Guests' Expectations and Perceptions of the Quality of Accounting Services in Hotels

Ahmed Rady [a], **Mahmoud Ezz El-Dien** [b], **Moamen Kamel Abo El Ezz** [c]

[a] *Professor, Hotel Management Department, Faculty of Tourism and Hotels, Minia University*
[b] *Demonstrator, Hotel Management Department, Faculty of Tourism and Hotels, Minia University*
[c] *Assistant professor, Hotel Management Department, Faculty of Tourism and Hotels, Minia University*

Keywords

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Abstract

Accounting services have become one of the services that guests expect the hotel management to give in a distinctive manner. The research aimed to explore the gap between the guests' expectations and the guests' perceptions about the accounting services in hotels. This research adopted a quantitative approach with questionnaire form conducted on a cluster random sample of guests (431 respondents), in three, four, and five-star hotels located in governorate of Red Sea "Hurghada, and Marsa Alam", governorate of South Sinai "Sharm El Sheikh", governorate of Cairo, governorate of Aswan, governorate of Luxor, and governorate of Minia. This questionnaire aimed to evaluate the guests' expectations and perceptions about the accounting services in hotels. Statistical package for social science (SPSS) software version 22.0 was used to analyze the data. The results of this research shown that there are statistically significant differences between the expectations and the perceptions of guests about the accounting services types in hotels, these differences were in favor of the expectations of guests (Sig. = 0.000, Mean = 3.69, SD = 0.605), as well as there are statistically significant differences between the expectations and the perceptions of guests about the level of accounting services in hotels, these differences were in favor of the expectations of guests (Sig. = 0.000, Mean = 3.96, SD = 0.652).

1. Introduction

Accounting is a system that monitors a company's financial activities; it is a collection of protocols, methods, techniques, legal requirements, standards, and experts (Harash, 2017). Accounting is a system of information used to track economic occurrences and maintain the organization's financial records (Shahzadi et al., 2018). Accounting is the financial information system that helps managers understand the financial events in their organizations (Weygandt et al., 2018).

The organization's success or failure is influenced by the quality of its services; furthermore, the brand of any business is influenced by the quality of the product or service provided (Sugiarto & Octaviana, 2021; Tater & John, 2023). Additionally, there was a substantial correlation between service quality, guests' satisfaction, and loyalty (Fida et al., 2020; Islam et al., 2020; Ahmed et al., 2022; Nautwima & Asa, 2022). The majority of accounting services characterized as there were non-stockable and there were dependent on the professional knowledge, experience, and skills of the service provider, additionally, the quality of the accounting services be assessed after the services has been provided (Yildiz et al., 2012; Hien et al., 2019). Accounting services quality is determined by comparing the provided services to the guest expectations about the services, it was crucial to close any gaps between service provider and guest perceptions of the accounting services to improve service quality (Walker et al., 2012; Azzari et al., 2020 and Mainardes et al., 2021). The professionalism of accounting services providers had a significant impact on service quality (Halim & El Sheikh, 2018). Therefore, the problem of this research is the gap between the guests' expectations and the guests' perceptions about the accounting services in hotels.

Hales (2005) and Szende (2021) found that accounting can provide hotel managers with a set of important metrics such as the percentage of market share and the percentage of sales growth, this metrics used to gauge guest satisfaction. Al-Ababneh et al. (2018) and Limna & Kraiwanit (2022) mentioned that any hotel's success was determined by the quality of its service. Additionally, Shah & Bhatt (2020); Mouzaek et al. (2021) and Al-Shorman (2022) clarified that increasing hotel service quality may lead to increased guest satisfaction. Kanyama et al. (2022) confirmed that the quality of accounting services was an important competitive tool for establishments because it was considered one of the main entrances to building and developing the competitive advantage so that it can survive and continue under the prevailing conditions. Furthermore, Halim & El Sheikh (2018) clarified that the high service quality in the accounting industry was critical for profitability and survival. According to the results and the recommendations of the previous studies, this researcher aims to explore the gap between the guests' expectations and the guests' perceptions about the accounting services in hotels.

The research aims to explore the gap between the guests' expectations and the guests' perceptions about the accounting services in hotels. To achieve this research aim, the research included the following objectives:
1. Analysis of the guests' expectations and perceptions about the accounting services types in hotels.
2. Analysis of the guests' expectations and perceptions about the level of accounting services in hotels.

3. Explore the differences between the expectations and the perceptions of guests about the accounting services types in hotels.
4. Explore the differences between the expectations and the perceptions of guests about the level of accounting services in hotels.

The research includes the following questions:
1. What are the guests' expectations about the accounting services types in hotels?
2. What are the guests' perceptions about the accounting services types in hotels?
3. What are the guests' expectations about the level of accounting services in hotels?
4. What are the guests' perceptions about the level of accounting services in hotels?

2. Literature Review
2.1. Accounting Services Definition
Yildiz et al. (2013) clarified that accounting services were integral to the operation of the whole company and take part in all corporate operations. Fleischman et al. (2017) asserted that accounting services quality supported the quality of each department in a company. Moreover, Azzari et al. (2020) and Safarzadeh et al. (2021) mentioned that accounting served a wide range of internal and external clientele as a support and management function such as employees, other business divisions, auditors, managers, owners, guests, suppliers, contractors, creditors, state regulatory agencies, tax authorities, and planners. Also, Hien et al. (2019) affirmed that accounting services were crucial for firms that want to make money or not. Furthermore, Mainardes et al. (2021) and Beiruth et al. (2023) noted that accounting was a system of integrated service that directs production and other company activities in order to convert economic data, such as raw materials and supplies, people, tools, and finances into financial information, and it offers pertinent information to internal and external guests.

2.2. Characteristics of Accounting Services
Yildiz et al. (2012) and Safarzadeh et al. (2021) mentioned the characteristics of accounting services as the following:
- Most accounting services were non-stock able.
- The best accounting services were provided when the service provider has the necessary professional knowledge, experience, and skills.
- The key resource in accounting services was trustworthy data and documentation, typically obtained from historical data.
- Accounting services must be consistent. Many services must be continuously provided; they did not terminate after a period.
- Only after the service has been rendered could the quality of the accounting services be assessed.

2.3. Types of Accounting Services in Hotels
2.3.1. Issuing of guest folios & settling of the guest's account balance
Stringam & Gerdes (2021) mentioned that the guest folio was created to keep track of guest financial transactions during the guest's stay as the accounting management worked with the restaurants, gift shops, and other point-of-sale outlets to record charges on a guest folio whenever a guest charged a meal or a purchase from the gift shop to their room. Vasadze et al. (2018) mentioned that the final bill was the guest's

last statement, which must be verified for accuracy and had the guest's signature confirming to its validity. Stutts & Wortman (2006) clarified that the guest chose the method of payment, and the front desk accepted payment after checking a printed copy of the guest's folio for accuracy and completeness. Stringam & Gerdes (2021) clarified that a room cost and tax for the number of nights of lodging, as well as incidentals such as personal phone calls, food, beverages, and other items made in the hotel, should all be checked for accuracy by the front desk cashier and the guest. Hayes et al. (2021) mentioned that the front desk reduced the guest's account balance to zero after establishing how the guest would make payment and guest's account balance must be settled in full for an account to be considered zeroed out.

2.3.2. Send guest folios via e-mail.

Law & Kua (2009) defined electronic mail as one of the most popular services and a frequently used tool for electronic communication on the Internet. Chaisarn & Rimkeeratikul (2020) mentioned that e-mail messaging has become essential to the day-to-day operations of hotels. Yang & Garza-Baker (2019) clarified that any interruption in this service might be troublesome and result in significant losses in the productivity and profitability of the hotel industry. Furthermore, Morrison (2022) found that if hotels do not answer e-mail inquiries quickly and effectively, they risk losing the chance to boost sales and enhance guest relations. Zhang et al. (2023) asserted that the polite and swift respond to emails was the one-on-one communication that positively affected guest perceptions of service quality.

2.3.3. Direct cash payment

Despite the abundance of electronic payment options, many people liked cash payments (Bennett et al., 2014). Cash payment was one of the ways of payment that was used the most frequently worldwide (Alhothaily et al., 2017). One of the well-established sectors that contributed significantly to a better guest experience was the hospitality sector (Bennett et al., 2014). Emergent technology adoption is not generally noted in this sector because hosts continue to use credit cards or cash for all of their hotel transactions (Miniaoui et al., 2019). Several hospitality businesses consistently preferred that guests pay with cash. Nonetheless, the popularity of using cash for payments was dwindling (Klucarova & He, 2023).

2.3.4. Payment by bank transfer

Check was one of the earliest forms of cashless payments and it was widely used in the modern era (Putro & Mulati, 2020). In this procedure, the guest wrote a check to the hotel for the specified sum. The check was placed in the appropriate bank for deposit (Alhothaily et al., 2017). An electronic check functioned similarly to a paper check in that the clearing process between the payer and payee was based on an established and well-known banking settlement system (Rahman et al., 2022). On the other hand, electronic transfers refer to digital transfers that could be carried out on computers, laptops, and other devices through the internet. guests of banks who had signed up for internet banking could conduct simple financial transactions online (Kumari & Khanna, 2017).

2.3.5. Payment by credit cards

Credit cards refer to a card that was issued to the guest (cardholder), typically enabling them to make purchases up to their credit limit or withdraw cash in advance (Dornadula & Geetha, 2019). The availability of non-cash payment methods was anticipated to encourage the growth of activities in the hospitality industry, which will eventually promote economic growth and enhance community welfare (Passah & Kumar, 2019). The use of cash payments made with cards, which had largely replaced

cash payments made with money in the transactions of the hospitality business, served as an example (Ridho & Razzaq, 2020). Credit cards gave guests quick access to money, the comfort of not having to carry cash, the option to pay for purchases in installments, as well as additional advantages like incentives and rewards (Hamid & Loke, 2020).

2.3.6. Payment by link

Payment by link refer to a URL, button, or QR code that direct guests to a particular checkout page where they can finish their purchases (Vuksanović et al., 2021). Quick response codes, or QR codes, were just two-dimensional bar codes. Denso Wave created QR codes in 1994 for the Japanese car sector (Liu &Yu-Buck, 2021). In recent years, QR codes have spread throughout several industries, including marketing, product monitoring, document validation, and social media (Alhothaily et al., 2017). The term "QR code payment" refers to using a mobile device to pay for goods, services, and bills while utilizing the QR code system and technology (De Luna et al., 2019). The tourism and hospitality sector used QR codes to give visitors general information about the destination as well as more particular health information (such as special dietary needs) (Liu &Yu-Buck, 2021). Additionally, they gave the guests a special access to the services they offer (Vuksanović et al., 2021).

2.3.7. Payment by smart phone wallet applications

Mobile payment was a technique of making payments for goods, bills, and services utilizing wireless communication technology and mobile devices as an alternative to using cash or credit cards directly (Phan et al., 2022). Mobile wallets were a digitized form of conventional wallets that made use of storage space in cell phones to store both digital cards and digital money (Shaw & Kesharwani, 2019). The use of mobile wallets was anticipated to be a key factor in the shift away from cash and more towards electronic transactions in consumer behavior (Ngubelanga & Duffett, 2021). While making purchases with a mobile wallet in the hospitality sector, users could benefit from extra benefits like cash-back returns (Lew et al., 2020).

2.3.8. Electronic payment services (Fawry pay, etc.)

Sokobe (2015) defined electronic payment services as digital payments were made online for activities related to electronic commerce. Kaur (2022) mentioned that consumers today have a variety of options for digital payment methods at various points of sale. According to Abou Elwafa (2023) fawry company is called fawry for banking technology and electronic payment. It was a leading financial technology business in Egypt that offers digital financial and electronic payment solutions. company offered many kinds of electronic payment options, such as bill payment, phone top-up, payment methods for online purchases and e-wallets.

2.3.9. Automatic teller machine (ATM)

An automatic teller machine (ATM) is defined as an automated register for handling with cash, when it came to the fundamentals of the job done by a teller, an ATM could manage guests in a range of financial transactions (Indrayani et al., 2019). Automatic teller machine (ATM) is defined as an electronic banking terminal that enables guests to carry out straightforward transactions without the help of a teller or branch staff (Subekti et al., 2020). Anybody with a debit or credit card might obtain cash via ATMs (Ezekiel et al., 2021).

2.3.10. Currency exchange services

Currency exchange companies are defined as financial organizations whose primary duty is to buy and sell foreign currency from different nations, that are used to often be found inside of banks, but as globalization and increased international emigration

took hold, today's world is filled with currency exchange offices in travel agencies, airports, and other transportation centers (Chamoso et al., 2019).

2.4. Accounting Services Quality Definition

Azzari et al. (2021) defined quality of accounting services as a concept that included strategic, technical, instrumental, and intangible components. Sugiarto & Octaviana (2021) mentioned that quality of accounting service defined as the comparison between the expectations and perceptions of guests about the service. Halim & El Sheikh (2018) noted that service quality is related to a guest's evaluation of service expectations in relation to the performance of the company. Walker et al. (2012) clarified that accounting services quality was determined by comparing what was provided to what the guest believed should be provided. Beiruth et al. (2023) found that accountants could examine these in detail to guarantee that high-quality service was provided.

2.5. Importance of Accounting Services Quality

Accounting service quality aided businesses in meeting their guests' demands and expectations, resulting in increased satisfaction (Shah & Bhatt, 2020). Therefore, organizations could improve their financial performance by providing high-quality services that matched the demands and expectations of their guests (Halim & El Sheikh, 2018). As a result, increasing hotel service quality might lead to increased guest satisfaction; Mouzaek et al., 2021). Any hotel's success was determined by the quality of its service (Al-Ababneh et al., 2018). It could assist accounting managers in generating evaluations and making audit and accounting judgments (Beiruth et al., 2023). Also, that made clear the most important factors that a guest should consider when choosing accounting services (Azzari et al., 2021). The company with a high level of service quality was more likely to be able to meet guest expectations while being economically competitive in its industry (Sugiarto & Octaviana, 2021).

2.6. Accounting Services Quality Model (SERVQUAL Model)

Kotler & Keller (2021) identified that there were five factors that affected service quality, listed in descending order of significance: - reliability, responsiveness, assurance, empathy and tangibles based on the service quality model according to Parasuraman et al. (1985). Walker et al. (2012) and Peng et al. (2016) mentioned that SERVQUAL was a well-known service quality measurement tool for accounting services.

2.7. Accounting Services Quality Dimensions

Hotel service quality dimensions are defined as a methodical quality strategy that leads to improve employee performance (Mansour et al., 2018). The five dimensions of service quality, as established by Parsuraman, were employed as the service quality variables (Roy & Bains, 2020). That was used to measure the relationship between physical evidence, responsiveness, assurance, and empathy and the satisfaction of hotel guest (Purba et al., 2022). As a result, the hotel sector must concentrate on crucial dimensions in order to achieve high levels of service quality while still aiming for acceptable levels in less significant dimensions (Singh & Pandey, 2021). The services that had the most impact on guest satisfaction were those services consisted of tangible, reliability and empathy (Kalotra & Sharma, 2017). Similarly, the service quality, which included responsiveness and assurance, was not supported (Sugiarto & Octaviana, 2021).

2.7.1. Tangibility

Services were distinguished from products in that they were essentially intangible. There were various services that came with physical cues, that were widely used by guests to assess the level of service (Kotler & Keller, 2021). These cues were

typically only present at the location where services were provided and these cues were often connected to the service site's physical infrastructure, tools, people, and other guests (Kenyon & Sen, 2015). Tangibility was physical appearance, neatness of employees, new equipment, and simple methods (Pakurár et al., 2019). Tangibles like the hotel cleanliness, modern equipment and the appearance and grooming of staff was a dimension of service quality because the guests could see and feel it (Mouzaek et al., 2021).

2.7.2. Reliability
Yanik & Yildiz (2013) clarified that the reliability dimension refers to all transactions being recorded on time and without errors, as well as providing guests with solutions. As a result, Bowie & Buttle (2013) noted that accountants might uphold their promises, record transactions on time, and provide guests with answers. Sufi (2019) mentioned that reliability is the capacity of reliably and accurately provided the promised service. Kotler & Keller (2021) mentioned that reliable staff members gave guests' requests effective and prompt attention. Purba et al. (2022) found that there was a significant relationship between reliability and guests' satisfaction.

2.7.3. Responsiveness
Kotler & Keller (2021) defined responsiveness as the willingness to assist guests and deliver fast service. Yanik & Yildiz (2013) clarified that responsiveness denotes that the accounting firm's workers should be excited about the needs of their guests. Sugiarto & Octaviana (2021) defined responsiveness as the sales and guest service staff's willingness to provide fast service and assistance to guests. Gabrow (2021) suggested that to improve Responsiveness: The job of management in providing high-quality service should go beyond the guests and reacting to their requirements.

2.7.4. Assurance
Yanik & Yildiz (2013) clarified that guests totally trust accountants and disclose all company information to them, according to the assurance dimension of service quality. Kotler & Keller (2021) defined assurance as the staff members' knowledge, courteous, and capacity to inspire confidence. Nyan et al. (2020) defined assurance as the level of friendliness and knowledge of staff, as well as their capacity to deliver the promised service. Sugiarto & Octaviana (2021) defined assurance as knowledge, civility, and the ability to transmit trust and confidence were all qualities that an employee should possess.

2.7.5. Empathy
Yanik & Yildiz (2013) clarified that empathy referred to whether accounting firm personnel paid attention and tried to understand their consumers, as well as alter their working hours to meet their demands. Kenyon & Sen (2015) mentioned that the dimension of empathy was exemplified by the ability of the service provider to consider the guest's perspective during the service interaction and to create a service that is suited to their specific requirements. Singh & Pandey (2021) clarified that empathy was the strongest indicator of service quality among the various dimensions.

According to the literature review, the researchers developed research hypotheses as follow:

H1: There are no statistically significant differences between the expectations and the perceptions of guests about the accounting services types in hotels.

H2: There are no statistically significant differences between the expectations and the perceptions of guests about the level of accounting services in hotels.

3. Methodology

This research adopted the quantitative approach. The questionnaire was distributed by two methods: a hard-copy based questionnaire form and a web-based questionnaire form conducted on a cluster random sample of guests (431 respondents), in three, four, and five-star hotels located in the governorate of Red Sea "Hurghada, and Marsa Alam", the governorate of South Sinai "Sharm El Sheikh", the governorate of Cairo, the governorate of Aswan, the governorate of Luxor, and the governorate of Minia. This questionnaire aims to evaluate the guests' expectations and perceptions about the accounting services in hotels. The questionnaire was divided into four main parts. The first part was about personal data; it involved the characteristics of the sample such as nationality, gender, age group, monthly income, educational qualification, and the purpose of stay. The second part was about hotel data. It aimed to know hotel location, hotel classification, and hotel ownership. The third part was about the types of accounting services in the hotels; it aimed to evaluate the guests' opinion about the accounting services types in hotels. The fourth part was about the level of accounting services in the hotels; it aimed to evaluate the guests' expectations and perceptions of the level of different accounting services. The researchers used accounting services quality model of Parasuraman et al., (1985) and Walker (2012) to test the variable of the guests' expectations and perceptions of the level of accounting services. The statements were measured by the five-point Likert scale ranging from strongly disagrees to strongly agree. SPSS software version 22.0 was used to analyze the data. Descriptive statistics (such as frequency, percentage, standard deviation, mean, and ranking) were employed to assess the relative significance of the variables of research. The researchers used Paired-Samples T-test for first and second hypotheses. According to the pilot study which formed from 50 questionnaires was distributed by random sample in the research population to determine the questionnaire reliability, validity, and the sample size as the following:

3.1. Data Validity

This research used many techniques to extreme the validity of its tool. Content validity was tested by a panel of seven academic experts in the hospitality management field. To strengthen the components, exploratory validity via factor analysis was used. According to Fabrigar, et al. (1999) and Rady et al. (2021) the extraction loading should be more than 0.6. (See table 1).

Table (1): Factor Analysis of Research Variables

The Axes	No. of statements	Extraction
The Guests' Expectations of Accounting Services Types	**10**	**0.960**
The Guests' Perceptions of Accounting Services Types	**10**	**0.980**
The Guests' Expectations about the Level of Accounting Services		
Tangibility	4	0.960
Reliability	5	0.990
Responsiveness	4	0.970
Assurance	4	0.980
Empathy	5	0.950
The Overall	**22**	**0.970**
The Guests' Perceptions about the Level of Accounting Services		
Tangibility	4	0.980
Reliability	5	0.970
Responsiveness	4	0.960

Assurance	4	0.990
Empathy	5	0.950
The Overall	**22**	**0.970**

3.2. Data Reliability

The calculation of the alpha coefficient is the method most frequently employed in research to test internal consistency. Cronbach's alpha level of above 0.7 is considered reliable (Hair et al., 2010; Rady et al., 2021). The Overall Cronbach's Alpha exceeded 0.9 for the 64 variables; this means that all variables were excellent and reliable (See table 2).

Table (2): Reliability Analysis of Research Variables

The Axes	No. of statements	Alpha Coefficient
The Guests' Expectations of Accounting Services Types	**10**	**0.872**
The Guests' Perceptions of Accounting Services Types	**10**	**0.927**
The Guests' Expectations about the Level of Accounting Services		
Tangibility	4	0.907
Reliability	5	0.959
Responsiveness	4	0.891
Assurance	4	0.902
Empathy	5	0.907
The Overall	**22**	**0.972**
The Guests' Perceptions about the Level of Accounting Services		
Tangibility	4	0.931
Reliability	5	0.934
Responsiveness	4	0.932
Assurance	4	0.934
Empathy	5	0.929
The Overall	**22**	**0.968**
The Overall Cronbach's Alpha	**64**	**0.981**

3.3. Research Sampling

This research used the Thompson formula to obtain the appropriate sample size of the guests from the hotels in the research population, where the population size is infinite or unknown (Thompson, 2012; Lohr, 2021), as the following:

$$n = \frac{z^2 \times \hat{p}(1-\hat{p})}{\varepsilon^2}$$

$$n = \frac{1.96^2 \times 0.5(1-0.5)}{0.05^2} = 384.16$$

Where:

Z: Standard Degree (Z = 1.96 at Sig. Level of 0.05).

$\hat{p}$: Sample Proportion and Neutral ($\hat{p}$ = 0.5).

ε: Maximum Allowed Error (ε = 0.05 at Sig. Level of 0.05).

n: Size of Sample (n = 385).

When the previous values are entered into the Thompson formula, the appropriate size of sample for this research was 385 participants. The researchers distributed 450 questionnaires in the research population. The valid was 431 questionnaires and the invalid was 19 questionnaires. The response rate was 95.77 %.

4. Results and Discussion
Table (3): The Sample Characteristics (Personal Data)

Variables	Responses	Frequency	Percent	Rank
Nationality	Egyptians	277	64.3 %	1
	Arabs	15	3.4 %	3
	Foreigners	139	32.3 %	2
	Total	**431**	**100 %**	**--**
Gender	Male	249	57.8 %	1
	Female	182	42.2 %	2
	Total	**431**	**100 %**	**--**
Age group	From 16 : 25 years	100	23.2 %	2
	More than 25 : 35 years	159	36.9 %	1
	More than 35 : 45 years	99	22.9 %	3
	More than 45 : 55 years	46	10.7 %	4
	More than 55 years	27	6.3 %	5
	Total	**431**	**100 %**	**--**
Monthly income	Less than 5000 $	187	43.4 %	1
	From 5000 : 10000 $	126	29.2 %	2
	More than 10000 : 15000 $	67	15.5 %	3
	More than 15000 $	51	11.9 %	4
	Total	**431**	**100 %**	**--**
Educational qualification	Pre-university education	50	11.6 %	3
	Bachelor's degree	299	69.4 %	1
	Postgraduate studies (Masters - PhD)	82	19 %	2
	Total	**431**	**100 %**	**--**
The purpose of stay	Recreation	336	77.9 %	1
	Business	54	12.5 %	2
	Sport	11	2.6 %	4
	Recovery	9	2.1 %	5
	Conferences	21	4.9 %	3
	Total	**431**	**100 %**	**--**

According to the nationality of the respondents, 64.3 % were Egyptians, 32.3 % were foreigners and 3.4 % were Arabs. According to gender, the results in table 3 revealed that the percent of males (57.8 %) was higher than the percent of females (42.2 %) in investigated sample. The majority of the respondents were more than 25: 35 years (36.9 %), followed by 16: 25 years (23.2 %). The most of the respondents were less than 5000 $ (43.4 %), followed by from 5000: 10000 $ (29.2 %). According to educational qualification, 69.4 % chose bachelor's degree. According to the purpose of stay, the majority of the respondents chose a chose recreation (77.9 %), followed by business (12.5 %).

Table (4): The Hotel Data

Variables	Responses	Frequency	Percent	Rank
Hotel location	Aswan	52	12.1 %	5
	Cairo	63	14.6 %	3
	Hurghada	94	21.8 %	1

	Marsa Alam	42	9.7 %	6
	Minia	37	8.6 %	7
	Luxor	56	13 %	4
	Sharm El-Shaikh	87	20.2 %	2
	Total	**431**	**100 %**	**--**
Hotel classification	5 star	193	44.8 %	1
	4 star	184	42.7 %	2
	3 star	54	12.5 %	3
	Total	**431**	**100 %**	**--**
Hotel ownership	Independent hotel	219	50.8 %	1
	Chain hotel	212	49.2 %	2
	Total	**431**	**100 %**	**--**

According to the hotel location, 21.8 % of respondents visited hotels in Hurghada, 20.2 % of them visited hotels in Sharm El-Shaikh, followed by hotels in Cairo (14.6 %). The majority of respondents visited five-star hotels (44.8 %), followed by four star hotels (42.7 %), then three star hotels (12.5 %). According to hotel ownership, 50.8 % of the respondents visited independent hotels, and 49.2 % of respondents visited chain hotels.

The Guests' Expectations about the Accounting Services Types in Hotels

This variable aimed to achieve the first objective with relation to the guests' expectations about the accounting services types in hotels and answer the first question of the research.

Table (5): Guests' Expectations about the Accounting Services Types in Hotels

Statement	Mean	SD	Sig.	Rank
I expect to receive electronic invoices for the services that I will receive when dealing with the hotel.	3.94	0.912	0.154	5
I expect that the invoices for the services that I will receive when dealing with the hotel will be sent via e-mail.	3.27	1.080	0.000	9
I expect to provide the service of cash payment for the services that I will receive when dealing with the hotel.	3.97	0.908	0.491	4
I expect to provide the payment service by bank transfer for the services that I will receive when dealing with the hotel.	3.38	0.969	0.000	8
I expect to provide the payment service by credit cards for the services that I will get when dealing with the hotel.	3.98	0.899	0.593	3
I expect to provide the payment service via the electronic link for the services that I will receive when dealing with the hotel (Pay By Link).	3.05	1.098	0.000	10
I expect to provide the payment service via smart phone wallet applications (mobile wallet, bank wallet applications) for the services that I will receive when dealing with the hotel.	3.46	0.951	0.000	7
I expect to provide the payment service through electronic payment services (Fawry services and others) for the services that I will get when dealing with the hotel.	3.69	1.029	0.000	6
I expect to provide an automatic teller machine (ATM) inside the hotel.	4.19	0.893	0.000	1
I expect to provide currency exchange services within the hotel.	4.01	0.930	0.836	2
The Overall	**3.69**	**0.605**	**0.000**	**--**

Mean = Mean of the guests' expectations about the accounting services types in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (5) viewed that the first statement was "I expect to provide an automatic teller machine (ATM) inside the hotel", where the mean value was (4.19) and the standard deviation was (0.893). This result agreed with the results of the study by Ridho &

Razzaq (2020). The least statement was "I expect to provide the payment service via the electronic link for the services that I will receive when dealing with the hotel (Pay by Link)", where the mean value was (3.05) and the standard deviation was (1.098). This result disagreed with the results of the study by Vuksanović et al. (2021). The overall mean of the statements was (3.69), the standard deviation of means values was (0.605) and the p-value of the one-sample T-test was (0.000) which indicated that there were significant differences between the variable of the guests' expectations about the accounting services types in hotels and the test value (4), this value was selected because this value was a suitable value that referred to a degree of "agree". In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' expectations were low.

The Guests' Perceptions about the Accounting Services Types in Hotels

This variable aimed to achieve the first objective with relation to the guests' perceptions about the accounting services types in hotels and answer the second question of the research.

Table (6): Guests' Perceptions about the Accounting Services Types in Hotels

Statement	Mean	SD	Sig.	Rank
The hotel provides electronic invoices for the services you received when dealing with the hotel.	3.71	0.949	0.000	5
The hotel offers the service of sending invoices for the services that you received when dealing with the hotel via e-mail.	3.07	1.148	0.000	9
The hotel offers a cash payment service for the services that you obtained when dealing with the hotel.	3.94	0.875	0.170	2
The hotel offers a bank transfer payment service for the services that you obtained when dealing with the hotel.	3.22	1.097	0.000	6
The hotel offers a credit card payment service for the services that you obtained when dealing with the hotel.	3.90	0.948	0.029	3
The hotel offers a payment service via the electronic link for the services that you obtained when dealing with the hotel (Pay By Link).	2.79	1.136	0.000	10
The hotel offers a payment service through smart phone wallet applications (mobile wallet, bank wallet applications) for the services that you obtained when dealing with the hotel.	3.19	1.007	0.000	8
The hotel provides payment service via electronic payment services (Fawry services and others) for the services that you obtained when dealing with the hotel.	3.20	0.996	0.000	7
The hotel offers an automated teller machine (ATM).	4.07	0.950	0.129	1
The hotel offers currency exchange services.	3.76	1.116	0.000	4
The Overall	**3.48**	**0.614**	**0.000**	**--**

Mean = Mean of the guests' perceptions about the accounting services types in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (6) showed that the first statement was "The hotel offers an automated teller machine (ATM)", where the mean value was (4.07) and the standard deviation was (0.950). This result agreed with the results of the study by Ridho & Razzaq (2020). The least statement was "The hotel offers a payment service via the electronic link for the services that you obtained when dealing with the hotel (Pay by Link)", where the mean value was (2.79) and the standard deviation was (1.136). This result disagreed with the results of the study by Vuksanović et al. (2021). The overall mean of the statements was (3.48), the standard deviation of means values was (0.614) and the p-value of the one-sample T-test was (0.000) which indicated that there were significant

differences between the variable of the guest's perceptions about the accounting services types in hotels and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' perceptions were low.

The Guests' Expectations about the Level of Accounting Services in Hotels

This variable aimed to achieve the second objective with relation to the guests' expectations about the level of accounting services in hotels and answer the third question of the research.

Table (7): Guests' Expectations about the Level of Accounting Services in Hotels (Dimension No.1 "Tangibility")

Statement	Mean	SD	Sig.	Rank
I expect the hotel to use electronic systems to provide various accounting services.	3.87	0.829	0.002	3
I expect that hotel's accounting services devices (withdrawal, deposit and payment) are located in visible places.	3.95	0.852	0.236	1
I expect the hotel invoices to be visually appealing.	3.73	0.878	0.000	4
I expect the hotel's accounting services devices (withdrawal, deposit and payment) to be varied.	3.88	0.847	0.003	2
The Overall	**3.85**	**0.745**	**0.000**	**--**

Mean = Mean of the guests' expectations about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (7) clarified that the first statement of the first dimension; tangibility was "I expect that hotel's accounting services devices (withdrawal, deposit and payment) are located in visible places", where the mean value was (3.95) and the standard deviation was (0.852). This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017).The least statement was "I expect the hotel invoices to be visually appealing", where the mean value was (3.73) and the standard deviation was (0.878). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The overall mean of the statements of the dimension of tangibility was (3.85), the standard deviation of means values was (0.745) and the p-value of the one-sample T-test was (0.000) which indicated that there were significant differences between the variable of the guests' expectations about the level of accounting services in hotels (the first dimension; tangibility) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' expectations were low.

Table (8): Guests' Expectations about the Level of Accounting Services in Hotels (Dimension No.2 "Reliability")

Statement	Mean	SD	Sig.	Rank
I expect the hotel accounting service providers to committee to what they promise on time.	4.04	0.854	0.310	2
I expect the hotel accounting service providers to show a sincere interest in resolving my problems.	4.05	0.871	0.246	1
I expect the hotel accounting service providers to be dependable.	3.99	0.880	0.870	4
I expect to receive accounting services from hotel accounting service providers at agreed times.	4.05	0.835	0.227	1
I expect to receive invoices from the hotel accounting service providers without errors.	4.03	0.900	0.487	3
The Overall	**4.03**	**0.778**	**0.387**	**--**

Mean = Mean of the guests' expectations about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (8) declared that the statement "I expect the hotel accounting service providers to show a sincere interest in resolving my problems", where the mean value was (4.05) and the standard deviation was (0.871), and the statement "I expect to receive accounting services from hotel accounting service providers at agreed times", where the mean value was (4.05) and the standard deviation was (0.835) were in the first rank of the second dimension; reliability. This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The least statement was "I expect the hotel accounting service providers to be dependable", where the mean value was (3.99) and the standard deviation was (0.880). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The overall mean of the statements of the dimension of reliability was (4.03), the standard deviation of means values was (0.778) and the p-value of the one-sample T-test was (0.387) which indicated that there were no significant differences between the variable of the guests' expectations about the level of accounting services in hotels (the second dimension; reliability) and the test value (4). In other words, the responses of the respondents for this variable were more than the test value; this result meant that the guests' expectations were high.

Table (9): Guests' Expectations about the Level of Accounting Services in Hotels (Dimension No.3 "Responsiveness")

Statement	Mean	SD	Sig.	Rank
I expect hotel accounting service providers to tell me the exact time to perform the services.	3.95	0.785	0.220	4
I expect to get an accounting service characterized by speed from the accounting service providers in the hotel.	3.97	0.796	0.506	3
I expect the hotel accounting service providers to be willing to assist me.	4.01	0.817	0.768	2
I expect the hotel accounting service providers to be interested in responding to my requests.	4.02	0.849	0.571	1
The Overall	**3.99**	**0.716**	**0.788**	**--**

Mean = Mean of the guests' expectations about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (9) viewed that the first statement of the third dimension; responsiveness was "I expect the hotel accounting service providers to be interested in responding to my requests", where the mean value was (4.02) and the standard deviation was (0.849). This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The least statement was "I expect hotel accounting service providers to tell me the exact time to perform the services", where the mean value was (3.95) and the standard deviation was (0.785). This result agreed with the results of the study by Kalotra & Sharma (2017) and disagreed with the results of the study by Walker et al. (2012). The overall mean of the statements of the dimension of responsiveness was (3.99), the standard deviation of means values was (0.716) and the p-value of the one-sample T-test was (0.788) which indicated that there were no significant differences between the variable of the guests' expectations about the level of accounting services in hotels (the third dimension; responsiveness) and the test value (4). In other words, the responses of the

respondents for this variable were more than the test value; this result meant that the guest's expectations were high.

Table (10): Guests' Expectations about the Level of Accounting Services in Hotels (Dimension No.4 "Assurance")

Statement	Mean	SD	Sig.	Rank
I expect the behavior of the hotel accounting service providers to enhance my confidence.	3.98	0.821	0.639	3
I expect that dealing with hotel accounting service providers will make me feel safe.	4.02	0.838	0.646	2
I expect hotel accounting service providers to treat me in a polite manner.	4.05	0.835	0.227	1
I expect hotel accounting service providers to perform their services professionally.	4.05	0.817	0.195	1
The Overall	**4.02**	**0.752**	**0.492**	**--**

Mean = Mean of the guests' expectations about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (10) showed that the statement was "I expect hotel accounting service providers to treat me in a polite manner", where the mean value was (4.05) and the standard deviation was (0.835), and the statement "I expect hotel accounting service providers to perform their services professionally", where the mean value was (4.05) and the standard deviation was (0.817) were in the first rank of the fourth dimension; assurance. This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The least statement was "I expect the behavior of the hotel accounting service providers to enhance my confidence", where the mean value was (3.98) and the standard deviation was (0.821). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The overall mean of the statements of the dimension of assurance was (4.02), the standard deviation of means values was (0.752) and the p-value of the one-sample T-test was (0.492) which indicated that there were no significant differences between the variable of the guests' expectations about the level of accounting services in hotels (the fourth dimension; assurance) and the test value (4). In other words, the responses of the respondents for this variable were more than the test value; this result meant that the guests' expectations were high.

Table (11): Guests' Expectations about the Level of Accounting Services in Hotels (Dimension No.5 "Empathy")

Statement	Mean	SD	Sig.	Rank
I expect the hotel accounting service providers to take care of me individually.	3.83	0.894	0.000	5
I expect the time when I get services from the hotel accounting service providers to be convenient for me.	3.94	0.855	0.144	3
I expect to receive personal attention from the hotel accounting service providers.	3.90	0.851	0.013	4
I expect hotel accounting service providers to have the guests' best interest at heart.	4.02	0.827	0.560	2
I expect hotel accounting service providers to understand my needs.	4.03	0.828	0.450	1
The Overall	**3.94**	**0.759**	**0.126**	**--**

Mean = Mean of the guests' expectations about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (11) clarified that the first statement of the fifth dimension; empathy was "I expect hotel accounting service providers to understand my needs", where the mean value was (4.03) and the standard deviation was (0.828). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The least statement was "I expect the hotel accounting service providers to take care of me individually", where the mean value was (3.83) and the standard deviation was (0.894). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The overall mean of the statements of the dimension of empathy was (3.94), the standard deviation of means values was (0.759) and the p-value of the one-sample T-test was (0.126) which indicated that there were no significant differences between the variable of the guests' expectations about the level of accounting services in hotels (the fifth dimension; empathy) and the test value (4). In other words, the responses of the respondents for this variable were more than the test value; this result meant that the guests' expectations were high.

The Guests' Perceptions about the Level of Accounting Services in Hotels
This variable aimed to achieve the second objective with relation to the guests' perceptions about the level of accounting services in hotels and answer the forth question of the research.

Table (12): Guests' Perceptions about the Level of Accounting Services in Hotels (Dimension No.1 "Tangibility")

Statement	Mean	SD	Sig.	Rank
The hotel uses electronic systems to provide various accounting services.	3.85	0.881	0.000	2
The hotel's accounting services devices (withdrawal, deposit and payment) are located in visible locations.	3.91	0.911	0.045	1
The hotel offers visually appealing invoices.	3.70	0.941	0.000	4
The hotel's accounting services devices (withdrawal, deposit and payment) are varied.	3.81	0.940	0.000	3
The Overall	**3.81**	**0.817**	**0.000**	**--**

Mean = Mean of the guests' perceptions about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (12) displayed that the first statement of the first dimension; tangibility was "The hotel's accounting services devices (withdrawal, deposit and payment) are located in visible locations", where the mean value was (3.91) and the standard deviation was (0.911). This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The least statement was "The hotel offers visually appealing invoices", where the mean value was (3.70) and the standard deviation was (0.941). This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The overall mean of the statements of the dimension of tangibility was (3.81), the standard deviation of means values was (0.817) and the p-value of the one-sample T-test was (0.000) which indicated that there were significant differences between the variable of the guests' perceptions about the level of accounting services in hotels (the first dimension; tangibility) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guest's perceptions were low.

Table (13): Guests' Perceptions about the Level of Accounting Services in Hotels (Dimension No.2 "Reliability")

Statement	Mean	SD	Sig.	Rank

	Mean	SD	Sig.	Rank
The hotel accounting service providers committee to what they promise on time.	3.89	0.840	0.005	2
The hotel accounting service providers show a sincere interest in resolving my problems.	3.87	0.875	0.003	4
The hotel accounting service providers are dependable.	3.87	0.830	0.001	4
I receive accounting services from hotel accounting service providers at agreed times.	3.91	0.866	0.027	1
I receive invoices from the hotel accounting service providers without errors.	3.88	0.853	0.004	3
The Overall	**3.88**	**0.747**	**0.001**	**--**

Mean = Mean of the guests' perceptions about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (13) declared that the first statement of the second dimension; reliability was "I receive accounting services from hotel accounting service providers at agreed times", where the mean value was (3.91) and the standard deviation was (0.866). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The least rank were the statement "The hotel accounting service providers show a sincere interest in resolving my problems", where the mean value was (3.87) and the standard deviation was (0.875), and the statement "The hotel accounting service providers are dependable", where the mean value was (3.87) and the standard deviation was (0.830). This result agreed with the results of the study by Kalotra & Sharma (2017) and disagreed with the results of the study by Walker et al. (2012). The overall mean of the statements of the dimension of reliability was (3.88), the standard deviation of means values was (0.747) and the p-value of the one-sample T-test was (0.001) which indicated that there were significant differences between the variable of the guests' perceptions about the level of accounting services in hotels (the second dimension; reliability) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' perceptions were low.

Table (14): Guests' Perceptions about the Level of Accounting Services in Hotels (Dimension No.3 "Responsiveness")

Statement	Mean	SD	Sig.	Rank
The hotel accounting service providers tell me the exact time to perform the services.	3.85	0.797	0.000	3
I get an accounting service characterized by speed from the accounting service providers in the hotel.	3.86	0.851	0.000	2
The hotel accounting service providers are willing to assist me.	3.97	0.766	0.346	1
The hotel accounting service providers are interested in responding to my requests.	3.97	0.811	0.373	1
The Overall	**3.90**	**0.707**	**0.008**	**--**

Mean = Mean of the guests' perceptions about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (14) showed that the statement "The hotel accounting service providers are willing to assist me", where the mean value was (3.97) and the standard deviation was (0.766), and the statement "The hotel accounting service providers are interested in responding to my requests", where the mean value was (3.97) and the standard deviation was (0.811) were in the first rank of the third dimension; responsiveness. This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The least statement was

"The hotel accounting service providers tell me the exact time to perform the services", where the mean value was (3.85) and the standard deviation was (0.797). This result agreed with the results of the study by Kalotra & Sharma (2017) and disagreed with the results of the study by Walker et al. (2012). The overall mean of the statements of the dimension of responsiveness was (3.90), the standard deviation of means values was (0.707) and the p-value of the one-sample T-test was (0.008) which indicated that there were significant differences between the variable of the guests' perceptions about the level of accounting services in hotels (the third dimension; responsiveness) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' perceptions were low.

Table (15): Guests' Perceptions about the Level of Accounting Services in Hotels (Dimension No.4 "Assurance")

Statement	Mean	SD	Sig.	Rank
The behavior of the hotel accounting service providers enhances my confidence.	3.93	0.850	0.080	3
The dealing with hotel accounting service providers makes me feel safe.	3.93	0851	0.101	3
The hotel accounting service providers treat me in a polite manner.	4.01	0.818	0.814	1
The hotel accounting service providers perform their services professionally.	3.97	0.897	0.519	2
The Overall	**3.96**	**0.778**	**0.293**	**--**

Mean = Mean of the guests' perceptions about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (15) clarified that the first statement of the fourth dimension; assurance was "The hotel accounting service providers treat me in a polite manner", where the mean value was (4.01) and the standard deviation was (0.818). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The least rank were the statement "The behavior of the hotel accounting service providers enhances my confidence", where the mean value was (3.93) and the standard deviation was (0.850), and the statement "The dealing with hotel accounting service providers makes me feel safe", where the mean value was (3.93) and the standard deviation was (0.851). This result agreed with the results of the study by Walker et al. (2012) and disagreed with the results of the study by Kalotra & Sharma (2017). The overall mean of the statements of the dimension of assurance was (3.96), the standard deviation of means values was (0.778) and the p-value of the one-sample T-test was (0.293) which indicated that there were no significant differences between the variable of the guests' perceptions about the level of accounting services in hotels (the fourth dimension; assurance) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' perceptions were high.

Table (16): Guests' Perceptions about the Level of Accounting Services in Hotels (Dimension No.5 "Empathy")

Statement	Mean	SD	Sig.	Rank
The hotel accounting service providers take care of me individually.	3.78	0.852	0.000	5
The time when I get services from the hotel accounting service providers is convenient for me.	3.85	0.860	0.000	3
I receive personal attention from the hotel accounting service providers.	3.83	0.855	0.000	4
The hotel accounting service providers have the guests' best interest at heart.	3.96	0.831	0.298	1
The hotel accounting service providers understand my needs.	3.93	0.846	0.088	2
The Overall	**3.87**	**0.752**	**0.000**	**--**

Mean = Mean of the guests' perceptions about the level of accounting services in hotels, SD = Standard Deviation, Sig. = Significance Degree of one-sample T-Test, and Rank = Rank of Mean.

Table (16) decleared that the first statement of the fifth dimension; empathy was "The hotel accounting service providers have the guests' best interest at heart", where the mean value was (3.96) and the standard deviation was (0.831). This result disagreed with the results of the study by Walker et al. (2012) and Kalotra & Sharma (2017). The least statement was "The hotel accounting service providers take care of me individually", where the mean value was (3.78) and the standard deviation was (0.852). This result agreed with the results of the study by Kalotra & Sharma (2017) and disagreed with the results of the study by Walker et al. (2012). The overall mean of the statements of the dimension of empathy was (3.87), the standard deviation of means values was (0.752) and the p-value of the one-sample T-test was (0.000) which indicated that there were significant differences between the variable of the guests' perceptions about the level of accounting services in hotels (the fifth dimension; empathy) and the test value (4). In other words, the responses of the respondents for this variable were less than the test value; this result meant that the guests' perceptions were low.

Test of Hypotheses

To test the first hypothesis of this study, the researcher used Paired-Samples T-test as the following:

Table (17): The Differences between the Expectations and the Perceptions of Guests about the Accounting Services Types in Hotels

Variables	N	Mean	SD	Sig.
The Guests' Expectations about the Accounting Services Types in Hotels	431	3.69	0.605	0.000
The Guests' Perceptions about the Accounting Services Types in Hotels	431	3.48	0.614	

Table (17) displayed that the significance level was 0.000 (less than 0.05), which means that there are statistically significant differences between the expectations and the perceptions of guests about the accounting services types in hotels, these differences were in favor of the expectations of guests (Mean = 3.69, SD = 0.605). This result revealed that the first hypothesis of this research is invalid.

To test the second hypothesis of this study, the researcher used Paired-Samples T-test as the following:

Table (18): The Differences between the Expectations and the Perceptions of guests about the Level of Accounting Services in Hotels

Variables	N	Mean	SD	Sig.
The Guests' Expectations about the Level of Accounting Services in Hotels	431	3.96	0.652	0.000
The Guests' Perceptions about the Level of Accounting Services in Hotels	431	3.88	0.655	

Table (18) showed that the significance level was 0.000 (less than 0.05), which means that there are statistically significant differences between the expectations and the perceptions of guests about the level of accounting services in hotels, these differences were in favor of the expectations of guests (Mean = 3.96, SD = 0.652). This result revealed that the second hypothesis of this research is not accepted.

5. Conclusion

This research aimed to study the accounting services in hotels using a quantitative approach with questionnaire form conducted on a cluster random sample of guests

(431 respondents). The researchers used Cronbach's alpha coefficient and factor analysis tests to measure the reliability and validity of this research. The findings of this research show that there are statistically significant differences between the expectations and the perceptions of guests about the types of accounting services in hotels, these differences were in favor of the expectations of guests, as well as there are statistically significant differences between the expectations and the perceptions of guests about the level of accounting services in hotels, these differences were in favor of the expectations of guests. This research contributed to theory by providing a better understanding of the accounting services concept in the hospitality industry. This research provided a set of recommendations to improve the level of accounting services in hotels.

6. Research Recommendations

The current research suggested the following recommendations to the management of hotels:-

- The hotel management should improve and develop the actual provided accounting services according to the needs and expectations of guests.
- The hotel management should use modern electronic accounting services, such as electronic payment services (mobile wallets, QR codes, etc…) in order to keep pace with the digital transformation in Egypt.
- The hotel management should train the accounting service providers in the hotel to provide accounting services efficiently and accurately to guests.
- The hotel management should clarify the different payment methods that are available to the guests through explanatory videos on the hotel's website.
- The hotel management should explain the different payment methods that are available to guests at reception and reservations desks, food and beverage outlets and various recreational outlets in the hotel.
- The Ministry of Tourism, the Ministry of Communications and Information Technology, and the Egyptian Hotel Association should provide all facilities that help hotels implement modern electronic payment methods according to the guests' expectations and needs.

7. Research Limitations and Further Research

This research contained three limitations; time, place, and human limitations. The time limitations were the time of performing the practical part of the research. It was from January 2023 to March 2023. The place limitations were choosing three, four, and five-star hotels located in the governorate of Red Sea "Hurghada, and Marsa Alam", the governorate of South Sinai "Sharm El Sheikh", the governorate of Cairo, the governorate of Aswan, the governorate of Luxor, and the governorate of Minia as places for conducting the study. The human limitations were the guests who are intended in the study (the guests have stayed in hotels at least once in the previously mentioned regions and have obtained accounting services in hotels). The further research should focus on the accounting services in hotels according to the opinion of the hotel management, Conduct a comparative study between five and four star hotels in terms of the accounting services in hotels to explore the differences between 5 and 4 star hotels about the types and level of accounting services, and studying the effect of accounting services in hotels on the satisfactions and loyalty of guests.

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توقعات وإدراك النزلاء حول جودة الخدمات المحاسبية في الفنادق

أ . د /أحمد راضي [1]   محمود عز الدين [2]

أ . م . د / مؤمن كامل أبو العز [3]

[1] أستاذ – قسم إدارة الفنادق – كلية السياحة والفنادق – جامعة المنيا

[2] معيد – قسم إدارة الفنادق – كلية السياحة والفنادق – جامعة المنيا

[3] أستاذ مساعد – قسم إدارة الفنادق – كلية السياحة والفنادق – جامعة المنيا

الكلمات الدالة	المستخلص
الخدمات المحاسبية **توقعات النزلاء** **إدراك النزلاء**	لقد أصبحت الخدمات المحاسبية من الخدمات التي يتوقع النزلاء تقديمها بشكل متميز من قبل إدارة الفندق. يهدف هذا البحث إلى التعرف على الفجوة بين توقعات وإدراك النزلاء حول الخدمات المحاسبية في الفنادق. اعتمد هذا البحث على المنهج الكمي من خلال نموذج استبيان تم توزيعه على عينة عشوائية عنقودية من النزلاء (431 مستجيب) في فنادق الثلاث والأربع والخمس نجوم في محافظات البحر الأحمر "مدينة الغردقة ومرسي علم" و جنوب سيناء "مدينة شرم الشيخ" و القاهرة وأسوان والأقصر والمنيا. يهدف هذا الاستبيان إلى تقييم توقعات وإدراك النزلاء حول الخدمات المحاسبية في الفنادق. تم استخدام برنامج الحزم الإحصائية للعلوم الاجتماعية (SPSS) إصدار 22.0 لتحليل البيانات. واظهرت نتائج البحث وجود فروق ذات دلالة إحصائية بين توقعات وإدراك النزلاء حول أنواع الخدمات المحاسبية في الفنادق وهذه الفروق في صالح توقعات النزلاء (الدلالة 0.000 والمتوسط 3.69 والانحراف 0.605)، وكذلك وجود فروق ذات دلالة إحصائية بين توقعات وإدراك النزلاء حول مستوي الخدمات المحاسبية في الفنادق وهذه الفروق في صالح توقعات النزلاء (الدلالة 0.000 والمتوسط 3.96 والانحراف 0.652)