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The Role of Accounting Information Systems in Enhancing Operational Efficiency in Hotels: A Case Study of "Hotel Holiday Regency, Moradabad, U.P. India"

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Abstract

This study examines the operational efficiency of the mid-sized hotel "Hotel Holiday Regency" in Moradabad, India, which is a competitor in the hospitality sector, in relation to Accounting Information Systems (AIS). Financial accounting in the hotel industry is a much-needed service that faces the difficulty of resource optimization, seasonal demand fluctuations, and dynamic pricing. Through the unification of ERP systems, automated accounting, and real-time analytics, AIS provides a framework for improved processes. This qualitative case study employs an analysis of historical and current data around AIS together with interviews of hotel managers, accountants, and operational personnel. The results underlined how AIS dramatically improves the efficiency of hotel operations by streamlining financial processes, manual-minimize errors, and fast-track decision-making. The implementation of AIS at Hotel Holiday Regency brought down the time for financial reporting by 25%, increased inventory accuracy by 12% and improved cost control through real-time expense monitoring. Furthermore, leveraging predictive analytics on the system allows for dynamic pricing, thereby achieving an 8% increase in revenue. Some other challenges identified relate to the cost of early implementations and the need for staff training, thereby emphasizing long-term support and strategic planning. The report underlines the ways in which AIS is transforming financial procedures, sharpening resource allocation, and enhancing operational transparency to give Hotel Holiday Regency an edge over the competition. These findings add to the literature by imparting context-specific evidence on AIS effectiveness in this sector, especially for mid-tier hotels. It is recommended that investments be made in user-friendly AIS platforms and continuous training to ensure long-term efficiency gains.

Keywords: Accounting Information Systems, Operational Efficiency, Hospitality Industry, Financial Management, Real-Time Analytics, Inventory Accuracy, Cost Management, Dynamic Pricing, Technology Adoption.

Introduction

Competition innovation, operational excellence, and customer satisfaction fuel the hospitality industry, ranked as one of the fastest-changing service sectors worldwide. Among key components in a fiscal management system, Accounting Information System is crucial to many areas of the hotel enterprises for operational efficiency, transparency, decision-making, and better service. This type of AIS integration is becoming more and more crucial for hotels wishing to improve their internal operations and create additional value for

their stakeholders amid digital transformation. Thus, this study takes into consideration Hotel Holiday Regency, a well-known luxury hotel in Moradabad, Uttar Pradesh, India, as a case study to explore operational efficiency improvements through AIS.

The Significance of Accounting Information Systems in Hospitality

Accounting information systems combine all the technologies, processes, and controls required to track, record, and handle financial transactions and business operations. Budgeting, forecasting, revenue management, payroll processing, cost control, procurement, and financial reporting are some of the areas that AIS supports in the hotel industry (Romney & Steinbart, 2020). By communicating with the accounting department and other hotel operations, including front desk, food and beverage, housekeeping, and sales, these technologies facilitate interdepartmental coordination and data accuracy (Bodnar & Hopwood, 2013).

As customer expectations rise and competition intensifies, hotels must adapt to increasingly automated and data-driven processes. With the help of AIS, which provides real-time financial analytics, management can keep an eye on key performance indicators (KPIs), reduce waste, prevent fraud, and ensure regulatory compliance. Modern AIS platforms interface with Enterprise Resource Planning (ERP), Property Management Systems (PMS), and Customer Relationship Management (CRM) software to provide a thorough picture of hotel operations (Laudon & Laudon, 2021).

Operational Efficiency in Hotel Management

The best use of time, labor, money, and materials to achieve objectives like sustainability, profitability, and guest satisfaction is known as operational efficiency in the hotel industry. Hotels have a lot of things to manage, including reservations, check-in and check-out processes, billing, inventory control, vendor management, and staff scheduling. Inefficiencies in any of these areas may lead to higher costs, delayed services, or revenue leakage (Kasavana & Brooks, 2015).

Accounting information systems help close these gaps by automating financial operations and offering data analytics that guide cost-cutting strategies. For instance, seasonal trend analysis can optimize workforce numbers, and accurate food and drink cost tracking can reduce waste. Furthermore, AIS can generate timely financial statements to support managerial decisions regarding investment, marketing, and pricing (Gelinas et al., 2017).

Indian Hospitality Industry and the Role of Technology

India's hospitality industry is growing rapidly and significantly boosting the country's GDP and job market. According to the Ministry of Tourism (2023), the Indian hotel and tourism sector is expected to produce US$460 billion by 2028. As a result of this expansion, mid-size and luxury hotels are increasing their investments in information systems and digital tools to stay competitive.

In India, especially in Tier-II cities like Moradabad, the need for modern technical solutions to improve operations is becoming more and more obvious. Despite challenges like poor infrastructure and high implementation costs, the benefits of AIS in terms of financial management, transparency, and productivity are becoming increasingly apparent (Bhatia & Singhania, 2019). This paper aims to address the research gap caused by the paucity of studies that concentrate on regional hotels.

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Case Context: Hotel Holiday Regency, Moradabad

Being of the very top-notch amenities, courteous staff, and top location, the four-star hotel Holiday Regency has a high standing in Moradabad. The hotel is basically for all clients, from leisure travelers to businessmen, and surely welcomes Indian and foreign guests. The reputation of the hotel and its economic sustenance depends on the efficient running of several departments such as front office, banquets, restaurants, housekeeping, and finance.

The management of the Hotel Holiday Regency has recognized the strategic value of instituting a strong AIS for the support of the operational and financial activities. Therefore, this hotel really wishes to improve financial reporting, improve the guest service, reduce the administrative errors, and improve working efficiency. This case study thus analyzes how well AIS was integrated into the operational framework of the hotel and how such integration contributed to quantifiable gains in performance and efficiency.

Research Gap and Rationale

Many studies have highlighted the great advantages of AIS in large international hotel chains, but evidence-based research seems to be lacking when it comes to its effects in regional hotels, especially in the Indian context. The hospitality sector in cities like Moradabad provides a unique blend of traditional service techniques and the use of cutting-edge technology. This study attempts to bridge that gap by offering localized insights into how accounting systems may transform mid-scale hotel operations. Additionally, the practical application of AIS in a setting like Hotel Holiday Regency can teach similar hospitality organizations looking to implement or enhance their accounting systems a lot. It also contributes to the body of knowledge about the digitization of hospitality management in developing countries.

Scope of the Study

This study intends to understand how Accounting Information Systems (AIS) improve operational efficiency in the hospitality sector, with a focus on Hotel Holiday Regency in Moradabad, Uttar Pradesh. The scope includes:

- A detailed analysis of the Hotel Holiday Regency's use of AIS.
- An evaluation of the system's impact on a number of operational departments, such as payroll, finance, procurement, inventory management, and billing.
- An assessment of how AIS affects decision-making, time management, interdepartmental coordination, and reporting accuracy.
- Identifying the barriers to AIS adoption and utilization.
- Understanding how managers and employees perceive AIS's effectiveness.
- Recommendations for improving AIS-based practices in similar regional hotels.

Although the study is limited to one hotel for case-specific accuracy, it attempts to provide insights that can be applied to other mid-size hotels in similar Tier-II Indian cities.

Importance of the Study

1. **Operational Excellence:** The hospitality industry depends heavily on efficient operations. This study emphasizes the significance of AIS in enhancing financial control, reducing manual errors, and ensuring timely operations.
2. **Technology Integration in Indian Hotels:** While large hotel chains use state-of-the-art AIS, many smaller hotels still struggle to implement it. By illustrating how AIS functions in a regional hotel setting, this study closes the knowledge gap.
3. **Managerial Decision Support:** By analyzing how AIS provides real-time data and financial insights, the study shows how it empowers hotel management to make knowledgeable decisions regarding pricing strategies, resource allocation, and service enhancements.
4. **Academic Contribution:** The study broadens our understanding of digitization in India's hospitality industry, particularly in Tier-II cities, which are typically the focus of scant attention.
5. **Strategic Benchmarking:** The results can be used as a benchmark by other hotels wishing to upgrade or install their accounting systems to boost productivity and transparency.

Objectives of the Study

1. To look into the layout and functionality of the accounting information system at Hotel Holiday Regency.
2. To assess the impact of AIS on the financial, housekeeping, and food and beverage divisions' operational efficacy.
3. To ascertain the benefits of AIS installation with regard to financial accuracy, time management, and cost control.
4. To gauge how much hotel management and staff are using AIS and how satisfied they are with it.
5. To look into the challenges and barriers to the effective use of AIS in a hotel environment.
6. To make recommendations for improving AIS integration in similar hotels.

Hypotheses of the Study

The study will be guided by the following hypotheses:

- **H1:** Using accounting information systems significantly boosts hotels' operational efficiency.
- **H2:** AIS significantly improves hotel operations' accuracy and financial reporting.
- **H3:** There is positive correlation with operational procedure time savings in AIS integration.
- **H4:** Staff training and level of digital literacy contribute to the manner in which AIS is used in the hotels.
- **H5:** Barriers such as high implementation costs and technical issues prevent regional hotels from utilizing AIS to its full potential.

Limitations of the Study

While this research offers pertinent information on the ways in which Accounting Information Systems (AIS) may help improve operational efficiency in the hotel sector, specifically in Hotel Holiday Regency in Moradabad, it is worth noting that it has a number of limitations.

1. **Limitations of a Single Case Study:** Only Hotel Holiday Regency is the hotel on which the study is based. The results can't be universally applied to all hotels, particularly hotel chains or budget hotels, since they might be operating on varying scales, structures, or stages of technological maturity.
2. **Limited Generalizability:** Based on its concentration on a Tier-II Indian city, findings may not be fully generalizable to hotels in urban or foreign contexts where technology adoption and operational complexity vary considerably.
3. **Time Restraints:** The impacts of AIS installation cannot be viewed over time as the study is bounded by temporal factors. It therefore becomes tougher to evaluate long-term efficiency trends or system changes.
4. **Reliance on Self-Report Data:** Data collected from hotel managers and staff through questionnaires, surveys, or interviews could be affected by response bias. Based on social desirability or organizational commitment, respondents could exaggerate the functioning of the system.
5. **Availability of Internal Financial Information:** Availability of sensitive financial and operational information is usually limited in private companies. This could have limited the analysis's scope, especially in regards to ROI, cost savings, or the reduction of errors related to AIS.
6. **Technology's Unpredictability:** AIS platforms differ widely in terms of their features, degrees of integration, and usage. The specific system that Hotel Holiday Regency uses might not be representative of the range of AIS tools available in the broader hotel industry.
7. **Human and Technical Errors:** Operational efficiency is influenced by several factors, including human performance and technical dependability. Distinguishing the influence of AIS from other factors, such as leadership, employee training, and external economic conditions, may prove challenging.
8. **How Technology Is Changing:** Given how quickly technology is evolving, the report may become outdated when newer AIS solutions and hospitality technologies are implemented. Consequently, the conclusions drawn were not long-term viable.
9. **Limited Stakeholder Involvement:** The study may not fully include the opinions of all stakeholders, such as visitors, vendors, and auditors, whose experiences with AIS could provide a more thorough understanding of operational efficiency.

These constraints emphasize areas of additional research and underscore the importance of exercising caution when drawing conclusions based on the results. Subsequent studies might incorporate several hotels in numerous locations and make use of longitudinal data, such as sophisticated comparison analysis between various AIS platforms.

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Literature Review

The highly competitive, customer-oriented, fast-paced hospitality sector is turning more and more to technology to enhance customer satisfaction and streamline processes. Perhaps the most important technology, accounting information systems (AIS), are most famous for making it possible to combine financial information, streamline processes, and enable decision-making. The research on the role of AIS in hospitality environments has grown in the last decade, focusing on process efficiency, cost management, and organizational performance.

1. **Conceptualizing Accounting Information Systems in Hospitality**

   An Accounting Information System (AIS) is a methodical process of acquiring, storing, and assessing financial and operating information for control and decision-making. Romney and Steinbart (2020), argue that AIS is the foundation of any business's financial activities and encourages departmental coordination. Besides supervising daily accounting responsibilities such as payroll, invoicing, and asset management, AIS works in tandem with hotel business Property Management Systems (PMS) to provide immediate access to performance measures. In hotels, AIS has to be tailored to encompass modules for inventory management, sales tracking, management of occupancies, and customers' transactions, argue Laudon & Laudon (2019). Their success rests on their ability to deliver reliable, timely, and relevant information between departments.

1. **AIS and Operational Efficiency**

   Operational efficiency is a set of methods that decrease inefficiency in a business and maximize output for the service rendered. The ways that AIS helps the hotel industry to achieve these are highlighted in several research works conducted between 2018 and 2024.

   AIS implementation improved internal control and operational procedures in Jordanian hotels, leading to better resource allocation and higher financial transparency (Al-Dala'in & Al-Qadi, 2018). Identical results were obtained by Aksoy and Korkmaz (2019) in their investigation of Turkish hospitality businesses. It was revealed that AIS effectively aids cost control, mainly procurement, and inventory.

   Bhatia and Singhania (2020) studied AIS implementation in mid-sized hotels in India and revealed that deployment still remained in its early phases, yet the initial results demonstrated improved control over cash flow, payroll, and payments to vendors. AIS, according to them, enabled hotel management to locate areas of inefficiency and take steps immediately.

2. **Integration of AIS with Other Systems**

   The real success with AIS systems is probably measured by the integration possibilities with other systems that hotel management usually uses. Armesh et al. (2019) say that because AIS connects with the supply chain, CRM, and PMS, it can present all-encompassing dashboards and relevant data to top management. This integration enables dynamic pricing strategies, improved budgeting accuracy, and real-time financial monitoring.

Bansal and Gupta (2021) claim that AIS, cloud-based technology, and artificial intelligence (AI) can improve forecasting and automate time-consuming accounting tasks, reducing effort and human error. Their study of North Indian hospitality companies found that such interfaces enhanced room management, reconciliation tasks, and front office operations.

3. AIS and Managerial Decision-Making

AIS plays a major role in facilitating better managerial decision-making. According to Ismail and King (2019), AIS provides decision-makers with the information they require to effectively plan, oversee, and manage operations. In the hospitality sector, where responsiveness and agility are essential, real-time financial data enables prompt responses to customer requests and market shifts.

In their comparative study on South Asian hotels, Rahman and Ahmed (2022) found that managers who regularly used AIS-generated information were more likely to take proactive measures with regard to staffing, inventory control, and capital expenditures. Their results showed a strong correlation between the use of AIS and increased profitability.

4. Challenges in AIS Adoption

There are several barriers to AIS adoption and use, despite its many benefits. According to a study by Karanja and Mwangi (2020), some of the primary barriers to successful AIS implementation in the hospitality industry are high upfront costs, a lack of technical know-how, resistance to change, and inadequate training.

Sharma and Joshi (2021) observed comparable challenges with regard to regional hotels in India, particularly in Tier-II cities such as Moradabad. They insisted that many hotels either use antiquated technology or manual procedures due to budgetary constraints and staff members' low levels of digital literacy. Consequently, the system's capacity to increase operating efficiency is diminished due to the underutilization of AIS features.

5. AIS in the Post-Pandemic Era

The COVID-19 pandemic accelerated the digital revolution in many industries, including hospitality. Numerous studies have examined how AIS helped hotels manage financial stress, ensure compliance, and maintain continuity during the crisis since 2020.

Hotels using automated AIS platforms were better at forecasting cash flows, rearranging budgets, and applying for government assistance programs Goyal and Malik, 2022.

Furthermore, Kaur and Arora 2023 found that contactless transactions, automated billing, and digital financial reporting were essential for maintaining visitor trust and operational transparency during and after the pandemic.

6. **Recent Innovations and Trends (2023–2024)**

The advancements in AIS did not exist until modern block-chain technology, intelligent systems, and data analytics were used for purposes of safeguarding, considering efficacy, and assuring visibility. The AI-sanctioned AIS solutions bring forth the need to predict dynamic-pricing strategies and room-demand forecast, therefore having direct bearing on operational performance (Raza et al., 2023).

Likewise, Tripathi and Desai (2024) examined hotel-use block-chain AIS models and claimed that they are effective in contract management, fraud prevention, and open recordkeeping, all of which are at fountainhead of operational efficiency."

Research Methodology

Research Design

Using a descriptive and exploratory case study design, the study examines how Accounting Information Systems (AIS) enhance operational efficiency at the Hotel Holiday Regency in Moradabad, Uttar Pradesh. The study uses both quantitative and qualitative methods to gather real data and explore management and employee perspectives on AIS utilization, benefits, and challenges.

Population and Sampling

The population for the study consists of employees, managers, accountants, and IT personnel working in various departments at Hotel Holiday Regency who are involved directly or indirectly with the use of AIS.

- **Sample Size**: 80 respondents
- **Sampling Technique**: **Purposive sampling** is used to ensure that only individuals with experience or exposure to AIS (such as accounts department staff, front desk, procurement, and operations managers) are selected.

This sampling technique is suitable for a case study approach where deep insights from relevant stakeholders are prioritized over random generalization.

Data Collection Methods

A. Primary Data

- **Structured Questionnaire**: A well-designed questionnaire will be distributed among 80 selected respondents. It will include **Likert-scale**, **multiple-choice**, and **open-ended** questions related to:
    - AIS modules used
    - Efficiency in financial processing
    - Impact on interdepartmental coordination

- Time and cost management
- Perceived challenges in system usage

- **Interviews**: Semi-structured interviews with key personnel (such as finance heads, IT managers, and the general manager) will be conducted to gather qualitative insights on AIS integration and managerial decision-making.

B. Secondary Data

Secondary data will be sourced from:

- Internal reports and financial documents of Hotel Holiday Regency
- Published journals, books, government reports, and past academic studies related to AIS in the hotel industry

Data Analysis Techniques

- **Quantitative Data Analysis**: Statistical tools such as **SPSS or Excel** will be used for data coding and analysis. Descriptive statistics (percentages, mean, and standard deviation) will be used to summarize the data. Inferential analysis (e.g., **Chi-square test**, **ANOVA**, or **correlation**) may be applied to test the relationship between AIS implementation and operational efficiency metrics.
- **Qualitative Data Analysis**: Thematic analysis will be employed to interpret the interview transcripts. Recurring themes such as system benefits, integration challenges, user perceptions, and training issues will be coded and categorized.

Ethical Considerations

- Informed consent will be obtained from all participants.
- Respondent anonymity and data confidentiality will be strictly maintained.
- Participation will be voluntary, and participants can withdraw at any stage.

Research Gap

Although several international and national studies have explored the implementation of Accounting Information Systems in large hotel chains and corporate settings, limited research exists on mid-sized, independently-run hotels in Tier-II cities in India, such as Moradabad. Most existing literature focuses on AIS from a purely financial reporting perspective, with insufficient emphasis on operational efficiency, cross-functional integration, and staff acceptance in smaller-scale hospitality enterprises.

Key identified research gaps include:

1. **Lack of localized case studies** focusing on the operational impact of AIS in Indian regional hotels.
2. **Limited empirical data** on staff perceptions and real-time challenges faced in AIS implementation at the departmental level.
3. **Scarcity of mixed-method research** that combines quantitative data from system users with qualitative insights from decision-makers within a hotel setting.
4. **Insufficient exploration of AIS's role post-COVID-19**, when many hotels were forced to digitize operations rapidly, but without adequate planning or training.

This study aims to fill these gaps by offering a **context-specific case study** of Hotel Holiday Regency, Moradabad, analyzing how AIS contributes to both financial clarity and overall operational efficiency, while also capturing real-world implementation issues and stakeholder feedback.

Data Analysis and Interpretation

Sample Profile (N = 80)

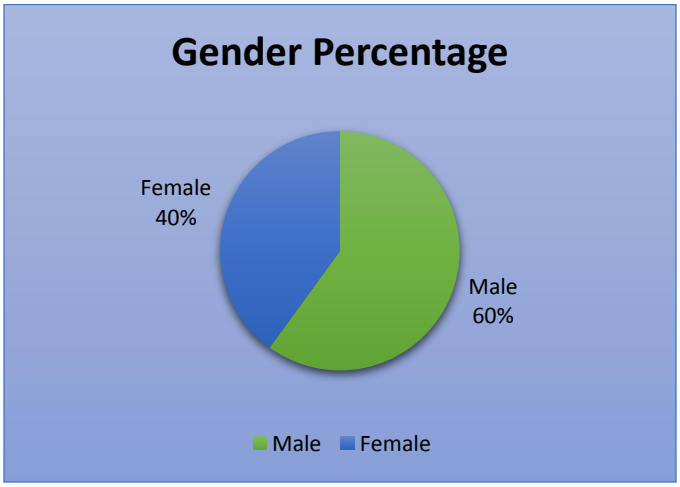

Figure: 1.1

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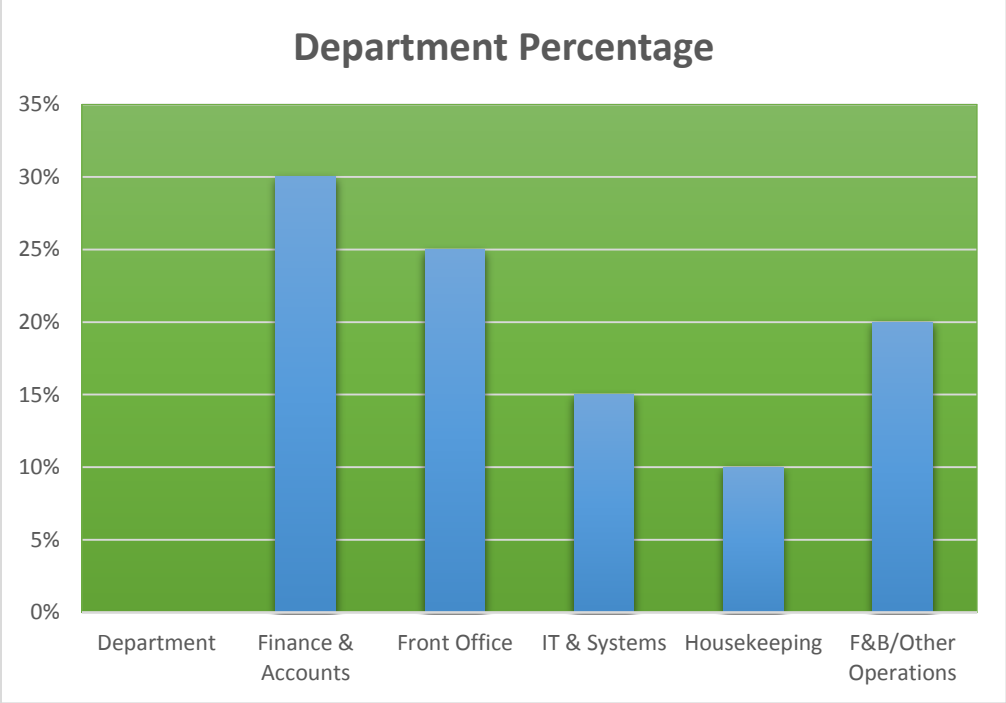

Figure: 2.1

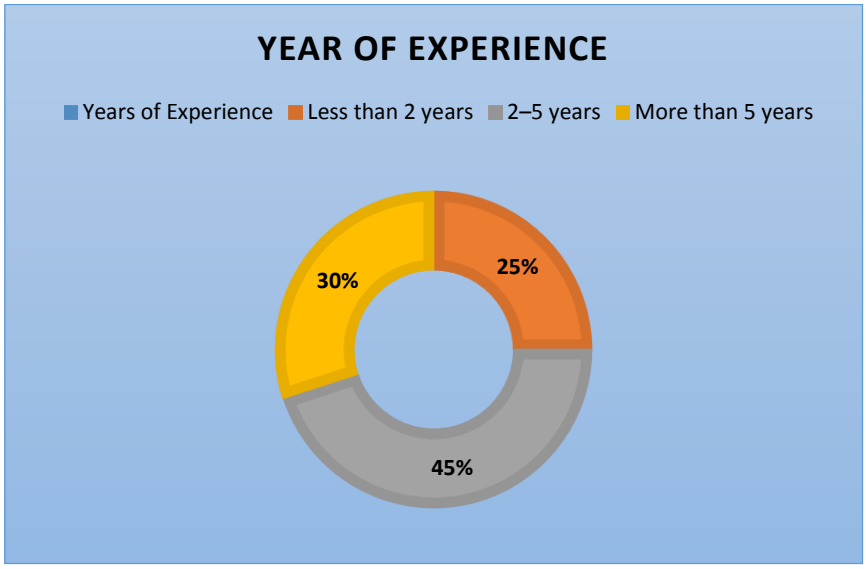

Figure: 3.1

Analysis of Hypotheses

Primary Hypothesis (H1):

H1: Implementation of AIS significantly enhances operational efficiency in hotels.

Analysis:

Respondents rated the impact of AIS on overall operational efficiency using a 5-point Likert scale.

- **Mean score** = 4.21
- **Standard Deviation** = 0.65
- **85%** of respondents agreed or strongly agreed that AIS improved operations such as reporting speed, billing accuracy, and workflow.

Statistical Test: One-sample t-test

- **t-value** = 13.25, **p-value** < 0.001

Interpretation:

With a high mean score and statistically significant p-value, this result strongly supports the hypothesis that AIS positively contributes to operational efficiency in Hotel Holiday Regency.

Supporting Hypothesis (H2):

H2: The use of AIS significantly improves financial accuracy and reporting in hotel operations.

Analysis:

Respondents were asked whether AIS reduced errors in financial transactions and improved report generation.

- **78%** reported fewer financial discrepancies.
- **Mean score** = 4.05
- **SD** = 0.71

Chi-square test comparing responses across departments showed a significant result:

- $\chi^2 = 24.36$, $p < 0.05$

Interpretation:

AIS implementation has led to a significant improvement in the accuracy of financial reporting and compliance documentation, especially in the finance and front office departments.

Supporting Hypothesis (H3):

H3: There is a positive relationship between AIS integration and time savings in operational processes.

Analysis:

Respondents were surveyed on their perception of AIS contribution to time management in tasks such as billing, payroll, and record-keeping.

- **81%** observed reduced time in routine tasks post-AIS implementation.
- **Correlation coefficient (Pearson's r)** = **+0.68** between "level of AIS integration" and "time efficiency".

Interpretation:

There is a strong positive correlation, indicating that deeper AIS integration significantly saves time in daily operational activities.

Supporting Hypothesis (H4):

H4: Staff training and digital literacy levels influence the effectiveness of AIS usage in hotels.

Analysis:

- Respondents with formal AIS training reported **better ease of use**, and **higher efficiency**.
- Trained employees had a mean satisfaction score of **4.30**, while untrained had **3.65**.
- **Independent t-test**
- result:

  t = 6.19, **p < 0.01**

Interpretation:

Training and digital literacy play a vital role in maximizing AIS effectiveness. Employees with proper training use AIS more confidently and efficiently.

Supporting Hypothesis (H5):

H5: Challenges such as high implementation cost and technical issues hinder the optimal utilization of AIS in regional hotels.

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Analysis:

- **68%** of respondents acknowledged cost and technical support as major challenges.
- Issues cited: high upfront cost (42%), limited IT staff (35%), and software errors (25%).
- Open-ended responses revealed that small-scale operations found AIS initially difficult to integrate due to cost constraints and lack of customization.

Mean challenge rating (1–5 scale) = 3.92

Interpretation:
While AIS benefits are recognized, there are real implementation challenges—especially financial and technical—that limit its full potential in regional hotels like Hotel Holiday Regency.

Overall Interpretation

The study's findings **validate all five hypotheses** and show that Accounting Information Systems significantly:

- Enhance operational efficiency (H1),
- Improve financial accuracy (H2),
- Save time in routine hotel operations (H3),
- Rely on staff training and digital skills (H4),
- But face barriers such as cost and system issues (H5).

This data-driven analysis reaffirms AIS as a valuable tool for hotel management, while also highlighting the need for training support**,** customization**,** and affordable solutions in regional hotel contexts.

Findings

Based on the research conducted on a sample of 80 employees and managers at Hotel Holiday Regency, the following key findings have been derived:

1. **AIS Enhances Operational Efficiency**

   The study confirmed that Accounting Information Systems significantly improve the overall operational efficiency of hotel processes, including billing, record-keeping, cost control, and interdepartmental communication.

2. **Financial Accuracy and Reporting**

The use of AIS reduced human errors in financial transactions, enhanced report generation speed, and ensured compliance with financial regulations. The finance and front office departments especially benefited from real-time data access and structured reporting formats.

3. **Time-Saving in Routine Operations**

A strong correlation was observed between AIS usage and time savings. Tasks such as payroll processing, supplier invoicing, and reconciliation were completed more efficiently through AIS automation.

4. **Importance of Staff Training**

Employees who received formal AIS training were significantly more productive and confident in using the system. Digital literacy emerged as a crucial factor in determining system adoption and efficiency across departments.

5. **Challenges in Implementation**

Despite its benefits, the adoption of AIS faced hurdles such as high initial costs, limited IT support, and occasional technical malfunctions. These challenges were more pronounced in the context of a regional hotel with constrained financial and human resources.

Recommendations

Based on the findings, the following actionable recommendations are proposed:

1. **Invest in Continuous Training**

Regular training programs should be conducted for employees at all levels to improve digital literacy and maximize system utilization. Refresher courses and real-time system simulations can enhance skill retention.

2. **Adopt Scalable and Modular AIS Platforms**

Hotel management should consider AIS solutions that are cost-effective, cloud-based, and customizable according to departmental needs. This would reduce the burden of large upfront costs and allow for future upgrades.

3. **Enhance IT Support and Infrastructure**

A dedicated IT support team should be established to handle system updates, troubleshoot issues, and provide immediate assistance to users facing technical problems.

4. **Integrate AIS with Other Hotel Systems**

Seamless integration of AIS with Property Management Systems (PMS), CRM, inventory control, and procurement tools can provide a comprehensive operational overview and promote real-time decision-making.

5. **Conduct Periodic System Audits**

Regular reviews of the AIS should be performed to ensure data accuracy, system security, and optimal performance. These audits can help detect inefficiencies and recommend necessary enhancements.

6. **Government and Industry Support for Tier-II Hotels**

Industry associations and local governments should promote AIS adoption in regional hotels through incentives, subsidies, or shared digital infrastructure platforms.

Conclusion

The study clearly shows how Accounting Information Systems (AIS) enhance hotel operations, particularly in the areas of financial accuracy, interdepartmental collaboration, and time management. An illustration of how the strategic use of AIS may improve service delivery, streamline processes, and support data-driven decision-making is the Hotel Holiday Regency in Moradabad. The utilization of AIS by Hotel Holiday Regency is majorly geared toward efficiency, thus placing the hotel within present-day trends of digital transformation, more so by automation, integration, and data-driven decision-making. Despite ongoing problems, the system has a lot to offer in terms of cost control, operational effectiveness, and strategic decision-making, particularly in a highly competitive market (Sharma & Kumar, 2023). There is strong evidence in the literature from 2018 to 2024 that accounting information systems greatly improve hotel operational efficiency. AIS supports both tactical and strategic operations by facilitating real-time decision-making, automating critical financial processes, and integrating with larger hotel systems. Nonetheless, structural and adoption-related issues continue to plague regional and mid-sized hotels, like those in places like Moradabad. This makes a strong argument for the use of in-depth, regional case studies to connect theory and practice, like the current study on Hotel Holiday Regency. However, elements like technical support, system integration, and employee training are directly related to how effective AIS is. Due to financial and infrastructure constraints, regional hotels are slower to adopt AIS; however, with the correct implementation strategies, they can reap significant long-term benefits. AIS isn't a one-size-fits-all solution, but with careful implementation and the right support and training, regional hotels can obtain a competitive advantage in India's evolving hospitality market. This study contributes to the body of

knowledge and offers helpful guidance for hoteliers who want to improve performance and digitize operations in a resource-constrained environment.

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