviewing, understanding, and critically analyzing various scientific literature, especially research journals that discuss the application of modern accounting in improving the effectiveness of tourism management. By integrating management accounting systems, responsibility accounting, and information technology, tourism destination managers can design policies that are more responsive to market changes and consumer demands.

Findings:

The implementation of modern accounting also contributes to increasing transparency, strengthening the reputation of tourist destinations, and increasing their competitiveness in the global market.

Implication:

Based on the results of the literature review, the application of modern accounting has been proven to have a positive impact on operational efficiency, financial transparency, and the competitiveness of the tourism industry in Indonesia.

INTRODUCTION

The tourism sector has developed into one of the main pillars of global and national economic growth. In Indonesia, tourism not only plays a role as a contributor to the country's foreign exchange but also creates jobs, accelerates infrastructure development, and encourages regional development. The dynamics of increasingly tight global competition require the tourism industry to be managed using a more effective, efficient, adaptive, and data-based managerial approach. In this context, modern accounting plays a strategic role that cannot be ignored (Laksmi & Arjawa, 2023a).

So far, accounting has often been perceived as only an administrative tool for recording financial transactions. However, developments have shifted this paradigm. Modern accounting has now transformed into a managerial information system that is able to provide accurate, relevant, and up-to-date data as a basis for better decision-making. This system not only helps tourism organizations in managing financial reports but also in designing business strategies, controlling costs, evaluating performance, and ensuring accountability to all stakeholders (Laksmi & Arjawa, 2023b; Saputra & Laksmi, 2024).

In the tourism industry, the challenges faced by management are very complex, including the need for transparency in destination financial management, efficiency in operational expenditure, profit optimization, and responsible management of public funds. Without an adequate accounting system, this sector is vulnerable to

financial irregularities, operational inefficiencies, and declining public trust. Therefore, the adoption of a management accounting system, accountability accounting, and the use of accounting-based information technology is a must to support the sustainability and excellence of tourist destinations.

As there are more and more manufacturers of men's skincare products, competition in the industry is becoming increasingly fierce. This situation means that businesses must aggressively carry out promotions and advertising to make potential consumers interested so they will later buy the products being sold. One way is through social media or what is usually called social media marketing. Social media marketing itself is a tool in digital marketing.

Chaffey (2019), in his theory, states that social media marketing is monitoring and facilitating customer interactions and participation to encourage positive engagement with the company and its brand. Interactions may occur on company sites, social networks, and other third-party sites. Carrying out promotions and Advertising via social media is being implemented by many companies today. This is due to Indonesia's high number of social media users worldwide.

Referring to previous research conducted by Aileen et al. (2021), Almohaimmeed (2019), and Sağtaş (2022) found that social media marketing has a positive and significant effect on purchase intention. Meanwhile, several other studies showed different results and became a research gap in this research. Research by Diventy et al. (2020) and Emimi and Zeqiri (2021) reveal that social media marketing does not significantly affect purchase intention. The differences in results seen in previous studies raise new problems. Does social media marketing have a significant effect on purchase intention, or does it not significantly affect purchase intention? Therefore, based on the results of previous research, an initiative emerged to research again by adding mediation parameters, which act as intermediaries for the independent variables, which are the basis of this research.

Businesses must focus more than just social media marketing as a promotional medium. Apart from social media marketing, another important thing for companies to consider in increasing purchase intention is brand awareness of the product or company. Brand awareness is closely related to how consumers can quickly identify a brand in various conditions (Fitrianna & Aurinawati, 2020). Brand awareness is also connected to strong associations producing a brand image (ElAydi, 2018). According to Putra and Aristana (2020), brand awareness is the ability of potential buyers or consumers to recognize or remember a brand in different conditions.

Brand awareness can be a way for businesses to convey information about their brands and products to potential consumers. Conveying this information can be done through various media, including social media. Information, campaigns, and various kinds of content distributed through social media marketing can stimulate consumers to think about brands and business products until they finally decide to buy.

Research conducted by ElAydi (2018), Billin (2018), and Seo & Park (2018) shows that there is a positive and significant relationship between social media marketing and brand awareness. On the other hand, there is also a positive and significant relationship between brand awareness and purchase intention, as shown by research from Pandjaitan (2018), Amitay et al. (2020), and Shamsudin et al. (2020). Based on several research results, this research uses the brand awareness variable as a mediating variable to strengthen the relationship between the dependent and independent variables.

Consumer behavior explains how individuals decide to spend available resources (time, money, effort) on goods offered by marketers (Schiffman & Wisenblit, 2015). Mothersbaugh et al. (2020) define consumer behavior as a study of individuals, groups, or organizations, including the processes they use to select, secure, use, and dispose of products, services, experiences, or ideas to meet needs and the impact of these processes on consumers and society. Consumer behavior is a complex multidimensional process. Consumer decisions often involve many steps and are affected by several factors, including demographics, lifestyle, and cultural values. Consumer behavior describes how customers or consumers examine, select, purchase, repurchase, use, or order ideas, products, and services to satisfy their needs and desires. Thus, consumer behavior emphasizes the differences in attitudes, choices, actions, and motivations that underlie consumers in the market (Nassè, 2021).

The application of modern accounting in tourism management not only has an impact on the financial aspect but also contributes to improving the quality of service to tourists, encouraging transparency in relations with business partners, strengthening the reputation of destinations at the global level, and increasing competitiveness in the international market. With more accurate and systematic information, tourism managers can design policies that are responsive to market changes and consumer demands. Starting from this background, this article aims to examine in depth how modern accounting plays a role in increasing the effectiveness of tourism management (Putri & Saputra, 2022; Saputra, 2022).

Literature Review. The implementation of a management accounting system is one of the key factors in increasing the effectiveness of tourism industry management, especially in the very dynamic hotel sector. In his research, Mahalliani (2024) found that the implementation of a management accounting system, combined with a management control system, contributed positively to improving the performance of each hotel in Bali. The implementation of this system allows hotel management to carry out key functions such as strategic planning, operational control, and performance evaluation more systematically and based on data (Jayawarsa et al., 2022; Saputra et al., 2022). The provision of accurate cost information and structured business unit performance reporting provides a strong basis for management in optimizing operational efficiency, reducing waste, and improving the decision-making process so that the overall performance of the hotel can be more competitive amidst tight industry competition (Saputra, 2023; Saputra & Jayawarsa, 2023).

In addition, the accountability aspect in the financial management of tourist destinations is a central issue in ensuring the sustainability of this sector. Research by Seputro & Mustafida (2024) examines how community participation, tourism manager competence, and transparency in public fund management are the main pillars in building financial accountability of tourist destinations in Sumenep Regency. The results of this study confirm that modern accounting practices that prioritize the principle of openness of information can increase public trust in the management of tourist destinations. Transparency in financial reporting not only increases the legitimacy of management in the eyes of the public but also strengthens collaboration between tourism managers, local communities, and local governments in efforts to develop community-based tourism (Laksmi & Saputra, 2024; Saputra & Laksmi, 2024a).

Then, in the managerial performance dimension, research conducted by Prima (2014) in starred hotels in the Special Region of Yogyakarta showed that the implementation of responsibility accounting significantly encouraged an increase in managerial performance. Responsibility accounting provides a clear system regarding the relationship between the use of resources and the achievement of organizational goals. With this mechanism, each manager is not only required to achieve performance targets but is also directly responsible for the results obtained. It encourages the emergence of a more professional work culture, focuses on results, and builds a fair and performance-based incentive system (Saputra et al., 2024; Saputra & Laksmi, 2024a).

Strengthening the management accounting system through integration with information technology is also an important factor in accelerating managerial decision-making. Another study conducted by Winata & Dewi (2024) at hotels in Buleleng Regency showed that the use of information technology in the management accounting system could increase the accessibility and speed of the presentation of financial data. With the availability of accurate and real-time information, managers can respond to market changes more adaptively, design operational strategies more flexibly, and optimize the use of company resources. The use of technology also helps minimize the potential for human error in financial reporting, thereby increasing data accuracy for analysis and evaluation purposes (Ebrahimi Sarindizaj & Karamouz, 2022; Liao & Khan, 2022).

Finally, research conducted by Sutanty et al. (2021) at PT. Samawa Graha Wisata Sumbawa also strengthens the urgency of implementing management accounting in increasing the effectiveness of financial report presentations. Their findings show that a consistently implemented management accounting system is able to guarantee the accuracy, completeness, and timeliness in preparing the company's financial reports. Quality financial reports not only meet the company's internal needs in the decision-making process but also become an important communication tool for investors, creditors, government, and other stakeholders. In the context of a corporate-

based tourism company, the effectiveness of financial reports also supports business expansion efforts, improving corporate reputation and managing financial risks in a more structured manner.

Based on these studies, it can be seen together that modern accounting plays a strategic role in strengthening the effectiveness of tourism management. Whether through strengthening the cost planning and control system, increasing financial accountability, developing managerial performance, integrating information technology, or presenting effective financial reports, modern accounting forms a solid foundation for sustainable, professional, and highly competitive tourism destination management at the national and global levels.

METHODS

This article uses a library research method, which, in its implementation, focuses on a literature review of previous research results. Literature studies are conducted by reviewing, understanding, and critically analyzing various scientific literature, especially research journals that discuss the application of modern accounting in improving the effectiveness of tourism management. According to Zed (2004) in his book entitled *Literature Review: Practical Steps*, literature study is a method of data collection carried out through a review of various relevant library sources to obtain theoretical foundations, conceptual frameworks, and an in-depth understanding of the topics studied. Zed emphasizes that literature study is not just an activity of reading and citing sources but involves a critical thinking process to integrate various information into a new synthesis of knowledge that can enrich scientific arguments (Momblanch et al., 2014).

In this study, five scientific journals published between 2014 and 2024 were used as the main sources. The selection of journals was carried out selectively based on the criteria of theme relevance, publication credibility, and theoretical contributions to the development of modern accounting concepts in the context of tourism management. Each journal was analyzed in depth to identify patterns of relationships between the application of management accounting systems, financial management accountability, integration of information technology in accounting, and their impact on improving managerial performance in the tourism industry. The stages of implementing the literature study method in this study include three main steps, namely:

1. **Identification and Selection of Relevant Literature Sources.** This stage includes searching, collecting, and selecting literature sources that are relevant to the research topic. The search is conducted through trusted academic databases, such as journals from Google Scholar, using certain keywords such as "management accounting," "tourism financial management," and "managerial effectiveness in the tourism sector." The selection is based on the criteria of recency (published in the period 2014–2024), relevance to the research focus, and the credibility of the source, such as nationally or internationally indexed journals. This process aims to ensure that the literature used has high scientific validity and supports the research argument accurately.
2. **Critical Evaluation of Methodology, Findings, and Scientific Contributions.** Once the literature sources have been identified, the next step is to conduct a critical evaluation of each scientific work. This evaluation includes an analysis of the methodology used in the study (e.g., research design, data collection techniques, and analysis methods), an assessment of the main findings, and a review of the scientific contributions made to the development of modern accounting theory and practice in tourism management. Critical evaluation aims to assess the strengths, limitations, and uniqueness of each study so as to avoid bias in the preparation of theoretical synthesis.
3. **Synthesis of Theory and Empirical Findings.** Synthesis is done by integrating theories and empirical research results from the evaluated literature. At this stage, the author connects findings between studies to find patterns, consistencies, and differences in existing results. The synthesis aims to build a strong conceptual framework regarding the strategic role of modern accounting in improving the effectiveness of tourism management. In addition, this synthesis is also used to identify potential areas for further research in the future.

Through this systematic and critical literature study approach, the research is expected to produce a comprehensive analysis of the contribution of modern accounting to the effectiveness of tourism management. In addition, the results of this study are also expected to provide theoretical contributions to the development of academic studies in the fields of accounting, management, and tourism, as well as offer practical recommendations for tourism destination managers and the hotel industry (Gibassier & Alcouffe, 2018; Inghirami & Scribani, 2016).

RESULTS AND DISCUSSION

Based on the literature review conducted, the application of modern accounting has a very strategic role in increasing the effectiveness of tourism sector management. One important aspect affected by the application of modern accounting is the planning and control of tourist destination operations. With the right management accounting system, tourism managers have an effective tool to plan budgets and control operational costs more accurately and in a structured manner. This system allows managers to evaluate the performance of business units periodically, provide clear insights into budget allocations, and detect waste or inefficiencies (Herzig et al., 2012; Ogbeide et al., 2021). Accurate cost management is essential to ensure that tourist destinations can maintain operational efficiency and optimize the use of existing resources. Modern accounting plays a major role in increasing transparency and accountability in the financial management of tourist destinations. Accounting practices based on the principle of open information improve internal control and build trust between managers, government, tourists, and local communities. This trust is key to building a positive reputation for tourist destinations (Christ & Burritt, 2017; Gunarathne & Lee, 2021). With open and accountable financial management, tourist destinations are able to demonstrate their commitment to good governance and ensure long-term sustainability. Transparent management also reduces the risk of misuse of funds and minimizes potential conflicts between stakeholders, which ultimately strengthens public trust in the sustainability of the tourist destination.

Strengthening managerial performance is also one of the direct results of implementing a modern accounting system in the tourism sector. The accountability accounting system provides a clear structure for managers to manage resources and achieve set targets (Ghorbanpour et al., 2022). With this system, managers can be more focused and responsible in running daily operations. Coupled with the integration of information technology in the management accounting system, managers can easily access financial and operational data quickly and accurately (Bennett et al., 2011; Jasch & Stasiskiene, 2005). This real-time access to information enables sharper, data-driven decision-making, both in facing daily operational challenges and in planning long-term strategic steps. The decisions taken become more measurable and based on more relevant information rather than just intuitive considerations or unverified assumptions (Choi et al., 2004; Jasch, 2006).

Several factors can help build brand resonance. One is to measure the indicators that matter and react faster and more relevantly. Another factor is leveraging efficiencies in growing markets to secure a larger market share. Consumer perception of a brand also depends on several factors or variables that form brand equity. According to several existing studies, several factors that influence the brand resonance of a brand include:

Perceived Value. Perceived value is the value of the benefits consumers feel for the costs incurred in products and services from using a brand compared to competing brands, which will trigger consumer behavior. According to Keller (2013), the brand resonance model explains how to create intense and active customer loyalty relationships. The model considers how brand positioning influences what consumers think, feel, and do and how they resonate or connect with a brand, ultimately creating brand equity or value. Perceived value is the perceived value, including the costs incurred to consume a product. Cost is the most essential part of customer perceived value and is one of the parameters for measuring potential customers or evaluating competing brands. Consumers' value for a product is not only determined by cost. However, it is also influenced by the total market offer compared to competitors, which consists of emotional benefits, service and support, and product quality and superiority.

Research by Ishrak et al. (2022) found that perceived value has a significant effect on the construct of the brand resonance model (bonding and intention); this is in line with research by Qiao et al. (2022), which found

that perceived value has a significant effect on the brand resonance of the brand, and with research by Jeon et al. (2020), that perceived value has a significant effect on brand loyalty, which is an indicator of brand resonance. Saputra et al. (2021), in their research, found that all hypotheses were accepted, where customer value had a positive effect on brand resonance. It was also supported by Putra et al. (2020) that perceived value had a significant effect on one of the indicators of brand resonance, namely Loyalty. Brand Experience Brand experience is a cognitive and behavioral response from brand-related stimuli imprinted in consumers' long-term memory.

Brand Experience. Brand experience is a cognitive and behavioral response from brand-related stimuli imprinted in consumers' long-term memory. Brakus et al. (2009) explain that brand experience is conceptualized as sensations, feelings, cognition, and behavioral responses evoked by brand-related stimuli, which are part of brand design and identity, packaging, communication, and environment, which can be classified into four dimensions, namely: sensory, affective, intellectual, and behavioral. Relationship marketing must build a comprehensive brand experience to strengthen consumer bonds. Bernd Schmitt (Keller, 2016) explains that experiential marketing is usually broadly defined as any form of customer-focused marketing activity at various touch points that creates a sensory-emotional relationship with customers. Schmitt details five different types of marketing experiences that are becoming increasingly important for consumer perceptions of brands, namely: sense marketing appeals to consumers' senses (sight, sound, touch, taste, and smell), sense marketing appeals to customers' most profound feelings and emotions (starting from mood relatively positive, intense emotions of joy and pride, cognitive experiences and problem-solving that engage customers creatively, act marketing targets physical behavior, lifestyle, and interactions, relate marketing creates experiences by taking into account the individual's desire to be part of a social context (e.g., self-esteem, being part of a subculture, or brand community).

Research by Wang et al. (2021) found that experience value has a significant effect on brand resonance; likewise, in research by Shieh et al. (2017), it was found that experience has a significant effect on brand resonance. Tang's research (2023) found that brand experience as an indicator of brand cognition had a significant effect on brand resonance, and in research by Madeline et al. (2019), it was found that all dimensions of brand experience tested had a significant positive effect on brand love and brand loyalty. Liang (2020) found that brand experience has a more significant influence on behavioral Loyalty than attitudinal Loyalty, both of which are indicators of brand resonance.

Brand Love. Brand love is a term used to describe the solid emotional attachment that consumers can develop towards a particular brand and represents a deeper and more personal connection between consumers and brands. Brand love can be characterized by feelings of passion, affection, and connection towards the brand, and brand love will build positive word of mouth (WOM), repeat purchases, and even defend the brand from criticism. Brand love can be developed through various marketing strategies to build emotional consumer relationships through personalized marketing, exciting storytelling, and extraordinary service.

Research by Babakus et al. (2004) shows that perceived quality can increase satisfaction, and satisfied consumers will be more committed to loving the brand. In the brand resonance model, brand love is a feeling that is felt before brand resonance develops. Ahmed et al. research (2021) found that store love has a significant positive effect on store loyalty and mediates social media marketing with store loyalty, in line with research by Madeline et al. (2019), which found that brand love has a positive effect on the dimensions of brand resonance, namely attitudinal and behavioral Loyalty. It is also supported by Nilowardono et al. (2020), who found that brand love significantly and positively affects brand loyalty.

Social Media Marketing. Social media marketing is a marketing activity that utilizes online applications supported by algorithms, tools, systems, and platforms that allow brands to interact two-way with consumers and build strong bonds with consumers. Communication plays a vital role in building brand resonance. Even more important is that communication can occur interactively so that the communicator and the communicant can understand each other's message. Communication also plays an essential role in managing social media; the communication used in social media is interactive; one of the interactive communication models is the Schramm communication model (1954). According to Nuryanto (2021), Schramm's communication process model has a

psychological perspective, which is essential to highlight because the communication process only occurs among humans as social creatures and, simultaneously, as personal creatures with a psychological dimension. Murniati (2019) states that Wilbur Schramm emphasized that a person will determine his actions to communicate if he realizes that some hopes or benefits are more significant than his effort. The existence of a relationship of overlapping and equal interests between the communicator and the communicant can strengthen the communication process carried out and further intensify the process. This interactive communication can be applied on social media to build close engagement and increase brand resonance.

Fetais et al. (2022) found that social media marketing activities have a significant effect on community engagement, which is an indicator of brand resonance and love mark, while Althuwaini (2022) found that social media marketing activities with indicators of customization, entertainment, and promotions have a significant effect. High on brand loyalty, in line with research by Haudia et al. (2022), social media marketing positively influences brand loyalty. Bhanot (2021) found that indicators of social media marketing activity, namely online campaigns, updating information, popularity among friends, and social media platforms, have a significant effect on brand loyalty, while research by Munir et al. (2021) found that social media marketing has a significant effect on brand resonance capability. Social media marketing is a marketing activity that utilizes online applications supported by algorithms, tools, systems, and platforms that enable brands to interact in two ways with consumers and build strong bonds with consumers.

In addition, the application of modern accounting that includes the presentation of effective, accurate, and timely financial reports is very important in tourism management. Well-prepared financial reports can provide a clear picture of the financial condition and operational performance of a tourist destination. The accuracy of financial reports allows stakeholders, such as investors, governments, and tourism destination managers, to understand better the financial aspects of a tourist destination or tourism company. It not only helps in making the right decisions but is also important in long-term planning. Timely and accurate reports speed up the decision-making process, allow policymakers to respond to market situations more quickly, and plan more effective strategies for the future (Saputra & Dharmawan, 2025b, 2025a).

Then, increasing the competitiveness of tourist destinations is also a direct impact of the implementation of modern accounting. With efficient financial management and accurate data-based decision-making, tourist destinations can maximize existing resources, improve service quality, and improve available facilities. It makes tourist destinations more attractive to tourists, which in turn increases the number of visits and the reputation of the destination. The implementation of modern accounting also allows tourist destinations to design more effective and data-based marketing strategies, which helps attract more tourists, both domestically and abroad. With good management, tourist destinations have a greater opportunity to compete with other tourist destinations, both nationally and internationally, in an increasingly competitive global market (Dewi et al., 2025; Sancaya et al., 2025).

Therefore, the application of modern accounting in the tourism sector not only provides financial benefits but also supports long-term sustainability and competitiveness. Through better planning and control, higher transparency, strengthening managerial performance, more effective financial reporting, and increasing the competitiveness of tourist destinations, modern accounting has proven to be a key element in supporting more efficient and sustainable tourism sector management. The proper application of accounting allows tourist destinations to operate more professionally and sustainably, with better performance and the ability to compete in the global market.

CONCLUSION

Modern accounting now functions more than just as a tool for recording financial transactions but as a strategic pillar in managing the tourism sector. By implementing management accounting and accountability accounting systems, tourism destination managers can plan and control operational costs more efficiently, increase transparency, and improve managerial performance. The integration of information technology in modern

accounting allows for faster and more accurate data access, accelerates more data-based decision-making, and reduces the potential for human error. In addition, accounting that prioritizes openness of information helps build trust between managers, government, communities, and tourists, which leads to an increase in the reputation and attractiveness of tourism destinations.

The implementation of modern accounting also supports efficient use of resources, more transparent financial management, and the development of more targeted marketing strategies. It not only increases the competitiveness of tourist destinations but also strengthens Indonesia's position in the global tourism market. Therefore, tourism destination managers in Indonesia need to strengthen the implementation of modern accounting systems as an integral part of their management strategy. With a more professional, data-based approach, tourist destinations can optimize resources, improve services, and improve competitiveness to ensure the sustainability and growth of a more competitive tourism sector in the future.

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