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Behavioural Reasoning Theory Perspectives: Hospitality Accounting System Adoption

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Abstract: This study delves into the behavioural intention to adopt Hospitality Accounting Systems (HAS) in Bali's villa accommodation sector, employing the Behavioral Reasoning Theory (BRT) framework. Through a representative sample of 363 villa owners or managers, utilising the PLS-SEM technique, it explores how personal values, reasons for and against, and attitudes influence HAS adoption intentions. The findings underscore the significant impact of attitude on adoption intentions, with values significantly affecting attitude and reasons for and against. Interestingly, while reasons for directly influence intention, reasons against have the opposite effect. Future research avenues could explore additional factors influencing technology adoption and delve into the long-term implications of technology integration on organisational performance and user satisfaction. This study enriches theoretical frameworks and offers actionable insights for enhancing technology adoption in the hospitality industry and beyond.
Keywords: Behavioral Reasoning Theory (BRT); Intention; Attitude; Value; Cloud Accounting.

Abstrak: Studi ini mengeksplorasi niat perilaku untuk mengadopsi *Hospitality Accounting System* (HAS) di sektor akomodasi vila di Bali, menggunakan kerangka *Behavioral Reasoning Theory* (BRT). Dengan menggunakan teknik PLS-SEM, melalui sampel representatif 363 pemilik atau manajer villa, studi ini mengeksplorasi bagaimana nilai-nilai personal, alasan mendukung dan menentang, serta sikap memengaruhi niat pengadopsian HAS. Hasil penelitian menyoroti dampak signifikan sikap terhadap niat adopsi, dengan nilai-nilai secara signifikan memengaruhi sikap, alasan mendukung dan menentang. Menariknya, ketika alasan mendukung secara langsung memengaruhi niat, alasan menentang sebaliknya memiliki pengaruh yang berlawanan. Penelitian masa depan dapat mengeksplorasi faktor-faktor tambahan yang memengaruhi adopsi teknologi dan meneliti implikasi jangka panjang integrasi teknologi terhadap kinerja organisasi dan kepuasan pengguna. Studi ini diharapkan dapat memperkaya kerangka teoritis dan memberikan wawasan yang dapat diimplementasikan untuk meningkatkan adopsi teknologi di industri perhotelan dan sektor lainnya.
Kata Kunci: Behavioral Reasoning Theory (BRT); Niat; Sikap; Nilai; Akuntansi Berbasis Komputasi Awan.

INTRODUCTION

A robust accounting system is crucial for the smooth functioning and effective decision-making within the hospitality industry (Ginneken, 2019). It plays a vital role in overseeing the intricate financial processes of various businesses within the accommodation sector, including hotels, restaurants, resorts, and event venues. These systems are the backbone to ensure financial transparency, efficiency and accountability in these businesses. They cover various functionality, including revenue management, expense tracking, financial reporting, and compliance with industry-specific standards. The importance of such systems is emphasised by the unique challenges faced by the accommodation sector, including fluctuating demand, seasonality and varying sources of

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income. An effective accounting system maximises revenue potential, especially when employing a dynamic pricing strategy (Bandalouski et al., 2021). (Zhang et al., 2019) expands on this concept by suggesting a dynamic pricing system based on deep learning. This innovative approach considers factors such as room occupancy rates, competitive pricing in the market, and demand predictions. As a result, it enables more informed and strategic price adjustments, ultimately enhancing revenue management practices.

Academics argue that the adoption of these systems has yet to be fully understood or thoroughly studied. They emphasise that companies or manufacturers must comprehend why and whether consumers will accept an innovation (Sahu et al., 2020). In the accommodation sector, especially at the villa level, several phenomena indicate that a tendency to adopt the Hospitality Accounting System (HAS) has not yet occurred. One of the main phenomena is the mismatch between the available HAS and the specific needs and characteristics of businesses in the villa environment. Owners or management may feel that existing systems need to be more adaptable to the uniqueness of their operations or able to handle certain aspects of specific accommodation management. Another reason is the resistance to innovation from the system, which is caused by several factors such as risk, usage, and traditional barriers.

A lack of awareness of the concrete benefits of HAS can also be an obstacle. Adopting may only be considered a strategic priority if the villa owner or management is unaware of how the system can increase efficiency, reduce costs, or improve service. Discomfort with changes in existing work processes also emerged as a phenomenon influencing adoption. If villa owners or employees are used to manual methods or existing systems, they may be reluctant to change their work even if a new system is introduced.

Several theoretical frameworks, including the Diffusion of Innovation Theory (DOI), Technology Acceptance Model (TAM), Theory of Reasoned Action (TRA), and Theory of Planned Behavior (TPB), can aid academics and practitioners in comprehending the adoption of an innovation. However, criticism has been directed at these frameworks because they primarily focus on acceptance factors, with little consideration given to consumer resistance (Sahu et al., 2020).

Consumer resistance to innovation, whether due to a preference for the status quo (Ionela-Andreea, 2019) or conservative attitudes (Van Tonder, 2017), is a significant barrier to adopting new products and services. Two primary constructs of resistance to innovation exist: psychological and functional. They further categorised these constructs into value, usage, traditional, risk, and image barriers (Sivathanu, 2018). This resistance to innovation tends to impede competitive dynamics in various sectors of the business world, including the accommodation sector.

Most research concentrates on understanding why people adopt accounting systems (Le & Cao, 2020; Musyaffi & Arinal, 2021; Zaini et al., 2020). Past research has mainly looked into why consumers adopt accounting systems, but it has often overlooked the equally crucial barriers that lead to consumer resistance to these systems.

A range of studies support the idea that consumer resistance is a critical factor in the failure of new products and services (Talwar et al., 2020; Dursun, 2017) because they do not address the reasons behind consumer resistance or barriers to acceptance. Similarly, in accounting system adoption, research focuses on understanding the positive factors that drive adoption intentions, neglecting the negative aspects. Consequently, there is a limited understanding of consumers' willingness to adopt accounting systems.

(Sahu et al., 2020) suggest that researchers should equally consider both drivers (acceptance) and barriers (resistance) to innovation, action, or behaviour. They argue that

acceptance and resistance have distinct impacts on consumer decision-making. Previous empirical studies have not thoroughly investigated how various factors contribute to the adoption and resistance of HAS within a single framework. To bridge this gap, research should prioritise identifying, developing, and utilising newer behavioural models to understand better the factors influencing adoption and resistance to innovation.

In social psychology, the factors driving adoption and those impeding it may not simply be opposites. Behavioural Reasoning Theory (BRT) is proposed to explain this phenomenon, offering a framework to analyse both adoption and resistance factors concurrently (Gupta & Arora, 2017; Sivathanu, 2018; Dhir et al., 2021). BRT extends the Theory of Planned Behavior by incorporating context-specific reasons as the key influencer of attitudes and intentions. According to BRT, reasons connect beliefs, overarching motives, intentions, and behaviour.

In this context, BRT not only helps researchers distinguish between 'reasons for' and 'reasons against,' but also aids in assessing their impact on consumer intentions and behaviour within a single decision-making framework (Sahu et al., 2020). Consequently, BRT offers a more comprehensive understanding of behaviour than other theories by considering context-specific reasons individuals justify their actions. Additionally, BRT establishes significant empirical connections among values, beliefs, reasons (for and against), attitudes, and behavioural intentions. Recent studies have shown that BRT explains a higher percentage of variance in user intentions than other acceptance models (Wang et al., 2021; Gupta & Arora, 2017a; Sivathanu, 2018). Researchers have applied BRT to investigate consumer behaviour in various areas, including organic food consumption (Tandon et al., 2020), mobile banking adoption (Gupta & Arora, 2017a), students' decisions to engage in academic activities (Tani et al., 2021), and the adoption of Internet of Things (IoT)-based wearable devices for health monitoring (Sivathanu, 2018).

Villas operate on a smaller scale compared to larger hotels and resorts. These limitations can impact how villas manage their finances and embrace innovations such as accounting systems. The ability to handle business complexity can help the adoption of new technology. Villas often offer a more personal and intimate stay than large hotels. These closer relationships can influence customer expectations of accommodation services and play an essential role in how villas manage their accounting. Villa rental patterns may differ from hotels and resorts' length of stay and booking methods. This phenomenon provides a specific context for how villas handle payments, track inventory, and manage their finances, influencing HAS adoption.

The novelty of this research lies in its application of behavioural reasoning theory (BRT) to understand both the adoption and resistance of the hospitality accounting system (HAS) within the villa accommodation sector in Bali. Unlike previous studies that primarily focus on factors driving the adoption of accounting systems, this research uniquely addresses acceptance and resistance within a single framework, providing a comprehensive understanding of consumer behaviour towards HAS.

By utilising BRT, the study goes beyond traditional theories such as the Technology Acceptance Model (TAM) and the Theory of Planned Behavior (TPB), offering a richer analysis by considering context-specific reasons for adopting or resisting innovations. The focus is on villas, which face unique operational challenges compared to larger hotels, and the setting in Bali, known for its distinctive hospitality sector, adds significant value.

This research fills a critical gap in the literature by exploring how smaller-scale accommodations manage financial innovations, addressing specific barriers like risk and

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traditional barriers, and offering practical implications for stakeholders. Through this detailed examination, the study aims to inform villa owners, managers, and system developers, leading to more tailored and effective strategies for enhancing financial management practices in the villa sector.

THEORETICAL REVIEW

Behavioural Reasoning Theory. The Behavioral Reasoning Theory (BRT), introduced by Westaby in 2005, has a theoretical basis closely related to the concepts of social psychology and behavioural psychology and has been used widely in various behavioural research contexts. BRT is a theory that determines the relationship between beliefs, reasons, motives, intentions and behaviour (Sahu et al., 2020). Reason refers to the specific factors in a person's mind that explain planned actions. This could be a reason that was thought of beforehand, came up simultaneously, or discovered after acting. This is how individuals seek explanations for actions taken and how one justifies what has been done. In the context of this research, reasons are divided into two categories, namely 'reasons for' and 'reasons against'.

Behavioural Reasoning Theory (BRT) is a theoretical framework that allows academics and practitioners to analyse in more depth the relative influence of 'reasons for' and 'reasons against' on any innovation in terms of benefits, costs, what makes it more accessible, and what hinders the action (Sahu et al., 2020). (Gupta & Arora, 2017a) supports this concept within the Behavioral Reasoning Theory (BRT) framework, emphasising that these reasons influence how individuals process innovation adoption decisions.

Furthermore, BRT facilitates assessing how these factors influence consumer intentions and behaviour within a unified decision-making framework (Sahu et al., 2020). Consequently, BRT provides a more comprehensive understanding of behaviour than other theories by incorporating specific reasons that aid individuals in justifying their actions (Sahu et al., 2020). Additionally, BRT establishes significant empirical connections among values, beliefs, reasons (for and against) attitudes, and behavioural intentions. Recent studies have empirically shown that BRT can explain a more significant percentage of variance in user intentions compared to other acceptance models (Wang et al., 2021; Gupta & Arora, 2017b; Sivathanu, 2018). BRT also highlights that 'reasons' are a crucial link between individual beliefs, global motives (such as attitudes), subjective norms, perceived control, intentions, and behaviour.

This theory holds that the reasons we have influence how we feel about things (such as whether we like or dislike them), the norms we believe in, and the degree to which we feel we have control over our actions. These reasons serve to justify and defend our actions, thereby preserving our sense of self-worth. The theory conceptualises the impact of broad factors (global motives), such as attitudes, subjective norms, perceived control, and more specific factors related to particular situations. Broad factors are those consistent influences on our intentions across various contexts. They encompass elements like our attitude toward a subject, the subjective norms we subscribe to, and our perceived level of control. In contrast, situation-specific factors pertain directly to the behaviour being examined, often uncovered through data collection research. For example, an individual may offer specific reasons to explain their actions in a particular situation, which may diverge from their overall perspective on that behaviour.

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Resistance to Innovation. Innovation will face a level of resistance from society when launched. Resistance ranges from passive or inertial to active along a continuum. When consumers encounter an innovation, they may exhibit various behaviours: (1) They might hesitate to adopt it (inertia), (2) They could adopt it but after a significant delay, or (3) They may outright oppose it.

Value Influences the Reason for Adoption of HAS. Value is recognised as one of the factors influencing the rationales for supporting the adoption of HAS, a conclusion supported by research conducted by (Sivathanu, 2018). This study expands the application of behavioural reasoning theory (BRT) to the realm of Internet of Things (IoT) connected devices, shedding light on the contextual factors shaping the cognitive processes of older adults when adopting innovations in developing countries like India. The study's findings indicate a correlation between values and 'reasons for supporting.' Specifically, it reveals that IoT-connected devices facilitate easier health monitoring for parents, saving them time and effort typically required for minor check-ups at a doctor's office.

In a study by (Tani et al., 2021), the effectiveness of BRT in higher education was examined by exploring factors influencing engagement behaviour among pre-first-semester students. Their findings reveal that one of the BRT variables, values, directly and significantly impacts the ‘reasons for' involved. Consequently, students with positive global motives and substantial reasons for engagement are more likely to possess a solid intention to participate in academic activities, thus enhancing engagement behaviour.

Furthermore, (Tandon et al., 2020) investigate the extent of the attitude-intention gap in organic food purchasing by integrating reasoning into consumer decision-making, an aspect previously overlooked in academic contexts. Their results confirm that values, particularly health awareness, can amplify consumers' evaluation of the importance of ‘reasons for’. This supports the idea that values serve as a precursor to an individual's reasoning process, where reasons originate from a personal context. Similar findings were observed in research conducted by (Wang et al., 2021), which examines the disparity between attitudes and intentions and behaviour in environmentally friendly consumption. Employing BRT as a theoretical framework, their study explores the factors influencing consumers' intention to transition to environmentally friendly consumption, gathering empirical evidence in China for analysis. According to the theory, environmental values influence consumers' reasons for supporting environmentally friendly practices, with attitudes toward environmentally friendly consumption playing a pivotal role in consumption intentions and behaviour.

If individuals identify that HAS adoption is consistent with their values, they will likely create positive reasons for adopting the technology. For example, suppose their values are related to innovation and increased efficiency. In that case, reasons for supporting HAS adoption may involve the perception that the technology can increase productivity or provide more innovative solutions.

Thus, value can influence the Reason for Adoption of HAS by influencing how individuals perceive and respond to the technology according to their values. In this context, values function as a guide or frame of reference that forms positive reasons to support the adoption of HAS.

H1: Value Influences the Reason for Adoption of HAS.

Value Influences Reasons Against Adoption of HAS. So far, many researchers have confirmed the influence of values on 'reasons against' from several research contexts.

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(Tandon et al., 2020) explored the gap between attitudes and intentions to buy organic food by considering reasons in the decision-making process. This reveals that values can amplify consumers' consideration of reasons against choosing organic products. Similarly, (Wang et al., 2021) investigated the gap between attitudes, intentions, and behaviour in environmentally friendly consumption, finding consistent results. (Dhir et al., 2021) also used the BRT framework to study consumers' intentions for e-waste recycling, showing a negative relationship between environmental values and reasons against recycling.

(Sivathanu, 2018) examined the adoption of IoT-based wearable devices using BRT, finding that values negatively influence reasons against adoption. (Tani et al., 2021) explored BRT's relevance in Higher Education, discovering that students' values influence their reasons for engagement. Additionally, (Huang & Qian, 2021) studied the impact of reasoning processes on consumers' attitudes and intentions towards autonomous vehicles in China, revealing a positive relationship between values and reasons against adopting AVs. This highlights the paradox of consumers concerned about self-image regarding AV adoption.

If an individual's values do not align with certain aspects of a HAS, they are likely to have reasons to oppose adoption. For example, if security values are highly prioritised, individuals may identify risks or insecurities in using HAS as a reason to oppose adoption. Thus, value plays an important role in shaping the reasons against HAS adoption by influencing how individuals assess and respond to the technology. Values serve as a guide or frame of reference that can shape the reasons hindering HAS adoption, as individuals tend to reject technologies deemed inconsistent with their values.

H2: Value Influences Reasons Against Adoption of HAS.

Value Influences Attitude towards Adoption of HAS. According to BRT, attitudes are shaped by values, with a direct influence path between them. This connection is due to individuals' tendency to simplify information processing and seek psychological shortcuts. Values impact an individual's entire internal system, including their attitudes and behaviour. Thus, BRT suggests that beliefs and values directly affect global motives because people may sometimes rely on heuristic motives or simplified decision-making. In (Wang et al., 2021) study on green consumption in China using BRT, it was found that values significantly influence attitudes.

Similarly, (Gupta & Arora, 2017b) researched mobile shopping adoption using BRT, yielding comparable results where values influence attitudes toward adopting mobile shopping. (Tani et al., 2021) also investigated the factors influencing new students' decisions to engage in academic activities. The research indicates that values, such as intrinsic and extrinsic motivation, directly impact college students' overall thoughts and motives regarding engagement. This connection between values and global motives and reasons demonstrates deeper cognitive processing, enabling students to justify their engagement decisions better.

Values can play a crucial role in shaping individuals' perceptions of the relevance and suitability of HAS to their life goals and personal principles. If HAS adoption is perceived as a tool that supports these values, positive attitudes toward the technology can be formed. Therefore, Values have an essential influence on Attitudes toward adopting HAS because these values form the basis of individuals' assessment of technology and can motivate them to embrace or reject the adoption of HAS.

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H3: Value Influences Attitude towards Adoption of HAS.

Reasons for Adoption Influence Adoption Intention of HAS. "Reasons" differ from "beliefs" theoretically, as they exist before attitude formation and can play a crucial role in decision-making. They serve as tools for individuals to justify and defend their actions, fulfilling their need to protect their self-concept and understand causal factors in their environment. In Behavioral Reasoning Theory (BRT), reasons are believed to indirectly and directly influence intentions. Numerous studies have confirmed the impact of reasons on attitudes. For instance, (Dhir et al., 2021) utilised BRT to study e-waste recycling attitudes and found that reasons positively influence attitudes and intentions.

Similarly, (Sivathanu, 2018) observed that reasons for adoption influence adoption intentions of IoT-based wearable devices. (Tandon et al., 2020) examined BRT perspectives on purchasing organic food, revealing that reasons can instil favourable attitudes among health-conscious consumers. (Gupta & Arora, 2017b) explored mobile shopping implementation using BRT and found that reasons are critical determinants of attitudes and intentions. Similar findings were reported by (Y. Huang & Qian, 2021) regarding adopting Autonomous Vehicles (AVs). (Tani et al., 2021) also found that reasons for involvement directly influence intentions and engagement in academic activities. In summary, relative advantage, compatibility, and convenience provide the basis for individuals to form positive attitudes towards adoption.

Likewise, supportive reasons, such as relative advantage, compatibility, and convenience, can increase adoption intentions by forming positive perceptions of the HAS. If someone sees that adopting a HAS provides significant benefits, fits their values and needs, and provides comfort in its use. They tend to have positive intentions to adopt the technology.

H4: Reasons for Adoption influence Attitude towards Adoption of HAS.

H6: Reasons for Adoption influence Adoption Intention of HAS.

Reasons Against Adoption Influence Adoption Intention of HAS. In the context of HAS adoption, consumers seek strong justifications for their decisions, aiming to resolve inner conflicts and gain confidence in their adoption choices. According to (Wei et al., 2019), eco-friendly products' usefulness, environmental impact, and psychological benefits play critical roles in this process. Unlike traditional models focusing solely on intentions, BRT considers supportive and opposing reasons as direct influencers on individuals' adoption intentions (Dhir et al., 2021). For example, if concerns such as high costs outweigh positive perceptions, individuals may decide against purchasing the product. Reasons against, including barriers like usage, tradition, and risk, significantly shape attitudes and intentions. Research by (Y. Huang & Qian, 2021) on Autonomous Vehicles (AVs) and (Gupta & Arora, 2017b) on mobile shopping highlights the notable impact of reasons against attitudes and adoption intentions.

Similarly, (Dhir et al., 2021) found negative relationships between reasons against and adoption intentions in their studies on consumer innovation adoption and e-waste recycling respectively. (Sivathanu's, 2018) study on IoT-based healthcare devices for the elderly and (Gupta & Arora's, 2017a) research on m-banking in India yielded similar findings, emphasising the adverse influence of reasons against adoption attitudes and intentions. Reasons against, such as risk barriers, can lead to negative attitudes toward

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HAS adoption, potentially posing significant hurdles to fostering positive adoption attitudes.

In addition, if individuals perceive that HAS adoption carries unacceptable risks, does not align with their values or needs, or creates significant discomfort, their intention to adopt the technology will likely decrease. Therefore, Reasons Against Adoption may be a significant barrier to forming positive intentions toward HAS adoption.

H5: Reasons Against Adoption Influence Attitude towards Adoption of HAS.

H7: Reasons Against Adoption Influence Adoption Intention of HAS.

Attitude towards Adoption of HAS Influence on Adoption Intention of HAS. Attitude essentially refers to the informational response towards an object or objective, whether it is something perceived or mentally conceived (Gaiseanu, 2020). Understanding attitudes is essential for consumers to overcome purchase obstacles. Numerous studies have affirmed the impact of attitude on adoption intention. For instance, (Reyes-Mercado et al., 2017) found that consumer attitudes significantly influence online shopping intentions in India. (Wu & Chen, 2017) discovered that attitude is vital for ongoing intention to use MOOCs.

Similarly, (Dopson, 2021) highlighted the dominant role of attitude in fostering the desire to adopt on-demand food delivery applications. (Chi, 2018) demonstrated that consumer attitudes significantly influence Chinese consumers' intentions to use mobile commerce for clothing purchases. Additionally, (Bailey et al., 2017) showed that attitudes positively impact behavioural intentions in adopting mobile payments, particularly 'tap-and-go' payments, among US consumers. These findings underscore the importance of attitudes as a variable in adoption models.

The author refers to attitude as the primary basis for the hypothesis. Attitude is a consumer's favourable or unfavourable tendency toward specific behaviour. Attitudes are not just views but are also influenced by beliefs about behaviour. If a person believes that performing a behaviour will produce positive results, a positive attitude towards that behaviour will develop.

H8: Attitude towards Adoption of HAS Influence on Adoption Intention of HAS.

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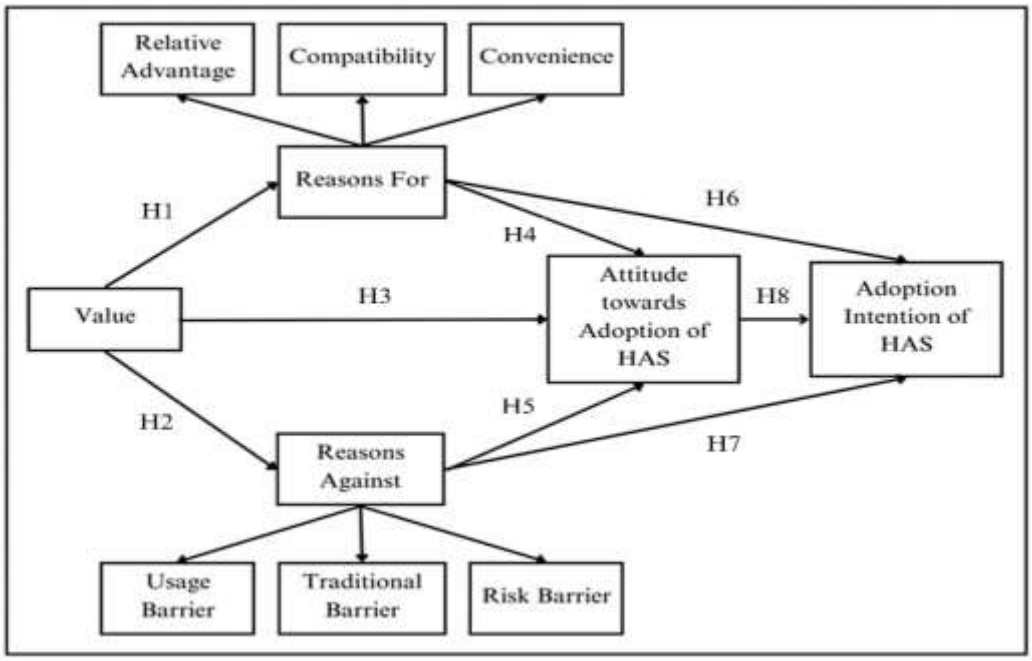

Figure 1. Behavioural Reasoning Theory Framework
Source: (Sivathanu, 2018)

METHODS

This research will be conducted in the Bali Province area. The population used in this research is the villa accommodation business in Bali Province. The number of villa accommodations in Bali Province recorded by the Bali Provincial Tourism Office in 2023 is 3.981.

This study employs purposive sampling, which was selected due to its alignment with the specific characteristics of the population and samples, namely villa accommodation businesses in Bali Province and their owners or managers with significant decision-making influence. Using Taro Yamane's formula, the sample size of 363 respondents was determined, fitting for surveys with limited populations. Smart PLS software is utilised for data analysis, starting with assessing multiple item scales' convergent and discriminant validity and reliability. Convergent validity is evaluated based on outer loading values, with indicators deemed valid if they exceed 0.500. Path analysis is then conducted to examine the structural model relationships between constructs and estimate hypothesised relationships using PLS analysis.

Table 1. Operational Variable

Variable	Indicator	Reference
Behavioural Intention	1) Desire to use 2) Continue in the future.	(Sivathanu, 2018), (Gupta & Arora, 2017b)
Value	1) Perceived value compatibility	(Sivathanu, 2018)
Reasons for	1) Convenience 2) Relative advantage 3) Compatibility	(Sivathanu, 2018)
Reasons Against	1) Usage barrier	

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	2) Risk barriers 3) Traditional barriers	(Sivathanu, 2018), (Gupta & Arora, 2017b)
Attitude Toward Adoption	1) Beliefs about functional beliefs (Behavioral Beliefs) 2) Beliefs about value beliefs (Outcome Evaluation)	(Sivathanu, 2018), (Gupta & Arora, 2017b)

Source: Data processed, 2024

RESULTS

This research obtained data by distributing questionnaires to 363 villa accommodation samples in Bali Province. The following tables present tabulations of respondent characteristics collected based on gender, education level, and villa location.

Table 2. Characteristics Respondent

Characteristic	Description	Amount	Percentage
Gender	Number of Respondents	363	100
	Man	158	44
	Woman	205	56
Education Level	High School/Vocational School	73	20
	Bachelor/Diploma	273	75
	Masters	17	5

Source: Data processed, 2024

Table 2 shows that the number of respondents was dominated by female respondents, namely 205 people (56 per cent), while male respondents were 158 (44 per cent). The majority of respondents (75 per cent) have a bachelor/diploma education level, followed by (20 per cent) of respondents with a high school/vocational school educational background, and only (5 per cent) of respondents have a master's level education.

This research modelled 'reasons' and 'behavioural intention' as second-order constructs. Researchers use the method (Hair et al., 2019) suggested to group these reasons in second order, meaning we see them more complexly. The techniques used to check the validity and reliability of the first order can also be used when we check the second order.

The first convergent validity test is usually done by looking at the outer loading. The indicator is considered valid if the outer loading value exceeds 0.500. This means the factor coefficient value obtained from factor analysis must be at least 0.500 or higher for each variable or indicator used. The findings in this study, as presented in **Table 3**, show that the outer loading values for all variables have a value greater than 0.500. Thus, it can be concluded that all indicators have met the convergent validity requirements. Then, in PLS-SEM, Hair et al. (2019) recommend that to ensure convergent validity, the AVE also should be at least 0.500 or higher. This shows that the indicators effectively reflect the measured construct and can be relied upon to evaluate these variables in structural analysis. **Table 3** shows that all reflective indicator variables show AVE values greater than 0.500. Thus, it can be concluded that all these variables are considered valid.

Table 3. Convergent Validity Result

Second Order	First Order	AVE	Items	Outer Loading	Information
Adoption Intention	Non-Adoption	0.908	BI 1.1 BI 1.2	0.936 0.944	Valid

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Reasons for Adoption	Adoption	0.955	BI 1.3	0.978	Valid
			BI 2.1	0.989	
			BI 2.2	0.956	
			BI 2.3	0.986	
	Attitude	0.892	Att 1.1	0.969	Valid
			Att 1.2	0.972	
			Att 1.3	0.890	
	Convenience	0.893	RF1.1	0.942	Valid
			RF1.2	0.924	
			RF1.3	0.969	
	Relative Advantage	0.945	RF1.4	0.972	Valid
			RF1.5	0.972	
	Compatibility	0.847	RF1.6	0.940	Valid
			RF1.7	0.951	
			RF1.8	0.866	
Reasons Again	Usage Barrier	0.902	RA 1.1	0.936	Valid
			RA 1.2	0.963	
			RA 1.3	0.949	
	Risk Barriers	0.919	RA 1.4	0.943	Valid
			RA 1.5	0.980	
			RA 1.6	0.954	
	Traditional Barriers	0.891	RA 1.7	0.942	Valid
			RA 1.8	0.946	
	Value	0.958	VAL 1.1	0.979	Valid
			VAL 1.2	0.979	

Source: Data processed, 2024

The discriminant validity of the research constructs was assessed using Fornell and Larcker's criteria. According to their suggestion, the discriminant validity is maintained if the "square root" value of each latent variable's Average Variance Extracted (AVE) is higher than the correlation between the latent variables. All latent variables in our study met these criteria, as indicated in **Table 4**. Furthermore, cross-loadings analysis revealed that the factor loadings of all indicators were greater than their contributions to other constructs. These findings confirm the validity and reliability of the scales used. Thus, the established discriminant validity between the research constructs can be confidently utilised to test the structural model.

Table 4. Discriminant Validity Result

	A	ATT	COM	CON	NA	RAV	RB	TB	UB	VAL
A	**0.977**									
ATT	0.037	**0.944**								
COM	-0.072	0.115	**0.920**							
CON	-0.049	0.105	0.866	**0.945**						
NA	-0.057	0.021	0.003	0.020	**0.953**					
RAV	-0.057	0.065	0.872	0.894	-0.021	**0.972**				
RB	-0.061	0.134	0.850	0.908	0.004	0.893	**0.959**			
TB	-0.061	0.121	0.849	0.943	0.008	0.901	0.959	**0.944**		
UB	-0.046	0.122	0.853	0.930	0.017	0.922	0.959	0.957	**0.949**	
VAL	-0.021	0.211	0.633	0.724	0.052	0.652	0.761	0.759	0.750	**0.979**

Source: Data processed, 2024

In PLS-SEM, construct reliability can be assessed using reflexive indicators through Cronbach's Alpha and Composite Reliability. A construct is considered reliable if the

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composite reliability and Cronbach's alpha values exceed 0.700 (Hair et al., 2019). The results displayed in **Table 5** indicate that the composite reliability values for all latent constructs surpass the recommended threshold of 0.700. Thus, all constructs examined in this study are deemed reliable.

Table 5. Reliability Result

Second Order	First Order	Composite Reliability	Cronbach's Alpha	Information
Adoption Intention	Non-Adoption	0.967	0.949	Reliable
	Adoption	0.985	0.977	Reliable
ReasonsFor	Attitude	0.961	0.944	Reliable
	Convenience	0.962	0.940	Reliable
	Relative Advantage	0.972	0.942	Reliable
	Compatibility	0.943	0.908	Reliable
Reasons Again	Usage Barrier	0.965	0.945	Reliable
	Risk Barriers	0.972	0.956	Reliable
	Traditional Barriers	0.942	0.878	Reliable
	Value	0.979	0.956	Reliable

Source: Data processed, 2024

R-square is a metric indicating the extent to which independent variables in a model account for the variance in the dependent variable. It signifies the model's explanatory capability within the analysed sample. An R-square value of approximately 0.750 suggests a significant level of explanation, while 0.500 implies a moderate level, and 0.250 indicates a weak level. However, acceptable R-square values can differ based on the study's specific context and the relevant scientific fields.

Table 6. R-Square Result

	R-square	R-square Adjusted
Adoption Intention Of HAS	1.000	1.000
Attitude	0.049	0.041
Reason Against	0.588	0.587
Reason For	0.494	0.492

Source: Data processed, 2024

The data processing results in **Table 6** highlight several variables strongly linked to the Adoption Intention of HAS. These variables significantly explain the variance in adoption intention, including attitude, reasons against, reasons for, and value. This underscores the crucial role of these variables in elucidating the influence on the intention to adopt HAS.

Meanwhile, the Attitude variable exhibits lower R-square and adjusted R-square values. Only 5 per cent of the variance in the attitude variable can be elucidated by value, reasons for, and reasons against, with the remaining 95 per cent explained by external variables not covered in this study. Although they still contribute to explaining attitude variations, their impact is not as pronounced as that of other variables.

Moreover, 58 per cent of the variance in the reasons against variable is explicable by value, while external variables account for the remaining 42 per cent. Similarly, 49 per

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cent of the variance in the reasons for the variable is attributable to the value variable, with the remaining 51 per cent influenced by external factors.

The next step involves using a structural model to estimate the hypothesised relationships between the studied constructs behavioural intention, attitude, reasons, and value. This structural model and the hypothesised relationships were evaluated using PLS analysis. To determine the significance of the paths from the structural model, a bootstrapping method was employed with 363 cases per sample, providing confidence intervals for estimating factor stability. The statistical significance and path coefficients were assessed through a bootstrapping procedure, with the results presented in the subsequent tables.

The results of calculating the model in this research use the PLS bootstrapping technique, which produces a statistical t value for each relationship or path observed. This hypothesis will be tested by setting the significance level at 0.050. Thus, the hypothesis in the research can be confirmed through statistical analysis, which produces a statistical t value and tests its significance against a predetermined significance level.

Table 7. Hypothesis Test Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-statistics (STDEV)	P values	
Value → Reason for	0.703	0.703	0.052	13.584	0.000	**H1**
Value → Reason Against	0.767	0.768	0.045	17.126	0.000	**H2**
Values → Attitude	0.267	0.276	0.077	3.459	0.001	**H3**
Reason For → Attitude	-0.122	-0.123	0.175	0.697	0.486	**H4**
Reason Against → Attitude	0.039	0.036	0.171	0.226	0.821	**H5**
Reason For → Adoption Intention of HAS	0.000	0.000	0.000	2.353	0.019	**H6**
Reason Against → Adoption Intention of HAS	0.000	0.000	0.000	1.186	0.236	**H7**
Attitude → Adoption Intention of HAS	0.000	0.000	0.000	2.602	0.010	**H8**

Source: Data processed, 2024

The analysis of each hypothesis presented in **Table 7** reveals insightful findings regarding the influence of different factors on adopting a Hospitality Accounting System (HAS). Firstly, positive value attributions significantly shape individuals' supportive reasons for HAS adoption, as indicated by a high t-statistic value and low p-value. Similarly, perceived values significantly influence the reasons against HAS adoption, supported by high t-statistic and low p-value. Additionally, individuals' perceived values significantly impact their attitudes towards HAS, as evidenced by a high t-statistic value and low p-value. However, reasons for and against HAS adoption do not significantly influence individuals' attitudes, as indicated by non-significant t-statistic values and p-

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values. The reasons for supporting HAS are crucial in influencing individuals' intention to adopt, confirmed by significant t-statistics and low p-value.

Conversely, the relationship between reasons against HAS and adoption intention is found to be non-significant. Lastly, individuals' attitudes significantly influence their intention to adopt HAS, supported by a significant t-statistic value and low p-value. These findings shed light on the intricate dynamics of HAS adoption, emphasising the pivotal role of perceived values and attitudes in shaping adoption intentions. **Figure 2** illustrates the direct relationships between variables.

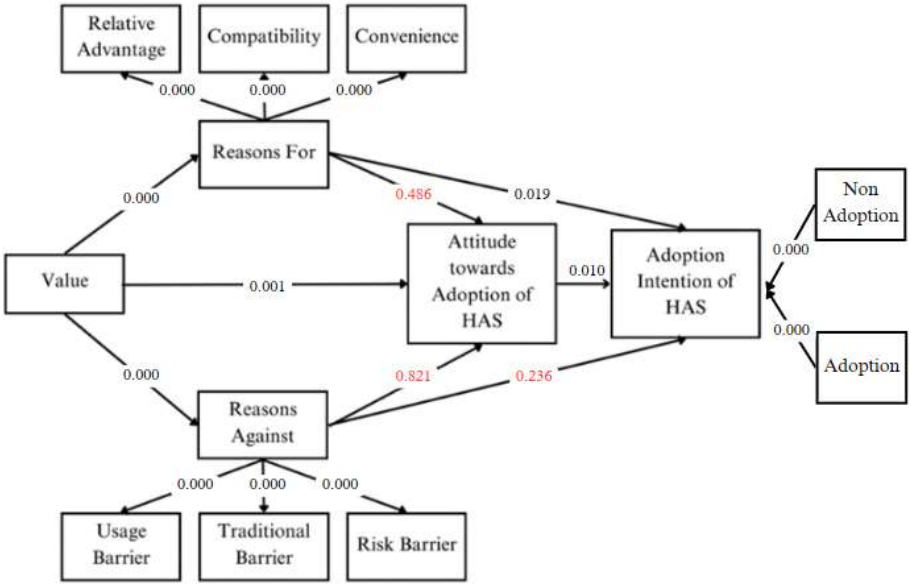

Figure 2. Hypothesis Test Result
Source: PLS Output, 2024

Table 8 shows summarises the hypothesis testing results concerning adopting Hospitality Accounting Systems (HAS). Firstly, it indicates that personal values significantly influence the reasons for and against adopting HAS, implying that individual values play a crucial role in shaping their considerations regarding the system. Furthermore, it highlights that these personal values also significantly impact individuals' attitudes towards HAS, indicating that what individuals value affects how they perceive and feel about adopting the system. Interestingly, while reasons for adopting HAS significantly affect attitude formation, reasons against and for adoption do not notably influence attitude. Moreover, the table underscores that individuals' positive attitudes towards HAS significantly predict their intention to adopt it. However, it notes that reasons against adopting HAS do not significantly impact adoption intentions, indicating that positive attitudes predominantly drive adoption intentions.

Table 8. Summary of Hypothesis Testing Results

Variable	Hypothesis	Results
Value → Reason for	H1	Accepted
Value → Reason Against	H2	Accepted
Values → Attitude	H3	Accepted
Reason For → Attitude	H4	Rejected

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Reason Against → Attitude	H5	Rejected
Reason For → Adoption Intention of HAS	H6	Accepted
Reason Against → Adoption Intention of HAS	H7	Rejected
Attitude → Adoption Intention of HAS	H8	Accepted

Source: Data processed, 2024

DISCUSSION

The Behavioral Reasoning Theory (BRT), introduced by Westaby in 2005, provides a thorough framework for comprehending the intricate decision-making processes, especially in adopting the Hospitality Accounting System (HAS) within the villa accommodation sector. This theory explores the complex relationships among individual values, reasons for and against adoption, attitudes, and intentions, offering valuable insights into stakeholders' adoption behaviour in this sector.

Firstly, BRT underscores the importance of personal values as fundamental guiding principles that significantly influence individuals' decision-making processes (Turk & Avcilar, 2018). These values serve as internal compasses, shaping perceptions and attitudes towards technologies like HAS (Wang et al., 2021).

This research proves that values positively influence reasons for adopting HAS. This finding is consistent with previous studies by (Tandon et al., 2020), (Gupta & Arora, 2017a), (Sivathanu, 2018) and (Tani et al., 2021).

Extensive empirical research corroborates this, consistently demonstrating that positive value attributions substantially influence individuals' reasons for supporting or opposing HAS adoption (Tani et al., 2021).

This indicates that the more users feel that the HAS aligns with the values they consider important, the more likely they will adopt the system. For example, suppose users assess that HAS can improve operational efficiency, accuracy of financial information, or cost efficiency by their values. In that case, they will be more inclined to adopt the system. Thus, the suitability of personal values with the features and benefits of HAS can be the main factor influencing users' decisions to adopt this technology.

However, the relationship between values and reasons against adoption is complex. This research's empirical findings state a positive and significant relationship between values and reasons against HAS adoption. This finding is in line with previous research conducted by (Tani et al., 2021; Huang & Qian, 2021). Value, which positively influences reasons against adopting HAS, sounds quite paradoxical. However, in specific contexts, this can happen.

While individuals may gravitate towards technologies that align with their values, conflicting values can precipitate resistance or hesitancy towards adopting HAS (Huang & Qian, 2021). One key indicator in this context is perceived value compatibility, crucial in influencing individuals' decisions regarding HAS adoption. For instance, apprehensions regarding data privacy and security values highly esteemed by individuals may encourage them to embrace HAS solutions that need to meet their expectations despite recognising potential benefits.

Furthermore, the reasons individuals perceive for or against HAS adoption do not impact their attitudes towards HAS. This finding is in line with previous research conducted by (Tani et al., 2021; Wang et al., 2021; Dhir et al., 2021).

BRT is a theory used to understand human behaviour, especially in the context of their decisions. This theory recognises that not all behavioural intention models to do

something are always active or applicable in all situations. For example, in a study conducted, it was found that some relationships between reasons for doing something and intentions to do it were not significant (Tani et al., 2021; Wang et al., 2021; Dhir et al., 2021). This means specific reasons may not influence a person's decision to do something, depending on the situation.

In the context under investigation, the results indicate that the rationale behind adopting HAS does not significantly affect individual or organisational attitudes toward its use. This means that factors like relative advantage, compatibility, and convenience, which might drive adoption, do not notably influence how individuals or organisations perceive or accept the system.

Conversely, in this context, reasons directly impact intentions. This suggests that even with a positive attitude, individuals may resort to simplified decision-making, prioritising single reasons (Wang et al., 2021). In BRT, reasons can directly influence adoption, even if global motives are not entirely aligned with intentions. That is, reasons can provide context-specific justifications not accounted for by global constructs such as attitudes.

Conversely, factors discouraging adoption, including obstacles such as usage, tradition, and risk barriers, might not strongly influence attitudes and intentions. Nonetheless, other elements could exert a more substantial influence on shaping attitudes toward adopting such systems.

As central drivers of behaviour, attitudes are pivotal in shaping individuals' adoption intentions. Attitude can be a positive or negative evaluation or assessment of individuals' use of HAS in the villa accommodation sector.

Attitudes include beliefs related to HAS, which can influence individual decisions to adopt or oppose HAS. In the context of this research, attitudes are measured through two dimensions, namely beliefs about functional beliefs (Behavioral Beliefs) and beliefs about value beliefs (Outcome Evaluation). This study found a positive and significant relationship between attitudes and intentions.

This finding is in line with previous research conducted by (Tani et al., 2021; Wang et al., 2021 and Dhir et al., 2021). These findings indicate that the more positive an individual's or organisation's attitude towards using an accounting system, the higher their likelihood of adopting it.

The importance of a positive attitude toward an accounting system is reflected in its influence on the intention to adopt it. A positive attitude reflects favourable beliefs, perceptions, and evaluations toward HAS, encouraging individuals or organisations to be more willing to adopt the system. This suggests that attitude is a predictor and the main driver behind adopting HAS.

This research contributes valuable insights to theoretical understanding and practical application in technology adoption, mainly focusing on Hospitality Accounting Systems (HAS).

The findings highlight the crucial role of personal values in guiding individuals' choices regarding technology adoption, aligning with established theories such as the Theory of Planned Behavior (TPB) and Value-Belief-Norm (VBN). Additionally, it emphasises the importance of solid motivational factors in driving adoption intentions, consistent with models like the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT).

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Notably, the study indicates that not all reasons in context significantly impact attitudes and intentions, suggesting a nuanced perspective on the dynamics of technology adoption.

For practitioners, these insights underscore the importance of aligning system features with users' values and emphasising the benefits of HAS to bolster adoption rates. Additionally, proactively addressing potential barriers rather than dismissing them can be instrumental in fostering acceptance and adoption of HAS in the hospitality industry.

The adoption of HAS in the hospitality industry represents a multifaceted process influenced by individual values, reasons for and against adoption, attitudes, and intentions. Stakeholders must acknowledge the intricate interplay of these factors and devise tailored strategies to address concerns, articulate benefits persuasively, and cultivate positive attitudes towards HAS adoption. By doing so, they can facilitate the seamless integration of technology into hospitality operations, ultimately enhancing service quality and guest experiences.

CONCLUSION

In conclusion, our research significantly contributes to advancing theoretical frameworks in technology adoption, mainly through the lens of Behavioral Reasoning Theory (BRT). By applying BRT, we gain a deeper understanding of the cognitive processes involved in adopting Hospitality Accounting Systems (HAS) and the nuanced interplay between personal values, reasons for and against, attitude and intention. This theoretical approach allows us to dissect the complex decision-making mechanisms underlying technology adoption, shedding light on the intricate pathways through which individuals form attitudes and intentions towards adopting new technologies like HAS. By leveraging BRT, we can offer insights into the direct influence of context-specific reasons on adoption intentions, over and above the influence of attitudes alone. This underscores the importance of considering individuals' attitudes towards technology and the reasons that drive or hinder their adoption intentions.

Future research endeavours could explore broader factors that influence technology adoption, including organisational culture and external influences, to glean more profound insights into the complexities of adoption behaviour. Furthermore, delving into the long-term implications of technology adoption, such as its impact on organisational performance and user satisfaction, holds promise for enriching our understanding of the broader implications of technological integration. Thus, our research underscores the relevance and applicability of BRT in understanding technology adoption behaviour and offers valuable insights for both researchers and practitioners aiming to navigate the landscape of technological innovation in the hospitality industry and beyond.

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