

# Human Factors Associated with Management of Cost Accounting Information and Its Influence on Decision-Making in Hotels

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**Abstract** Efficient management of cost accounting information must put into consideration human factors that influence decision-making in any business. The study examines human factors associated with the management of cost accounting information and its influence on decision-making in hotels. A cross-sectional survey study of 396 respondents of the management team was drawn from hotels in three selected southeastern states in Nigeria. Three hundred and seventy-five out of three hundred and ninety-six management staff members who were randomly selected using a multi-stage sampling method were given self-administered questionnaire. The researchers analysed the data using the mean, standard deviation, and analysis of variance (ANOVA) statistics. The results show that the influence of employee turnover rates is low in human resource decisions, just as the influence of customer cost acquisitions was also low in customer relationship decisions. This implies that decision-making in hotels in southeastern Nigeria did not adequately consider cost accounting information on human resources and customer relationship management. Human resource and customer relationship management remain critical components of cost accounting information for efficient and effective decision-making in the hotel industry. This is because human resources are essential for employees, whereas efficient customer relationship management is necessary for customer retention in hotels.

**Keywords** Customer Acquisition Cost, Customer

Relationship Management, Human Resource, Employee Turnover, Customer Retention

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## 1. Introduction

Business organisations, including the hotel industry, continually make routine and non-routine decisions that are critical to their survival. The management of the hotel industry needs timely information, especially cost accounting information (CAI), for decision-making. Without a doubt, hotel management expects the use of cost accounting information to positively influence business decisions and, consequently, the performance of the various aspects of the hotels. As a result, pertinent information, such as cost accounting information, has become a critical component for hotels to achieve their optimal decision-making mission.

Business decision-making is therefore critical for organisational management. Similarly, the accuracy of information available to managers dictates the effectiveness of corporate leaders. In order to arrive at a specific decision, management should always identify specific decisions, appropriately describe them, and at the same time identify the decisions and things that are significant for such decisions.

Management is a set of activities aimed at available

operations (financial, physical, human, and information), as well as achieving organisational goals in an effective and productive way through management decision-making [1]. Managers collaborate with supervisors and accountants to create, incorporate, and track organizational policies, procedures, and plans as well as conduct training [2], [3]. Supervisors in the hotel industry assist managers in interviewing and selecting, training, supervising, counseling, and coordinating staff and industry operations. Meanwhile, accountants analyze financial data from businesses to assist managers in gathering information about a company's services and performance for short- and long-term decisions.

Managers receive formal authority from supervisors based on their assigned statuses [4], [5]. Making sound decisions to keep the organisation functional is one of the manager's responsibilities. A mere unproductive worker can have a negative cascading effect that permeates the entire organisation, resulting in widespread disenchantment, decreased performance, and diminished customer experience. Although cost accounting information must be considered when making business management decisions, it is unknown to what degree this information influences hotel operations' perceptions regarding human factors. Concerns about the rise in hotel misfortunes in Southeastern Nigeria have been raised by a number of factors, including the inability to hire and retain skilled personnel due to poor remuneration and insufficient training and the loss of loyal customers due to more appealing offers from competitors. Additionally, hotel operators in Southeastern Nigeria adjust employee remuneration at different rates due to inefficiencies; fail to emphasize positive work-life balance to increase retention; struggle to develop and modify an effective organizational culture and structure; and provide ineffective services. It is important to note that key management staff, regardless of their age, environment, intelligence, cognitive style, socioeconomic status, biases, level of knowledge, and accumulated experiences, should rely more on cost accounting information when making profitable decisions. Even though hotel management makes numerous decisions, the emphasis of this study was on employee turnover cost influence on human resources decisions and customer acquisition cost influence on customer relationship management decisions.

### 1.1. Research Questions

1. To what extent do employee turnover costs influence human resource decisions in hotel industry in Southeastern Nigeria?
2. To what extent does customer acquisition cost influence customer relationship decisions in hotel industry in Southeastern Nigeria?

### 1.2. Hypotheses

1.  $H_{01}$ : There is no significant difference in the mean

responses of managers, supervisors and accountants on influence of employee turnover cost on human resource decisions in hotel industry in Southeastern Nigeria.

2.  $H_{02}$ : There is no significant difference in the mean responses of managers, supervisors and accountants on influence of cost acquisition cost on customer relationship decisions in hotel industry in Southeastern Nigeria.

## 2. Literature Review

### 2.1. Human Resource Decisions in Business Organisation

Human resource (HR) decisions hold a crucial role in customer satisfaction, especially in the hotel business. Financial incentives and employee motivation are the major human resource management practices that have a significant influence on hotel growth [6]. HR decisions encompass various aspects such as compensation for health and safety, performance management, hiring, selection of potential workforce, induction and orientation, training and organisation development, wellness, rewards, promotion and transfer, retirement, benefits, employee motivation, communication, personnel administration, and employee training [7], [8], [9], [10].

Human resources are important assets of an organization [11]. Employee engagement in decision-making has an influence on hotel performance in Nigeria [12]. Business organisations have the potential to enhance the regularity and extent of worker engagement in decision-making processes involving managers and subordinates, as there is a positive correlation between leadership performance management and employee commitment in hotels [13]. In addition, Nunes and Machado [14] found a connection between hotel features and the performance methods that were used. They used new parameter indicators, the corporate dimension of the hotel business, and the number of bedrooms. For these factors, the authors found a statistically significant connection with performance evaluation methods. Accordingly, Odo [15] observed that employee selection significantly enhances employee turnover, employee orientation positively affects employee-customer relationships, and evidence exists to support the effects in relation to training and human resource development on employee engagement growth in the hotel industry. Hotel businesses should implement standardised staff recruitment and selection procedures to guarantee that only individuals possessing the requisite ability, knowledge, and skill are involved in hotel sector services. Decisions on human resource are akin to customer relationship decisions.

### 2.2. Customer Relationship Decisions in Business Organization

Customer relationship management decisions (CRM)

are essential for hotel management. Gil-Gomez et al., [16] and Guerola-Navarro et al., [17] advocate for an approach that establishes channels and processes to manage customer-oriented information with the aim of improving organizational performance. The act of seeking, attracting, recognising, and retaining customers as business consumers is known as customer relationship management [18]. Businesses that make decisions based on their customer relationships and utilize individual account information to enhance customer service in real-time may impress customers with their responsiveness [19]. To satisfy customers' expectations, organisations must understand their needs and establish relationships with both existing and prospective customers Rootman, cited in [20]. Consequently, Al-Azzam's [21] research reveals a substantial link between CRM variables and hotel performance results. According to Khan and Rahman [22], managers in the hotel sector could change their use of a CRM strategy if they take business ethics in their service delivery more seriously. To the authors, ethical behaviour, privacy, service effectiveness, and customer relationship management (CRM) in the hotel industry are most significantly influenced by corporate social responsibility (CSR) initiatives. This highlights how CRM affects how hotels and their customers interact.

### **2.3. Use of Cost Accounting Information on Human Resource Decisions**

The goal of human resource decisions in the hotel industry is to refine the responsibilities of employees working for the organisation. The hotel industry is inherently a labour-intensive service sector [23]. The hotel's success is highly dependent on its staff's technical and social traits, as well as their level of innovation, commitment, loyalty, and general attitude [24]. Nevertheless, in an industry marked by variety and variability in terms of function, size, structure, and organizational needs, the only true points of commonality are the delivery of services to consumers and the requirement to work with other people in such a manner that they provide excellent service [25]. Policies and procedures that enhance employee contentment, inspiration, job performance, and workplace culture within the organization are essential for hotel management [26], with the ultimate goal being efficiency and higher output.

Cost accounting information, which includes cost per hire, revenue per employee, employee turnover, and job satisfaction rate, helps management to make decisions about human resources. Cost per hire refers to the total expenses incurred for a recent hire, taking into account the cost of hiring and the money spent on selecting the right candidates [27]. Therefore, management uses revenue per employee to calculate the revenue an employee brings to the company [28]. To find the revenue per employee, you need to find the total revenue for a certain time, such as a month, and then divide that number by the total number of workers. The total number of employees intending to

resign from their current positions refers to employee turnover [29]. Research indicates that employee turnover is a significant concern for hotel management and other stakeholders [30], [31]. The learning curve associated with working for and understanding a firm causes productivity to decline every time an employee leaves, thereby influencing the profitability of the organization [30], [31]. Similarly, when one employee leaves a firm, other workers' ability to accomplish their duties may decrease [32]. Therefore, this decision will mainly depend on employee job satisfaction level. Decisions on human resources are akin to customer relationships.

### **2.4. Use of Cost Accounting Information on Customer Relationship Management Decisions**

Employing Customer Relationship Management (CR) as a corporate strategy facilitates the management of marketing relationships and fosters a competitive environment [33], [34], particularly in businesses that provide value to each client and foster customer loyalty [35], [36], [37]. In order to succeed in today's cutthroat service industry, businesses must focus on two things: client loyalty and talent acquisition [38]. Therefore, hoteliers must place a greater emphasis on customer loyalty in order to allow customers to develop repurchase behaviors [39]. The comprehensive application of CRM involves identifying potential customers, getting to know them, preserving information about them, communicating effectively with them, understanding their entrepreneurial endeavors, providing a diverse level of support and customized solutions, collaborating with them, offering the right products to aid in decision-making, and delivering higher added value [37], [40], [41].

Therefore, a business that successfully incorporates CRM will undoubtedly benefit, as it can increase sales by targeting the right demographics, tailoring their offerings to meet specific needs, boosting their supply of high-quality goods and services, enhancing employee morale and productivity, and retaining and expanding their base of loyal customers. [42], [43], [44]. This definition of CRM, which emphasizes the clients' needs and desires, guides all aspects of the hotel's operations [45], [37]. Service businesses utilize CRM to make it easier for consumers to contact them, to improve the quality of their services, and to maintain a high degree of client loyalty, all of which help them generate more money from their services [46], [47], [48]. Hotels that have the ability to allure, sustain, gratify, and preserve customers are more likely to endure [49], [50], [51].

Cost accounting information useful in making customer relationship decisions in hotel management is based on activity-based costing (ABC), customer lifetime value (CLV), customer retention rate (CRR), and customer acquisition cost (CAC) [52], [53], [54]. Experts recognise ABC as a suitable tool for calculating customer costs. Customer acquisition costs are calculated by dividing the

total expenses of activities aimed at acquiring a new customer, such as price promotions, mass media, marketing salaries, advertising costs, and salesperson costs, among others, by the number of customers acquired [55]. The increase in customer acquisition costs and growing customer expectations significantly enhance customer satisfaction, performance, and the competitiveness of the hotel industry [56]. The primary goal of CR is to develop strong connections with valuable customers, which leads to customer cohesion or loyalty [57], [58]. An individual can calculate retention rates using the following formula:  $(CE - CN) / CS/100 = \text{retention rate}$ . CE represents the total number of customers at the conclusion of the period, CN indicates the number of new customers acquired during the period, and CS refers to the number of customers at the commencement of the period [59]. Customer lifetime value (CLV) integrates expenses, elements of revenue, and customer behavior to estimate profitability [55]. Thus, Buttle [52] calculates Customer Lifetime Value (CLV) by evaluating the present value of net profits, derived from gross margins after deducting service costs, attributable to a specific customer, group, or segment. CLV aggregates the total cash flows generated by a customer throughout their lifetime association with the company [46], [60]. Thus, Nenonen and Storbacka [53] state that CLV is a CRM technique for boosting customer revenues, cutting customer-related expenditures, optimizing asset usage, and eliminating customer-related hazards.

### 2.5. Employee Turnover on Human Resource Decisions

Employee turnover, defined as the absence of an employee from a company [29], is characterized by employees' intentions to leave or their actual departure from the company [61], posing significant challenges for organizations. Adverse work conditions may lead to employee attrition from an organisation or industry [62]. Additionally, employee satisfaction with their working conditions may positively influence their decision to stay with the organisation [63]. Whenever employees feel unappreciated and unacknowledged, overburdened, and unable to strike a healthy work-life balance, they lose faith in their managers, which contributes to employee turnover [64]. The authors assert that staff turnovers have a significant impact on organizations due to the associated costs, which can severely harm productivity, sustainability, competitiveness, and profitability. This is due to the devastating impact on a company's selection and recruitment expenses; development and training expenses; operational delays; and employee demoralization [65], [66], [67].

Furthermore, Bello and Bello [68] report an increase in job dissatisfaction and employee turnover in the hotel industry, known for experiencing elevated levels of occupational stress [69]. The decision to stay in a job largely relies on employee satisfaction. Employees who are content tend to be more motivated and proactive. Therefore,

retaining employees in the hotel sector requires effectively managing job stress, offering more opportunities for career advancement, providing appropriate support from supervisors, and creating a welcoming work environment [68]. As a result, the authors propose that hotel owners and managers can reduce employee turnover by implementing policies and practices aimed at reducing job stress, increasing promotion opportunities, providing supervisory assistance, and creating a pleasant workplace atmosphere. Narkhede [31] found that there is sufficient evidence to show that service providers should place more attention to retention of employee strategies and the construction of healthy work environments for service professionals.

### 2.6. Customer Acquisition Cost on Customer Relationship Management

Customer relationships improve product differentiation, satisfaction, loyalty, and customer commitment [70], [71]; enhance long-term relationships [72]; and enable knowledge management [73]. According to Tanner et al., [74], and Spekman and Carraway, [75], customer relationships enhance customer acquisition, development, retention, and decision-making. Acquisition and retention reflect measurements of the effectiveness of marketing activities [76]. Where client acquisition falls on the to-do list and how much it's important to a company depend greatly on the details of that company's operations [77]. The authors claim that established companies would spend more to keep their current customers happy while new companies would focus on getting more customers.

Finding the right customer is essential and requires focus as the first step in customer relationship management [78], [77]. Gaining new customers is critical for businesses, especially when launching new ventures, entering new markets, introducing products or services, utilising new applications, or marketing low-interest goods and services with minimal switching costs and infrequent repeat purchases [78]. Thus, Andresen [79] asserts that telecom providers must customise service provider packages to align with the diverse needs of their clients by delivering additional options, maintaining simplicity, and cultivating a robust reputation for reliability. As a result of Salam and Montaser's [77] findings, trustworthiness, commitment, strong communication skills, and effective conflict resolution are essential for successfully gaining and keeping customers.

Similarly, Ang and Buttle [80] found no significant relationship between customer acquisition competence and the use of CRM systems to aid in customer acquisition, the presence of an executive in charge of managing customer acquisition, or an understanding of lead generation economics. This is because all activities related to acquiring new customers incur high costs. That means that the expense of acquiring a new customer may exert a greater influence on the organization than the cost of retaining existing consumers.

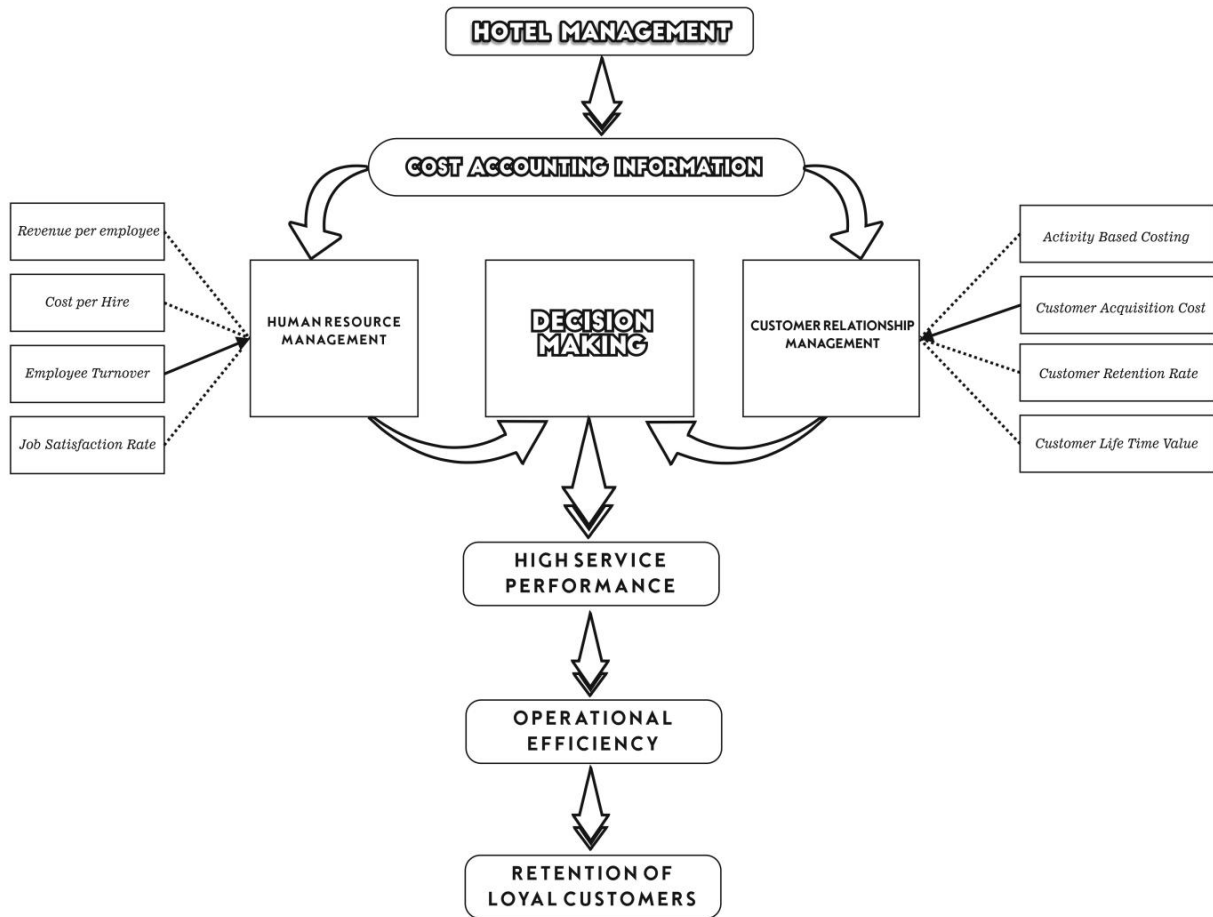


Figure 1. Conceptual clarification of hotel management operations using cost accounting information

The schema in Figure 1 above illustrates hotel management, comprising the control, operation, and oversight of all facets of a hotel or lodging establishment to guarantee a flawless guest experience and business profitability. The management involves guest services, guaranteeing superior customer service and guest pleasure, as well as overseeing housekeeping management, staff, supplies, sanitation, and security needs. Management of food and beverages entails menu-planning, pricing, quality control, oversight of dining establishments, beverage services, concierge operations, and wedding coordination. Human resource management involves training, employee scheduling, recruitment, performance assessments, workplace relations, and staff retention, among other responsibilities. Financial management entails supervising revenue streams, establishing pricing strategies, regulating expenditures, and assessing performance, while event management is responsible for ensuring the smooth execution of events to meet customer requirements, among other objectives. The goal of all these efforts is to empower hotel management to utilize cost accounting information to make informed decisions in areas like human resource management and customer relationship management. By implementing these decisions, hotel management can

achieve superior service performance, improve operational efficiency, and strengthen customer loyalty.

## 2.7. Theoretical Framework

### 2.7.1. Decision- Making Theory of Management

The decision-making theory of management propounded by Herbert Simon in 1947 [81] sees decision-making as the core aspect of management. It emphasises the importance of decision-making and efficient implementation. Simon's theory integrates bounded rationality and satisfaction, aiming for satisfactory outcomes rather than optimum ones. It emphasises the importance of using cost accounting information in hotel management to evaluate situations, establish objectives, and make decisions that foster economic development. Managers must adhere to a systematic methodology that includes acknowledging decision-making scenarios, discerning options, appraising them, choosing the most optimal one, executing it, and evaluating the outcomes. According to Simon's views, decision-making is an essential component of organizational management.

### 3. Methodology

This study employed a survey research design. The researchers conducted the research in three selected states in Southeastern Nigeria. The population for the study is 4, 898 respondents who are the key management staff. All the hotels have managers, accountants and supervisors who are charged with the management responsibility of the hotels. Hence, they are considered as the key management staff of the hotels. The rationale behind selecting the management staff is their involvement in critical hotel management decisions, which enables them to provide valuable insights into human factors that influence cost accounting information and decision-making in the hotels they oversee.

The researchers adopted Wimmer and Dominick's [82] online sample size calculator at <http://rogerwimmer.com/samplesizecalculator.htm> to calculate the study's sample size, using a 95% confidence level and a 5% margin of error. The sample size therefore is 396 respondents comprising 132 Managers, 132 Accountants and 132 Supervisors respectively.

#### 3.1. Sample Size Calculator

Confidence Level: 95%  
 Margin Error (%): 5.0  
 Population Size: 4, 898  
 Sample Size Needed: 356

In order to manage the mortality rate in survey research, the researcher opted for oversampling to take care of copies of the questionnaire that might not be returned or improperly filled and as such invalid. According to Bertlett, et al. [83], when calculating the response rate for an oversample, a researcher should use a weighted proportion of the population. Hence, the researchers assumed a response rate of 90 percent based on prior research experience. Here is the breakdown of the calculation:

$$N2 = \frac{\text{Minimum Sample Size}}{\text{Anticipated Response Rate}}$$

Where anticipated return rate =90%  
 Where n2= sample size adjusted to response rate  
 Where the minimum sample = 356  
 Therefore:

$$N2 = \frac{\text{Minimum Sample Size}}{\text{Anticipated Response Rate}} = \frac{356}{0.90} = 396$$

The researchers used a multistage sampling procedure to draw the samples. Using the simple random sampling technique, the researchers randomly selected three states from the five southeastern states in the first stage. Thus, the study randomly sampled Anambra, Ebonyi, and Enugu States. The researchers accomplished this in order to reduce the population to a manageable proportion.

The study's second stage involved determining the number of registered hotels in the states of Anambra, Ebonyi, and Enugu. These states had 300, 346, and 347 registered hotels, respectively, for a total of 993. The researchers adopted Bowley's [84] proportional sampling technique to select the number of respondents from each state. The formula is presented hereby:

$$N_h = (N_h/N) n$$

Where  $n_h$  = sample size for stratum  $h$ ,  
 $N_h$  = population size for stratum  $h$ ,  
 $N$  = total population size and  
 $n$  = total sample size  
 Substituting into formula

$$\begin{aligned} \text{Anambra} &= \frac{300}{993} \times 396 = 120 \\ \text{Ebonyi} &= \frac{346}{993} \times 396 = 138 \\ \text{Enugu} &= \frac{347}{993} \times 396 = 138 \\ \text{Total} &= 396 \end{aligned}$$

In the third stage, the researchers deliberately divided the number of respondents selected from each state by three to determine the number of hotels chosen from the list of registered hotels in the selected states. This number represents the number of respondents selected for the study from each hotel, specifically the manager, accountant, and supervisor, as demonstrated below.

$$\begin{aligned} \text{Anambra} &= \frac{120}{3} = 40 \\ \text{Ebonyi} &= \frac{138}{3} = 46 \\ \text{Enugu} &= \frac{138}{3} = 46 \\ \text{Total} &= 132 \end{aligned}$$

Out of 396 management staff (managers, supervisors, and accountants), who were the targeted population, 375 respondents provided data. To ensure accuracy, the researchers analysed the data using the mean, standard deviation, and analysis of variance (ANOVA) in the Statistical Package for Social Sciences (SPSS) version 26.0.

### 4. Results

- Research Question One:** To what extent does an employee turnover cost influence human resource decisions in hotel industry in Southeastern Nigeria?

The result in Table 1 displays the mean and standard deviation of the extent to which employee turnover costs influence human resource decisions in the hotel industry in Southeastern Nigeria. The result denotes that the total mean response for all the items (1-11) was less than the criterion mean of 2.50 upon which the decision is based. This implies that the total mean responses for the items

were below the criterion mean (2.50); this indicates that employee turnover cost has a low influence on how to train and retrain employees for new skills and ideas for career advancement in the workplace, among other things. All the items had total standard deviations ranging from 0.56 to 0.77, suggesting that the respondents' responses were relatively close to each other and the mean. The grand mean of 2.38, along with a standard deviation of 0.24, indicates that employee turnover costs have a minimal influence on human resource decisions within the hotel industry in Southeastern Nigeria.

- **Hypothesis One**

**HO<sub>1</sub>:** There is no significant difference in the mean responses of managers, supervisors and accountants on influence of employee turnover cost on human resource decisions in hotel industry in Southeastern Nigeria.

Table 2 result reveals that the difference in the mean responses of managers, supervisors, and accountants regarding the influence of employee turnover cost on human resource decisions in the hotel industry in Southeastern Nigeria yielded an f-ratio of  $(F(2, 374) = 1.479, p > 0.05)$ . Since the associated probability ( $p$ ) value of 0.229 is greater than the 0.05 level of significance at which the hypothesis was tested, hence, the hypothesis (HO<sub>1</sub>) was not rejected. Therefore, there is no significant difference in the mean responses of the managers, supervisors and accountants on influence of employee turnover cost on human resource decisions in hotel industry in South eastern Nigeria. This implies that hotel managers, supervisors and accountants have similar opinions about the extent to which employee turnover costs influence human resource decisions in hotel industry in Southeastern, Nigeria.

2. **Research Question Two:** To what extent does customer acquisition cost influence customer relationship decisions in hotel industry in Southeastern Nigeria?

The result in Table 3 shows the mean and standard deviation of the extent to which customer acquisition costs influence customer relationship decisions in the hotel industry in Southeastern Nigeria. The result shows that the

total mean response for item 12 ( $= 3.12, SD = 0.91$ ) was higher than the criterion mean of 2.50 upon which the decision is based. This implies that customer acquisition costs have had a significant impact on the provision of complimentary services to increase guest confidence and encourage more patronage. However, the total mean responses for items 12–21 were less than the criterion mean of 2.50. This demonstrates that customer acquisition costs have a minimal influence on identifying customer demands, ensuring uninterrupted provision of essential services, and persuading customers to purchase higher-quality products or services, among other aspects. The total standard deviations for all of the items ranged from 0.62 to 0.91, indicating that the respondents' responses were not far from each other or from the mean. The grand mean of 2.48 with a standard deviation of 0.25 therefore implies that customer acquisition cost influenced customer relationship decisions in the hotel industry in Southeastern Nigeria to a low extent.

- **Hypothesis Two**

**HO<sub>2</sub>:** There is no significant difference in the mean responses of managers, supervisors and accountants on influence of cost acquisition cost on customer relationship decisions in hotel industry in Southeastern, Nigeria.

Result in Table 4 shows that an f-ratio of  $(F(2, 374) = 1.034, p > 0.05)$  was obtained for the difference in the mean responses of managers, supervisors and accountants on influence of cost acquisition cost on customer relationship decisions in hotel industry in Southeastern Nigeria. Since the associated probability ( $p$ ) value of 0.357 is greater than 0.05 level of significance at which the hypothesis was tested, therefore, the hypothesis (HO<sub>2</sub>) was not rejected. Hence, there is no significant difference in the mean responses of managers, supervisors and accountants on influence of cost acquisition cost on customer relationship decisions in hotel industry in Southeastern, Nigeria. The managers, supervisors, and accountants did not differ in their opinions about the extent to which customer acquisition costs influence customer relationship decisions in the hotel industry in Southeastern Nigeria.

**Table 1.** Mean and standard deviation of the extent employee turnover costs influence human resource decisions in hotel industry in Southeastern Nigeria (N = 375)

S/N	Item Statement	Managers n=125		Supervisors n=125		Accountants n=125		Total N=375		Remark
		$\bar{x}$	SD	$\bar{x}$	SD	$\bar{x}$	SD	$\bar{x}$	SD	
1	to train and retrain employees for new skills and ideas for career advancement in work place	2.25	0.56	2.26	0.57	2.32	0.56	2.28	0.56	L
2	to coach employee on communication skills for improved work performance	2.43	0.55	2.41	0.61	2.44	0.57	2.43	0.58	L
3	termination of employee appointment for poor performance and lack of it	2.55	0.70	2.33	0.71	2.47	0.65	2.45	0.69	L
4	in setting employee reward, remuneration and productivity compensation	2.33	0.68	2.38	0.71	2.34	0.71	2.35	0.70	L
5	workforce planning and staff hiring to achieve goals and missions.	2.38	0.74	2.45	0.71	2.28	0.69	2.37	0.71	L
6	employee motivation for performance evaluations.	2.42	0.70	2.38	0.82	2.35	0.68	2.38	0.73	L
7	workload management that minimizes employee stress and increase job satisfaction.	2.46	0.74	2.41	0.78	2.30	0.73	2.39	0.75	L
8	delays in promotion for fitness and loyalty result in the same skill set.	2.42	0.80	2.38	0.82	2.34	0.70	2.38	0.77	L
9.	employee relationship management in the pursuit of better work-life balance.	2.46	0.67	2.31	0.72	2.44	0.68	2.40	0.69	L
10.	workers' productivity and well-being as a result of inadequate management skills, ineffective communication, and a lack of acknowledgment.	2.37	0.76	2.34	0.75	2.40	0.75	2.37	0.75	L
11	developing an appropriate compensation plan for the employee which provides a greater sense of fulfillment	2.46	0.64	2.35	0.67	2.32	0.61	2.38	0.64	L
<b>Grand Mean</b>		<b>2.41</b>	<b>0.26</b>	<b>2.36</b>	<b>0.24</b>	<b>2.36</b>	<b>0.23</b>	<b>2.38</b>	<b>0.24</b>	<b>L</b>

**Note:** N = Number of Respondents,  $\bar{x}$  = Mean, SD = Standard Deviation, H = High extent, L = Low extent

**Table 2.** Analysis of Variance (ANOVA) on mean responses of managers, supervisors and accountants on influence of employee turnover cost on human resource decisions in hotel industry in Southeastern Nigeria

GrandM5	Sum of Squares	df	Mean Square	F	Sig.(p-value)	Decision
Between Groups	0.183	2	0.092	1.479	0.229	NS
Within Groups	23.059	372	0.062			
Total	23.243	374				

**Note:** df = Degree of freedom, F = ANOVA test statistic, Sig. = Significant/Associated probability level ( $\alpha = 0.05$ ), NS = Not Significant

**Table 3.** Mean and standard deviation of the extent customer acquisition cost influence customer relationship decisions in hotel industry in Southeastern Nigeria (N = 375)

S/N	Item Statement	Managers n=125		Supervisors n=125		Accountants n=125		Total N=375		Remark
		$\bar{x}$	SD	$\bar{x}$	SD	$\bar{x}$	SD	$\bar{x}$	SD	
12	provision of complimentary services to increase guest confidence yells for more patronage.	3.06	0.94	3.02	0.92	3.28	0.84	3.12	0.91	H
13	determining customers' demands in order to provide essential services without interruption.	2.48	0.65	2.46	0.67	2.46	0.56	2.46	0.63	L
14	persuading a customer to buy a higher-quality product or service	2.45	0.70	2.35	0.68	2.34	0.62	2.38	0.67	L
15	gaining potential customer in order to generate profitable earnings	2.50	0.70	2.48	0.67	2.42	0.58	2.47	0.65	L
16	building stronger relationships with both existing and potential customers attracts a higher quality control of guest complaints	2.46	0.70	2.45	0.66	2.39	0.59	2.43	0.65	L
17	patience and empathy required when employees speak with clients about how they feel and think about services provided.	2.39	0.64	2.33	0.69	2.38	0.69	2.37	0.67	L
18	analyzing consumer behaviour and tendencies while providing services to create a favourable customer experience that leads to increased sales, image, and reputation.	2.44	0.71	2.35	0.62	2.31	0.65	2.37	0.66	L
19	deciding how much resources spent in maintaining customers demand for service quality calls for customers feedback	2.41	0.68	2.41	0.63	2.47	0.65	2.43	0.65	L
20	exploring new methods to entertain customers by adopting new trends in business	2.42	0.59	2.42	0.63	2.36	0.62	2.40	0.62	L
21	offering packages and sales promotions to customers yells for commitment	2.42	0.65	2.34	0.64	2.30	0.58	2.35	0.62	L
	<b>Grand Mean</b>	<b>2.50</b>	<b>0.28</b>	<b>2.46</b>	<b>0.23</b>	<b>2.47</b>	<b>0.23</b>	<b>2.48</b>	<b>0.25</b>	<b>L</b>

Note: N = Number of Respondents,  $\bar{x}$  = Mean, SD = Standard Deviation, H = High extent, L = Low extent

**Table 4.** Analysis of Variance (ANOVA) on mean responses of managers, supervisors and accountants on influence of cost acquisition cost on customer relationship decisions in hotel industry in Southeastern, Nigeria

GrandM6	Sum of Squares	df	Mean Square	F	Sig.(p-value)	Decision
Between Groups	0.131	2	0.065	1.034	0.357	NS
Within Groups	23.524	372	0.063			
Total	26.982	374				

Note: df = Degree of freedom, F = ANOVA test statistic, Sig. = Significant/Associated probability level ( $\alpha = 0.05$ ), NS = Not Significant

## 5. Discussion

The study's findings indicate that employee turnover costs significantly influence human resource decisions within the hotel industry in Southeastern Nigeria. This is because employee turnover cost proved to have little or no impact on how to train and retrain employees for new skills and ideas for career advancement in the workplace, as well as employee motivation for performance evaluations, to a low level. A significant number of hotel managers in Southeastern Nigeria lack the requisite training or

understanding to successfully utilise cost accounting information, resulting in a discrepancy between the insights it offers and their applications in strategic decision-making. An emphasis on quick cost reduction in areas like staffing or maintenance frequently eclipses the long-term advantages of comprehensive cost analysis, adversely influencing the level of service and client satisfaction. Furthermore, deficient planning for finances culminates in overlooked training initiatives, mismatched compensation frameworks, and inadequate funds for employee incentives, resulting in discontent, elevated

turnover, and diminished motivation. Smaller hotel businesses often underestimate cost accounting information, which results in informal decision-making, further undermining its contribution to enhancing operational efficiency and service effectiveness.

This result contradicts the findings of research by Isichei and Godwin [12], who looked at the relationship between employee engagement in decision making and the Nigerian hospitality sector and found that it negatively affected hotel performance. Likewise, Odo's [15] study indicated that employee selection to a large extent enhances employee turnover in the hotel industry in Enugu State, Nigeria, and consequently concluded that the hotel industry relies largely on its employees. In the same vein, the findings are somewhat at odds with those of Ugwu et al. [13], who found a positive correlation between leader behavior and staff engagement in the selected hotels in Owerri and Imo States. Contrary to the study's findings, it suggests that employee turnover cost, a dimension of cost accounting information, rarely influences human resource decisions in the various firms. This indicates that employee turnover costs do not significantly influence human resource decisions.

The finding however, to some extent adds credence to the finding by Ollor and Simon [63] whose study on working conditions and labour turnover in selected hotels in Rivers State. The study revealed that employee's motivation has been severely impeded because of dissatisfaction of their wages, supervisions and general working conditions. In the same vein, the findings lend some support to Bello and Bello [68], who found that it had a significant effect on determining the direction of turnover. As a result, it was suggested that hotel management in Lagos State should adopt measures to lessen employee turnover, reduce stress, expand career chances, step up leadership, and make the workplace pleasant all fall under this category [68]. These measures aimed to promote human resources decisions in various industries based on employee turnover costs. Further finding in this study revealed that there is no significant difference in the mean responses of managers, supervisors and accountants on influence of employee turnover cost on human resource decisions in hotel industry in Southeastern Nigeria. In essence, hotel managers, supervisors, and accountants agreed that employee turnover costs had a minimal influence on human resource decisions in hotel industry in Southeastern Nigeria.

The study's findings also showed that customer acquisition costs have a low influence on customer relationship decisions in Southeastern Nigeria's hotel industry. This is because customer acquisition costs have proven to have a low influence on determining customers' demands to provide essential services without interruption, persuading consumers to buy a higher-quality product or service, and attracting potential customers to generate profitable earnings. It also had little or no influence on building stronger relationships with both existing and

potential customers, resulting in higher quality control of guest complaints and the patience and empathy required when employees speak with clients about how they feel and think about the services provided, among others. Therefore, customer acquisition costs rarely influence customer relationship decisions.

The aforementioned finding partially concurs with the findings of Krasnikov et al. [33], who found a connection between the implementation of customer relationship management and a decrease in resource optimisation but an improvement in profit maximisation. The findings also corroborate Al-Azzam [21], who conducted a study across Jordan to investigate customer relationship management and its impact on hotel performance and established a correlation between customer relationship management and hotel performance. Furthermore, the study corresponds with Andresen [79], who found that customers expect high flexibility, simplicity, and trustworthiness from telecom providers' value propositions, underscoring that firms should change their existing service offerings to match these needs. In addition, the finding strengthens the outcome of Khan and Rahman's [22] study, which revealed that hotel industry managers effectively customize their strategies to implement customer relationship management practices by focusing more on the use of corporate ethics in their service delivery. These findings indicate that the implementation of customer acquisition costs rarely influences customer relationship decisions. The present study further showed that there is no significant difference in the mean responses of managers, supervisors, and accountants regarding the influence of customer acquisition costs on customer relationship decisions in the hotel industry in Southeastern Nigeria. That is to say, hotel managers, supervisors, and accountants share the belief that customer acquisition costs have little or no influence on customer relationship decisions in Southeastern Nigeria's hotel industry. This suggests that issues such as inadequate managerial training and understanding of cost accounting principles have a minimal influence on cost accounting information. This frequently leads to dependence on informal decision-making techniques rather than utilising financial data. Moreover, budgetary limitations hinder sufficient investment in comprehensive cost accounting systems, thereby restricting their effectiveness. The emphasis on immediate cost reduction at the expense of long-term strategy diminishes the significance of cost data, leading to ineffective operations and diminished service quality, which eventually impacts customer happiness and loyalty.

## 6. Conclusions

Human factors are essential in corporate organisations to ensure that sensitive information is not lost, attitudes are not changed, and confidence in the company's ability to

perform and keep customers is not undermined. This can only be accomplished by persistent managerial decision making in the direction of cost accounting information to achieve organisational goals. The emphasis here is on adjusting our understanding of people—their skills, personalities, and limitations—to the environments and professions in which they work. This involves the engagement of employees, which helps to create a happier working atmosphere, promotes synergy between organisational objectives and the individual goals of employees and their customers, and ultimately becomes a major approach for personalising the customer experience and enhancing customer satisfaction and retention rates.

## 7. Research Limitations / Suggestion for Further Study

This study derived its findings from a representative sample of hotel managers, supervisors, and accountants, which was not entirely representative of the population. However, the representativeness of the study sample is believed to have produced dependable findings. The study did not use the age, gender, educational qualification, or background of the respondents to establish its findings. Only hotels in southeastern Nigeria served as the site of the research. The study can be duplicated in other locations or geopolitical zones, such as the South-South, South-West, and North Central, among others, to assess the consistency of the results compared to the findings of this study. This will enable a more extensive extrapolation of the findings. A comparable investigation might be conducted to analyse the effect of demographic variables, such as age, gender, educational achievement, and others, on the use of cost accounting information in decision-making.

## Data Availability Statement

The data utilised in this study can be obtained by contacting the corresponding author.

## Conflict of Interest Declaration

The author(s) has provided information about any potential conflicts of interest that may be relevant to the research, writing, or publication.

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