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Revenue Management Capability and Front Office Financial Control in Optimizing Rooms Division Financial Performance: The Role of Digital Reservation Integration in Indonesian Hotels

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ABSTRACT

This study examines the effects of revenue management capability and front office financial control on rooms division financial performance in Indonesian hotels, with digital reservation integration positioned as both a direct predictor and moderating variable. A quantitative approach was employed using a cross-sectional survey involving 250 hotel operational personnel from Indonesian hotels implementing digital reservation systems and property management systems (PMS). Data were analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The results show that revenue management capability positively affects rooms division financial performance ($\beta = 0.318$; $p < 0.001$), followed by front office financial control ($\beta = 0.284$; $p < 0.001$) and digital reservation integration ($\beta = 0.301$; $p < 0.001$). The findings further reveal that digital reservation integration significantly strengthens the relationships between revenue management capability and rooms division financial performance ($\beta = 0.167$; $p < 0.001$) and between front office financial control and rooms division financial performance ($\beta = 0.153$; $p = 0.001$). The model explains 71.4% of the variance in rooms division financial performance ($R^2 = 0.714$). The findings confirm that hotel financial performance increasingly depends on the integration between pricing capability, operational financial control, and digitally integrated reservation systems.

Keywords: Attendee Engagement; Digital Experience; Event Loyalty; Event Management; Tourism Events

INTRODUCTION

The hotel industry in Indonesia continues to face substantial operational and financial challenges despite the gradual recovery of the tourism sector. Increasing tourist mobility has not necessarily produced stable hotel financial performance, particularly within rooms division operations, which remain the primary contributor to hotel revenue (Hayes & Miller, 2011; Kasavana & Brooks, 2017). The occupancy rate of classified hotels in Indonesia fluctuated significantly during early 2026, reaching 47.53% in January 2026, declining to 44.89% in February 2026, and further decreasing to 42.78% in March 2026 (Badan Pusat Statistik, 2026a, 2026b, 2026c). Similar fluctuations also occurred across several Indonesian provinces, indicating that room occupancy instability remains a persistent issue in hotel operations and hotel revenue sustainability (Badan Pusat Statistik, 2026b, 2026c). These conditions suggest that hotel performance can no longer rely solely on increasing tourist arrivals, but increasingly depends on managerial capability in optimizing room revenue, occupancy efficiency, and operational financial performance (Hayes & Miller, 2011; Kimes, 2011; Kasavana & Brooks, 2017).

Within hotel organizations, rooms division constitutes one of the most strategically important operational departments because it directly determines occupancy performance, room revenue generation, and overall hotel profitability (Hayes & Miller, 2011; Kasavana & Brooks, 2017). Rooms division activities encompass reservation handling, front office services, room allocation, guest registration, room posting, billing verification, and coordination with housekeeping and accounting departments, all of which directly influence room revenue realization and operational efficiency (Kasavana & Brooks, 2017). In many hotels, rooms revenue contributes a substantial proportion of total hotel income, positioning rooms division as the primary financial driver of hotel operations (Hayes & Miller, 2011). Consequently, rooms division performance is increasingly evaluated not only through occupancy indicators but also through financial performance indicators such as average daily rate (ADR), revenue per available room (RevPAR), revenue realization accuracy, and operational efficiency (Hayes & Miller, 2011; Kimes, 2011). Recent hospitality studies further indicate that ADR, RevPAR, and occupancy performance represent central indicators in measuring hotel operational efficiency and revenue optimization capability (Abdelmawgoud, 2022). In contemporary hotel competition, rooms division management also requires stronger coordination between operational control, reservation systems, and revenue optimization strategies to maintain financial sustainability and pricing competitiveness (Ivanov, 2014; Ivanov & Zhechev, 2012). This condition has encouraged hotels to strengthen financial-oriented operational management practices within front office and reservation systems (Kasavana & Brooks, 2017; Kimes, 2011).

One of the most critical managerial capabilities in contemporary hotel operations is revenue management capability. Revenue management refers to the hotel's ability to forecast demand, optimize room inventory allocation, implement dynamic pricing strategies, and maximize room revenue under fluctuating market conditions (Ivanov & Zhechev, 2012; Kimes, 2011). Kimes (2011) emphasized that hotel revenue management has evolved from a pricing mechanism into a strategic managerial function integrating forecasting, technology, data analytics, and revenue optimization across hotel operations. Similarly, Ivanov and Zhechev (2012) argued that revenue management capability significantly contributes to hotel competitiveness because it allows hotels to balance occupancy rates and room pricing more effectively. Revenue management also enables hotels to improve ADR, RevPAR, and room inventory efficiency through dynamic pricing and demand forecasting approaches (Hayes & Miller, 2011; Kimes, 2011). Recent studies further indicate that dynamic pricing algorithms, price elasticity analysis, and real-time demand forecasting increasingly influence hotel

revenue optimization and occupancy prediction in digital booking environments (Abrate et al., 2019; Gao, 2024; Zhu et al., 2022). Contemporary hotel revenue management systems additionally rely on technological integration, property management systems (PMS), and revenue management systems (RMS) to support real-time pricing decisions and operational responsiveness (Talón-Ballestero et al., 2022; Viqal, 2026). Recent hospitality management discussions further indicate that revenue management increasingly depends on technological integration and real-time reservation data in responding to market uncertainty, online booking competition, and pricing competitiveness within digital hospitality ecosystems (Hayes & Miller, 2011; Kimes, 2011; Talón-Ballestero et al., 2022).

The growing dependence on digital reservation systems has further transformed hotel operational structures. Hotels increasingly rely on online travel agencies (OTAs), channel managers, property management systems (PMS), and integrated reservation platforms to distribute room inventory and manage reservations in real time (Hayes & Miller, 2011). Digital reservation integration enables hotels to synchronize room availability, pricing structures, booking status, and reservation information across multiple sales channels simultaneously (Hayes & Miller, 2011; Putri & Fikri, 2025). According to Hayes and Miller (2011), integrated reservation systems support faster pricing adjustments, improve operational responsiveness, and enhance revenue optimization capability. Digital reservation integration additionally contributes to operational coordination and information accuracy through interconnected technological systems (Putri & Fikri, 2025). Nevertheless, digital integration may also introduce operational and financial risks when reservation systems are not properly integrated with front office operations and financial control mechanisms. Problems such as overbooking, duplicate reservations, pricing inconsistencies, delayed synchronization, inaccurate financial recording, and booking cancellation uncertainty may contribute to revenue leakage and operational inefficiency (Jishan et al., 2024; Kasavana & Brooks, 2017; Putri & Fikri, 2025).

Recent studies also indicate that digital integration and technology-enabled operational systems increasingly influence organizational performance and operational efficiency across various industries. Zulfahmi et al. (2022) emphasized that online and website experience significantly shapes user interaction and operational effectiveness within digital platforms, suggesting that integrated digital systems play an important role in supporting service and transaction performance. Their study further demonstrated that digital platform experience affects operational interaction quality and system effectiveness in technology-based environments (Zulfahmi et al., 2022). In operational management contexts, Putri and Fikri (2025) argued that interconnected systems and smart technology integration contribute positively to operational performance through improved coordination, information accuracy, and process efficiency. Furthermore, Firdaussiah et al. (2026) highlighted that digital transformation supports organizational competitiveness by optimizing operational resources and strengthening strategic capability. Digital transformation also enables organizations to improve operational adaptability and performance sustainability in increasingly technology-driven environments (Firdaussiah et al., 2026). Within hotel operations, these findings imply that digital reservation integration may strengthen rooms division financial performance by improving reservation synchronization, reducing operational errors, supporting pricing consistency, and enhancing revenue management responsiveness (Putri & Fikri, 2025; Zulfahmi et al., 2022).

In addition to revenue management capability, front office financial control has become increasingly important in determining hotel financial sustainability. Traditionally, front office departments were mainly associated with guest reception and administrative

services. However, contemporary hotel operations require front office departments to perform substantial financial functions, including deposit management, room charge posting, payment verification, cancellation handling, no-show management, billing accuracy control, and coordination with accounting systems (Kasavana & Brooks, 2017). Kasavana and Brooks (2017) explained that front office operational procedures significantly influence hotel revenue realization and financial accountability because front office activities are directly connected to room revenue transactions. Weak financial control within front office operations may increase the risk of revenue leakage, delayed revenue recognition, inaccurate billing, and financial reporting inconsistencies (Kasavana & Brooks, 2017). Effective financial control mechanisms are therefore essential in maintaining operational transparency, revenue realization accuracy, and financial accountability within rooms division operations (Hayes & Miller, 2011; Kasavana & Brooks, 2017). Therefore, front office financial control should be viewed as a strategic financial capability rather than merely an operational support activity.

The increasing complexity of hotel reservation systems and online distribution channels has intensified the need for integrated operational and financial coordination. Revenue management decisions, reservation systems, and front office financial control mechanisms can no longer operate independently because room pricing, reservation status, and financial transactions are interconnected in real-time operational processes (Kimes, 2011; Putri & Fikri, 2025). Kimes (2011) further argued that technological integration and analytical decision-making would become central elements in future hotel revenue management systems. In practice, hotels that fail to integrate reservation systems with operational financial control may experience difficulties in maintaining pricing consistency, room inventory accuracy, operational coordination, and revenue optimization performance (Hayes & Miller, 2011; Kasavana & Brooks, 2017).

Previous studies have extensively discussed hotel revenue management, hotel digitalization, online booking behavior, and service quality. However, many hospitality studies focus predominantly on customer satisfaction, booking intention, online reviews, or marketing performance rather than operational financial management within rooms division (Firdaussiah et al., 2026; Zulfahmi et al., 2022). Existing studies also tend to examine digital transformation and operational systems separately from hotel financial control mechanisms (Firdaussiah et al., 2026; Putri & Fikri, 2025). Limited studies specifically investigate the combined relationship between revenue management capability, front office financial control, digital reservation integration, and rooms division financial performance, particularly within the Indonesian hotel context. Moreover, front office functions are still frequently positioned as operational service activities rather than strategic financial control mechanisms (Kasavana & Brooks, 2017). This condition creates an important research gap considering the growing dependence of hotels on digital reservation platforms and revenue-oriented operational management.

Therefore, this study aims to examine the influence of revenue management capability and front office financial control on rooms division financial performance while positioning digital reservation integration as a strategic supporting factor in Indonesian hotels. This study proposes a structural model explaining how revenue-oriented managerial capability, operational financial control, and digital reservation integration contribute to occupancy optimization, room revenue realization, RevPAR improvement, and operational financial efficiency. The findings are expected to contribute theoretically to hospitality financial management literature and practically to hotel managers seeking to strengthen profitability, reduce revenue leakage, and improve financial sustainability in increasingly digitalized hotel operations.

LITERATURE REVIEW

Revenue Management Capability

Revenue management capability refers to a hotel's managerial ability to forecast demand, allocate room inventory, determine appropriate pricing strategies, and optimize room revenue under fluctuating market conditions (Hayes & Miller, 2011; Ivanov & Zhechev, 2012; Kimes, 2011). In hotel operations, revenue management is rooted in the principle that hotels operate with fixed room capacity, perishable inventory, and uncertain demand conditions. Rooms that are not sold on a particular night cannot be stored or recovered as future inventory, making pricing and inventory decisions highly strategic for hotel profitability (Hayes & Miller, 2011; Kimes, 2011). Consequently, revenue management has become a critical managerial capability because it enables hotels to balance occupancy levels, room rates, and revenue optimization through systematic forecasting and pricing practices (Ivanov & Zhechev, 2012; Talón-Ballestero et al., 2022). Kimes (2011) explained that hotel revenue management has evolved beyond tactical pricing into a strategic managerial function involving forecasting, technology integration, data analytics, distribution control, and organizational coordination. Similarly, Ivanov and Zhechev (2012) positioned hotel revenue management as a multidimensional process that includes market segmentation, demand forecasting, inventory control, pricing management, and performance evaluation. These elements are important because hotel financial outcomes are not determined solely by the number of rooms sold, but also by the hotel's ability to sell rooms at the right price, through the right distribution channel, and to the appropriate customer segment (Hayes & Miller, 2011; Ivanov & Zhechev, 2012).

Dynamic pricing represents one of the central mechanisms of contemporary revenue management capability. Hotels increasingly rely on flexible pricing strategies that adjust room rates based on demand fluctuations, booking patterns, seasonality, competitor pricing, customer behavior, and market conditions (Abrate et al., 2019; Talón-Ballestero et al., 2022). Abrate et al. (2019) demonstrated that dynamic price variability significantly influences revenue maximization in hospitality markets, particularly when hotels face heterogeneous customer willingness to pay and fluctuating booking demand. More recent studies also indicate that dynamic pricing algorithms and data-driven forecasting models improve occupancy prediction and revenue optimization in hotel operations (Gao, 2024; Zhu et al., 2022). These developments suggest that revenue management capability is increasingly associated with hotels' ability to process market information, forecast demand accurately, and respond quickly to competitive booking environments.
Technological advancement has further transformed hotel revenue management practices. Contemporary hotels increasingly depend on revenue management systems (RMS), property management systems (PMS), channel managers, and integrated reservation systems to support real-time pricing decisions and inventory control (Talón-Ballestero et al., 2022; Viqal, 2026). Technology-enabled revenue management allows hotels to integrate booking data, competitor pricing information, occupancy forecasts, and market trends into pricing decisions more efficiently (Kimes, 2011). Recent discussions in hospitality management literature also emphasize the growing role of artificial intelligence, machine learning, and predictive analytics in supporting hotel pricing responsiveness and revenue optimization (Gao, 2024; Role of Artificial Intelligence in Revenue Management and Pricing Strategies in Hotels, 2024). These technological developments indicate that revenue management capability is no longer limited to pricing intuition, but increasingly depends on analytical capability and integrated technological systems.

In this study, revenue management capability is understood as a strategic operational capability that enables hotels to manage demand, room inventory, pricing, and revenue performance in an integrated manner. The construct may be reflected through several

dimensions, including demand forecasting, room inventory optimization, dynamic pricing implementation, market segmentation, distribution channel control, and revenue performance monitoring. These dimensions are particularly relevant for Indonesian hotels because fluctuating occupancy conditions require stronger managerial capability to maintain room revenue, average daily rate, revenue per available room, and rooms division profitability (Hayes & Miller, 2011; Kimes, 2011).

Front Office Financial Control

Front office financial control refers to the ability of the front office department to manage, verify, monitor, and control financial transactions related to room operations and guest services. Although the front office is commonly associated with guest reception and service delivery, it also performs critical financial functions within hotel operations because many room-related financial transactions originate and are processed within this department (Kasavana & Brooks, 2017; Vallen & Vallen, 2013). These functions include reservation confirmation, guest registration, deposit management, room charge posting, billing verification, payment handling, cancellation control, no-show management, foreign exchange handling, and coordination with accounting departments (Kasavana & Brooks, 2017). Consequently, the front office serves not only as a customer service unit but also as an operational financial control center within rooms division management.

The financial role of the front office is highly important because room revenue realization depends not only on occupancy and pricing strategies, but also on the accuracy of transaction recording, billing procedures, and payment verification systems (Hayes & Miller, 2011; Kasavana & Brooks, 2017). Errors in room posting, deposit handling, billing verification, cancellation management, or payment recording may lead to revenue leakage, delayed revenue recognition, billing disputes, and inaccurate financial reporting. Kasavana and Brooks (2017) emphasized that front office procedures are closely related to revenue accountability because front office personnel directly record and process many room-related financial transactions. Similarly, Vallen and Vallen (2013) argued that front office operational control strongly influences hotel revenue realization because guest financial transactions are continuously monitored through front office systems and procedures.

Recent hospitality studies further indicate that financial control and operational accuracy in front office activities are increasingly important in digital hotel operations. Abdelmawgoud (2022) examined financial performance indicators of front office management in five-star hotels and demonstrated that front office performance can be evaluated through both financial and operational indicators. This finding supports the view that the front office should not be treated merely as a guest-contact unit, but also as a measurable financial management unit within rooms division operations. In addition, digital hotel operations require stronger financial monitoring because online reservations, digital payments, electronic billing, and integrated reservation systems increase the complexity of room-related financial transactions (Hayes & Miller, 2011; Xendit, 2026).
Operational transparency and financial accountability are also strongly connected to front office financial control. Effective financial control mechanisms help hotels ensure billing accuracy, reduce fraud risk, minimize posting errors, and improve coordination between front office, reservation, and accounting departments (Kasavana & Brooks, 2017). Strong front office financial control may also improve revenue realization accuracy because hotels are better able to capture, verify, and reconcile room-related transactions in real time. Previous hospitality management discussions further suggest that financial control systems contribute to operational efficiency and support managerial decision-making through more reliable financial information (Abdelmawgoud, 2022; Vallen & Vallen, 2013).

In this study, front office financial control is conceptualized as the extent to which hotels are able to ensure accuracy, accountability, transparency, and efficiency in front office-related financial transactions. The construct may include billing accuracy, payment verification, deposit control, room charge posting accuracy, cancellation and no-show control, transaction monitoring, and coordination between front office and accounting functions. These dimensions are particularly relevant because rooms division financial performance depends heavily on the ability of front office operations to prevent revenue leakage, improve financial accountability, and ensure that room revenue is accurately captured and recorded.

Digital Reservation Integration

Digital reservation integration refers to the extent to which hotel reservation systems, online travel agencies (OTAs), channel managers, property management systems (PMS), global distribution systems (GDS), and internal operational systems are interconnected and synchronized in real time. In contemporary hotel operations, room sales increasingly occur through multiple digital channels, including direct hotel websites, OTAs, mobile booking applications, and third-party reservation platforms. This development has intensified the need for integrated reservation systems capable of synchronizing room availability, room rates, booking status, inventory allocation, and guest information simultaneously across multiple distribution channels (Hayes & Miller, 2011; Talón-Ballestero et al., 2022). As hotel distribution systems become increasingly digitalized, reservation integration has evolved into an essential operational capability supporting both service efficiency and revenue optimization.

The importance of digital reservation integration is closely related to the complexity of hotel distribution, inventory control, and pricing management. Hotels that operate across multiple reservation channels without integrated systems may face operational problems such as overbooking, duplicate reservations, delayed inventory updates, pricing discrepancies, booking cancellation errors, and inaccurate guest or payment records (Kasavana & Brooks, 2017; Talón-Ballestero et al., 2022). These problems can negatively affect both guest experience and hotel financial performance because reservation inaccuracies may lead to lost revenue, refund costs, billing disputes, pricing inconsistency, and inefficient coordination between front office, reservations, revenue management, and accounting units (Hayes & Miller, 2011; Putri & Fikri, 2025). Recent studies on digital reservation systems further indicate that reservation synchronization and occupancy forecasting accuracy have become increasingly important in dynamic hotel pricing environments (Zhu et al., 2022).

Digital reservation integration also supports operational efficiency, information accuracy, and cross-departmental coordination. Putri and Fikri (2025) demonstrated that interconnected systems and smart technology improve operational performance through stronger coordination, faster information flow, and higher process efficiency. Although their study focused on operational systems more broadly, the logic of technological interconnection is highly relevant to hotel rooms division because reservation, pricing, room allocation, billing, and guest management processes depend heavily on accurate and real-time information exchange. Similarly, Zulfahmi et al. (2022) emphasized that online and website experience significantly influences digital interaction quality and system effectiveness. In hotel contexts, these findings imply that integrated reservation systems can improve booking accuracy, reduce operational delays, support pricing consistency, and strengthen communication between reservation systems and operational units.

Technological integration has also transformed hotel revenue management practices because reservation systems are increasingly connected to revenue management systems (RMS), PMS platforms, channel managers, and customer databases. Talón-Ballestero et al. (2022) argued that contemporary hotel pricing increasingly relies on integrated digital infrastructures capable of supporting dynamic pricing and data-driven revenue optimization. More recent hospitality technology discussions also highlight the growing role of cloud-based PMS, automated inventory synchronization, AI-supported booking systems, and centralized reservation management in improving hotel operational responsiveness and pricing flexibility (Oracle Hospitality, 2025; Viqal, 2026). These developments indicate that digital reservation integration is no longer limited to booking administration, but has become a strategic operational capability influencing pricing decisions, inventory control, customer experience, and financial performance.
In this study, digital reservation integration is conceptualized as a technology-enabled operational capability that supports reservation accuracy, pricing synchronization, booking control, operational coordination, and information transparency across hotel operational systems. The construct may include reservation system synchronization, real-time inventory updates, integration between online booking channels and PMS, pricing consistency across digital platforms, booking accuracy, reservation data accessibility, and information flow between reservation, front office, revenue management, and accounting systems. These dimensions are particularly relevant because digital reservation systems increasingly mediate the relationship between hotel operational capability and rooms division financial performance in digitally connected hospitality environments.

Rooms Division Financial Performance

Rooms division financial performance refers to the financial outcomes generated from room-related hotel operations. It encompasses financial and operational indicators associated with room sales, occupancy management, pricing effectiveness, and revenue realization within rooms division activities. Common indicators of rooms division financial performance include room revenue, average daily rate (ADR), revenue per available room (RevPAR), occupancy rate, revenue realization accuracy, billing efficiency, and operational financial efficiency (Hayes & Miller, 2011; Kimes, 2011). Because room inventory is fixed and perishable, rooms division performance has a direct influence on hotel profitability and long-term financial sustainability (Kasavana & Brooks, 2017; Ivanov, 2014). Consequently, the ability to manage rooms division effectively has become one of the most important determinants of hotel financial performance in increasingly competitive hospitality markets.

Rooms division occupies a central position within hotel financial structures because room sales generally contribute the largest proportion of hotel revenue compared to other operational departments. Hayes and Miller (2011) explained that room revenue productivity depends not only on occupancy levels but also on pricing effectiveness and inventory utilization. Similarly, Kimes (2011) emphasized that hotel financial performance should be evaluated through revenue-oriented indicators capable of capturing pricing efficiency, inventory productivity, and revenue optimization outcomes. This perspective reflects the growing importance of strategic revenue management practices in rooms division operations, particularly in environments characterized by fluctuating demand and digital booking competition.

Average daily rate and revenue per available room are among the most widely used indicators in evaluating hotel revenue productivity and rooms division financial performance. ADR reflects the average room revenue earned from occupied rooms, while RevPAR combines occupancy performance and room pricing into a single indicator of room revenue productivity (Hayes & Miller, 2011; Ivanov, 2014). Recent hospitality

research also suggests that RevPAR, occupancy performance, and room revenue growth remain central indicators in evaluating hotel operational effectiveness and revenue management performance (Abdelmawgoud, 2022; Abrate et al., 2019). In contemporary hotel operations, these indicators are increasingly associated with pricing responsiveness, reservation system integration, and revenue management capability.

Rooms division financial performance is also influenced by the interaction between revenue management practices, front office financial control, and digital reservation systems. Revenue management capability determines how rooms are priced, forecasted, and allocated across market segments, while front office financial control ensures that room-related transactions are accurately recorded, verified, and realized (Kasavana & Brooks, 2017; Kimes, 2011). At the same time, digital reservation integration supports synchronization between booking systems, inventory updates, pricing information, billing systems, and operational coordination across departments (Talón-Ballestero et al., 2022; Putri & Fikri, 2025). When these elements operate in an integrated manner, hotels are more likely to improve revenue realization accuracy, reduce revenue leakage, maintain pricing consistency, and strengthen operational financial efficiency.

Technological developments have further transformed the measurement and management of rooms division financial performance. Contemporary hotel operations increasingly rely on property management systems (PMS), revenue management systems (RMS), digital reservation platforms, and real-time reporting systems to monitor room revenue, occupancy trends, booking patterns, and pricing performance (Oracle Hospitality, 2025; Viqal, 2026). These systems enable hotels to evaluate financial performance more accurately and respond more quickly to market changes. Recent discussions in hospitality management literature also indicate that data-driven decision-making and technology-supported operational monitoring have become increasingly important in improving hotel financial outcomes and operational efficiency (Talón-Ballestero et al., 2022; Zhu et al., 2022).

In this study, rooms division financial performance is positioned as the primary outcome variable reflecting how effectively hotels transform revenue management capability, front office financial control, and digital reservation integration into measurable financial outcomes. The construct may be measured through room revenue growth, ADR improvement, RevPAR performance, occupancy effectiveness, revenue realization accuracy, billing efficiency, and rooms division profitability. This conceptualization is consistent with the view that hotel financial performance depends not only on market demand, but also on managerial capability, operational control, technological integration, and the effectiveness of rooms division management systems.

Hypotheses Development

Revenue Management Capability and Rooms Division Financial Performance

Revenue management capability is expected to improve rooms division financial performance because it enables hotels to align demand forecasting, room inventory allocation, pricing decisions, and revenue optimization. In hotel operations, room inventory is fixed and perishable; therefore, unsold rooms represent lost revenue opportunities that cannot be recovered in subsequent periods (Hayes & Miller, 2011; Kimes, 2011). Hotels with stronger revenue management capability are better able to anticipate demand fluctuations, optimize pricing strategies, manage distribution channels, and maximize room revenue under changing market conditions (Ivanov & Zhechev, 2012; Kimes, 2011).

Previous studies have consistently emphasized the importance of revenue management in improving hotel financial outcomes. Kimes (2011) argued that hotel revenue management has evolved into a strategic managerial capability involving forecasting, analytics, technology integration, and distribution control. Abrate et al. (2019) further demonstrated that dynamic price variability significantly influences revenue maximization in hospitality markets, while Talón-Ballestero et al. (2022) highlighted the growing importance of open pricing and customer-oriented dynamic pricing in hotel revenue optimization. These findings indicate that stronger revenue management capability enables hotels to improve average daily rate (ADR), revenue per available room (RevPAR), occupancy efficiency, and room revenue productivity.
Accordingly, the following hypothesis is proposed:

H1: Revenue management capability has a positive effect on rooms division financial performance.

Front Office Financial Control and Rooms Division Financial Performance
Front office financial control is expected to influence rooms division financial performance because many room-related financial transactions are initiated, recorded, verified, and controlled through front office operations. The front office is responsible not only for guest service delivery but also for reservation confirmation, guest registration, deposit handling, room charge posting, billing verification, payment handling, cancellation control, no-show management, and coordination with accounting departments (Kasavana & Brooks, 2017). These operational responsibilities directly affect room revenue realization and financial accountability.

Weaknesses in front office financial control may lead to billing errors, inaccurate room postings, delayed revenue recognition, cancellation-related losses, and revenue leakage. Kasavana and Brooks (2017) emphasized that front office procedures are closely connected to hotel revenue accountability because front office personnel directly process many room-related financial transactions. Abdelmawgoud (2022) also demonstrated that front office financial performance can be assessed through both financial and operational indicators, indicating that front office activities have measurable implications for hotel financial outcomes. Therefore, stronger front office financial control is expected to improve billing accuracy, transaction reliability, revenue realization, and operational financial efficiency within rooms division operations.
Accordingly, the following hypothesis is proposed:

H2: Front office financial control has a positive effect on rooms division financial performance.

Digital Reservation Integration and Rooms Division Financial Performance
Digital reservation integration is expected to improve rooms division financial performance because integrated reservation systems support real-time synchronization of room availability, pricing information, booking status, inventory allocation, and customer data across multiple booking channels. Contemporary hotels increasingly depend on online travel agencies, direct hotel websites, mobile booking platforms, channel managers, property management systems, and revenue management systems to distribute room inventory and manage reservations efficiently (Hayes & Miller, 2011; Talón-Ballestero et al., 2022).

Integrated reservation systems help hotels reduce operational errors, improve booking accuracy, maintain pricing consistency, and support more responsive revenue decisions. Conversely, fragmented reservation systems may create overbooking, delayed inventory updates, duplicate reservations, pricing inconsistencies, and inaccurate billing

information, all of which may negatively affect both guest experience and financial performance (Kasavana & Brooks, 2017).

Previous studies also support the relationship between digital integration and operational performance. Putri and Fikri (2025) found that interconnected systems and smart technology improve operational performance through stronger coordination, information flow, and process efficiency. Zulfahmi et al. (2022) further emphasized that online and website experience influences digital interaction quality and system effectiveness. In hotel contexts, integrated reservation systems therefore play an important role in improving reservation synchronization, inventory accuracy, pricing responsiveness, and revenue realization.
Accordingly, the following hypothesis is proposed:

H3: Digital reservation integration has a positive effect on rooms division financial performance.

The Moderating Role of Digital Reservation Integration
Digital reservation integration may strengthen the relationship between revenue management capability and rooms division financial performance because revenue management decisions depend heavily on accurate and real-time operational information. Revenue managers require timely data regarding room availability, booking pace, cancellation patterns, competitor pricing, and market demand to optimize pricing and inventory decisions. Without integrated reservation systems, hotels may experience delayed information, inconsistent pricing data, and limited visibility across booking platforms.

Talón-Ballestero et al. (2022) showed that contemporary dynamic pricing increasingly depends on digital and data-driven pricing practices, while Kimes (2011) emphasized the growing role of technology and analytics in hotel revenue management systems. Therefore, hotels with stronger digital reservation integration are more likely to enhance the effectiveness of revenue management capability because integrated systems improve pricing responsiveness, inventory synchronization, forecasting accuracy, and operational coordination.
Accordingly, the following hypothesis is proposed:

H4: Digital reservation integration positively moderates the relationship between revenue management capability and rooms division financial performance.

The Moderating Role of Digital Reservation Integration on the Relationship Between Front Office Financial Control and Rooms Division Financial Performance
Digital reservation integration may also strengthen the relationship between front office financial control and rooms division financial performance. Front office financial control depends on accurate reservation records, billing information, room status updates, payment verification, and coordination between front office and accounting systems. Integrated reservation systems enable hotels to synchronize transaction data, reduce posting errors, reconcile room-related transactions more accurately, and improve operational transparency.

Kasavana and Brooks (2017) emphasized that front office operational procedures are closely related to revenue accountability because front office systems directly process room-related financial transactions. Putri and Fikri (2025) further argued that interconnected systems improve operational performance through better information accuracy and process coordination. Consequently, stronger digital reservation

integration may enhance the effectiveness of front office financial control in improving revenue realization accuracy, reducing revenue leakage, and strengthening operational financial efficiency.
Accordingly, the following hypothesis is proposed:

H5: Digital reservation integration positively moderates the relationship between front office financial control and rooms division financial performance.

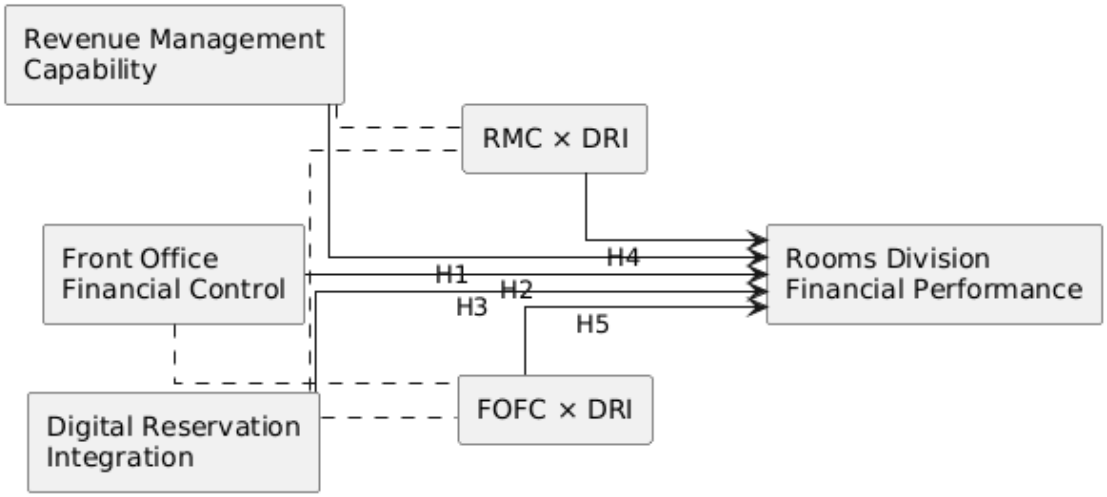
Conceptual Framework
The conceptual framework of this study is developed to explain the relationships among revenue management capability, front office financial control, digital reservation integration, and rooms division financial performance within hotel operations. The framework is grounded in the perspective that hotel financial performance is influenced not only by market demand and occupancy conditions, but also by managerial capability, operational financial control, and technological integration across rooms division activities (Hayes & Miller, 2011; Kimes, 2011).

Revenue management capability is positioned as a strategic managerial capability because hotels must continuously forecast demand, optimize room inventory allocation, implement dynamic pricing strategies, and manage distribution channels in increasingly competitive booking environments (Ivanov & Zhechev, 2012; Talón-Ballestero et al., 2022). Strong revenue management capability enables hotels to improve pricing effectiveness, occupancy efficiency, room inventory utilization, and revenue productivity, which are important dimensions of rooms division financial performance.
Front office financial control is also positioned as an important operational capability because the front office directly manages room-related financial transactions, including reservation confirmation, billing verification, payment handling, room posting accuracy, cancellation control, and coordination with accounting systems (Kasavana & Brooks, 2017). Effective front office financial control helps hotels strengthen financial accountability, reduce revenue leakage, improve billing accuracy, and enhance operational financial efficiency within rooms division operations.

In addition, digital reservation integration is conceptualized as a technology-enabled operational capability that supports synchronization between reservation systems, property management systems, online booking platforms, and internal operational systems. Integrated reservation systems allow hotels to maintain pricing consistency, improve reservation accuracy, synchronize room inventory updates, and support real-time information exchange across operational departments (Putri & Fikri, 2025; Zulfahmi et al., 2022). Therefore, digital reservation integration is expected not only to directly improve rooms division financial performance but also to strengthen the effectiveness of revenue management capability and front office financial control by improving operational coordination, pricing responsiveness, transaction accuracy, and reservation synchronization.

Based on the theoretical relationships developed in this study, revenue management capability and front office financial control are positioned as independent variables, rooms division financial performance is positioned as the dependent variable, and digital reservation integration is positioned both as an independent variable and as a moderating variable. The conceptual relationships among these variables are presented in Figure 1.

Figure 1. Conceptual Framework



The framework illustrates that rooms division financial performance is influenced by managerial capability, operational financial control, and technological integration. Revenue management capability contributes through pricing optimization, forecasting accuracy, and inventory management, while front office financial control contributes through billing accuracy, transaction accountability, and revenue realization. Digital reservation integration supports reservation synchronization, pricing consistency, operational coordination, and real-time information flow across booking and operational systems. Furthermore, digital reservation integration is expected to strengthen the effects of revenue management capability and front office financial control on rooms division financial performance through improved pricing responsiveness, reservation accuracy, transaction integration, and operational coordination.

RESEARCH METHOD

Research Design

This study employs a quantitative research approach using a causal explanatory design to examine the relationships among revenue management capability, front office financial control, digital reservation integration, and rooms division financial performance in Indonesian hotel operations. A quantitative approach is considered appropriate because this study aims to test causal relationships among latent variables and evaluate the structural relationships proposed in the conceptual framework through statistical analysis (Hair et al., 2022). The study adopts a cross-sectional survey design because data are collected from hotel operational personnel at a single point in time to capture perceptions regarding managerial capability, operational financial control, technological integration, and rooms division financial performance.

The study utilizes Structural Equation Modeling–Partial Least Squares (SEM-PLS) because the proposed research model involves multiple latent constructs, direct effects, and moderating effects. SEM-PLS is considered suitable for prediction-oriented hospitality management research involving relatively complex structural relationships, reflective constructs, and moderation analysis (Hair et al., 2022). In addition, SEM-PLS accommodates non-normal data distributions and relatively flexible sample size requirements, making it appropriate for operational and managerial research contexts in the hospitality industry.

Population and Sampling

The population of this study consists of hotels operating in Indonesia that utilize digital reservation systems, online booking platforms, and property management systems (PMS) in rooms division operations. The unit of analysis is the hotel organization, while the observational unit consists of hotel operational personnel directly involved in room-related operational and financial activities.

This study applies purposive sampling because respondents must satisfy criteria relevant to the research objectives. The sampling criteria include: (1) respondents work in hotels utilizing digital reservation systems or online booking platforms; (2) respondents are directly involved in front office operations, reservation systems, revenue management, rooms division management, or accounting coordination; and (3) respondents possess at least one year of operational experience in hotel rooms division activities. Purposive sampling is considered appropriate because the study requires respondents with sufficient operational knowledge regarding hotel revenue management, reservation systems, and rooms division financial control (Sekaran & Bougie, 2016).

The minimum sample size is determined based on SEM-PLS recommendations. According to Hair et al. (2022), the minimum sample requirement in PLS-SEM may follow the ten-times rule, where the sample size should exceed ten times the largest number of structural paths directed at a latent construct. In this model, rooms division financial performance receives five structural paths, including moderating effects. Therefore, the minimum sample requirement exceeds 50 respondents. Nevertheless, because this study involves moderation analysis, multiple latent constructs, and prediction-oriented structural modeling, the study targets 250 respondents to improve statistical power, parameter stability, predictive accuracy, and robustness of estimation.
The planned respondent distribution is presented in Table 1.

Table 1. Respondent Distribution

Respondent Category	Operational Role	Target Respondents	Percentage (%)
Rooms Division Managers	Rooms division supervision and operational coordination	45	18.0
Front Office Managers/Supervisors	Front office operations and guest transaction control	55	22.0
Reservation Supervisors/Staff	Reservation handling and booking coordination	45	18.0
Revenue Management Personnel	Pricing strategy and revenue optimization	35	14.0
Accounting/Finance Staff	Room revenue recording and financial verification	45	18.0
Hotel Operational Coordinators	Operational integration and reporting support	25	10.0
Total		**250**	**100**

The respondent composition is designed to capture operational, reservation, pricing, and financial control perspectives within Indonesian hotel rooms division operations. Front

office managers and supervisors constitute the largest respondent group because front office operations directly manage room-related transactions, reservation confirmation, guest billing, operational coordination, and financial verification processes.

Participants

Participants in this study consist of hotel operational personnel directly involved in rooms division activities, including rooms division managers, front office managers, front office supervisors, reservation supervisors, reservation staff, revenue management personnel, and accounting or finance staff responsible for room-related financial transactions. These participants are selected because they possess practical and operational knowledge regarding room pricing, reservation systems, occupancy management, billing procedures, financial control, and operational coordination within hotel operations.

The study focuses on participants working in hotels in Indonesia that implement digital reservation systems, online booking platforms, and property management systems as part of their operational processes. Participants are required to possess at least one year of work experience in hotel operations to ensure adequate familiarity with reservation procedures, room revenue processes, front office financial control, and rooms division financial performance indicators.

Participants are expected to represent several hotel categories, including business hotels, city hotels, resort hotels, and chain-affiliated hotels. Demographic information collected from participants includes gender, age, educational background, hotel classification, department, job position, and length of work experience. These demographic characteristics are used to describe respondent profiles and provide contextual understanding of the study sample.

The planned respondent characteristics are presented in Table 2.

Table 2. Respondent Characteristics

Respondent Characteristics	Category	Estimated Frequency	Percentage (%)
Gender	Male	140	56.0
	Female	110	44.0
Age	21–30 years	75	30.0
	31–40 years	95	38.0
	41–50 years	55	22.0
	>50 years	25	10.0
Educational Background	Diploma	80	32.0
	Bachelor's degree	130	52.0
	Master's degree	40	16.0
Work Experience	1–3 years	65	26.0
	4–6 years	90	36.0
	7–10 years	60	24.0
	>10 years	35	14.0
Hotel Category	Business hotel	90	36.0
	City hotel	70	28.0
	Resort hotel	55	22.0
	Chain-affiliated hotel	35	14.0
Total		**250**	**100**

The planned respondent profile is intended to reflect operational diversity within Indonesian hotel operations, including differences in hotel category, managerial responsibility, operational experience, and educational background. The inclusion of

respondents from multiple hotel categories is expected to improve contextual representation and provide broader operational perspectives regarding revenue management capability, reservation integration, and front office financial control practices.

Data Collection

Data are collected using a structured questionnaire distributed electronically through online survey platforms, hospitality professional networks, hotel associations, and direct communication with hotel operational personnel. Online questionnaire distribution is considered appropriate because it allows broader access to hotel respondents across different regions in Indonesia and facilitates efficient data collection from operational personnel working in different hotel categories.

The questionnaire employs a five-point Likert scale ranging from 1 ("strongly disagree") to 5 ("strongly agree"). Prior to the main survey, the questionnaire undergoes content validity assessment through expert review involving hospitality academics and hotel practitioners to ensure item relevance, conceptual clarity, and contextual appropriateness. A pilot test involving approximately 30 hotel operational personnel is subsequently conducted to assess wording clarity, item comprehensibility, and preliminary reliability before full-scale data collection.

To reduce the potential influence of common method bias, several procedural remedies are implemented during data collection, including respondent anonymity assurance, clear questionnaire instructions, neutral wording of measurement items, and separation of construct measurement sections. In addition, Harman's single-factor assessment is conducted to evaluate the potential influence of common method variance within the collected data.

Measurement of Variables

All constructs in this study are conceptualized as reflective latent variables. Measurement items are adapted from previous hospitality management and operational management studies and adjusted to the context of Indonesian hotel operations.

Revenue management capability is measured through indicators related to demand forecasting, pricing flexibility, inventory allocation, market segmentation, distribution channel control, and revenue monitoring (Hayes & Miller, 2011; Kimes, 2011). Front office financial control is measured through indicators associated with billing accuracy, payment verification, transaction monitoring, cancellation handling, room posting accuracy, deposit control, and financial coordination (Kasavana & Brooks, 2017).

Digital reservation integration is measured through indicators related to reservation synchronization, real-time inventory updates, integration between reservation systems and property management systems, pricing consistency, booking accuracy, and interdepartmental information flow (Putri & Fikri, 2025; Talón-Ballestero et al., 2022). Meanwhile, rooms division financial performance is measured through indicators associated with room revenue growth, ADR improvement, RevPAR performance, revenue realization accuracy, occupancy effectiveness, billing efficiency, and operational financial efficiency (Abdelmawgoud, 2022; Hayes & Miller, 2011).

Data Analysis Technique

This study utilizes Structural Equation Modeling–Partial Least Squares (SEM-PLS) as the primary analytical technique. SEM-PLS is selected because the study simultaneously examines multiple latent constructs, direct effects, and moderating effects within a prediction-oriented research model (Hair et al., 2022). In addition, SEM-PLS is

appropriate for hospitality management research because it accommodates relatively complex models, non-normal data distributions, and flexible sample size requirements. Data analysis is conducted in two stages: measurement model evaluation and structural model evaluation. The measurement model evaluation includes convergent validity, discriminant validity, and reliability assessment. Convergent validity is assessed using outer loading values and average variance extracted (AVE), where outer loadings above 0.70 and AVE values above 0.50 indicate acceptable validity (Hair et al., 2022). Reliability is evaluated using Cronbach's alpha and composite reliability values exceeding 0.70. Discriminant validity is assessed using the heterotrait-monotrait ratio (HTMT) and the Fornell–Larcker criterion. Collinearity assessment is also conducted using variance inflation factor (VIF) values to ensure that multicollinearity does not affect structural model estimation.

The structural model evaluation examines path coefficients, coefficient of determination (R^2), predictive relevance (Q^2), effect size (f^2), and hypothesis significance through bootstrapping procedures. The moderating effects of digital reservation integration are evaluated using interaction constructs generated through the product indicator approach in SEM-PLS. Hypothesis testing is conducted using t-statistics and p-values obtained from bootstrapping analysis. The results are subsequently interpreted to explain the relationships among managerial capability, operational financial control, technological integration, and rooms division financial performance within Indonesian hotel operations.

RESULTS

Respondent Profile

A total of 250 questionnaires were distributed to hotel operational personnel working in Indonesian hotels utilizing digital reservation systems and property management systems (PMS). After the data screening process, all responses were considered complete and eligible for further analysis, resulting in 250 valid responses and a response rate of 100%. The respondents consisted of personnel directly involved in rooms division operations, including rooms division managers, front office managers or supervisors, reservation personnel, revenue management personnel, accounting staff, and hotel operational coordinators.

The respondent characteristics are presented in Table 3.

Table 3. Respondent Characteristics

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	140	56.0
	Female	110	44.0
Age	21–30 years	75	30.0
	31–40 years	95	38.0
	41–50 years	55	22.0
	>50 years	25	10.0
Educational Background	Diploma	80	32.0
	Bachelor's degree	130	52.0
	Master's degree	40	16.0
Work Experience	1–3 years	65	26.0
	4–6 years	90	36.0
	7–10 years	60	24.0
	>10 years	35	14.0
Hotel Category	Business hotel	90	36.0
	City hotel	70	28.0
	Resort hotel	55	22.0

	Chain-affiliated hotel	35	14.0
Total		250	100

The respondent profile indicates that most respondents were between 31 and 40 years old (38.0%), suggesting that the respondents generally possessed mature operational experience within hotel operations. Most respondents held bachelor's degrees (52.0%), indicating relatively adequate managerial and operational educational backgrounds. In addition, respondents were dominated by personnel with 4–6 years of work experience (36.0%), suggesting sufficient familiarity with hotel reservation systems, front office financial procedures, operational coordination, and revenue management practices.

Descriptive Statistics

Descriptive statistical analysis was conducted to examine the central tendency and variability of the study variables. The results are presented in Table 4.

Table 4. Descriptive Statistics

Variable	Mean	Standard Deviation	Minimum	Maximum
Revenue Management Capability	4.118	0.621	2.11	5.00
Front Office Financial Control	4.026	0.648	2.05	5.00
Digital Reservation Integration	4.087	0.637	2.14	5.00
Rooms Division Financial Performance	4.143	0.593	2.18	5.00

The descriptive results indicate that respondents generally perceived revenue management capability, front office financial control, digital reservation integration, and rooms division financial performance at relatively high levels. Rooms division financial performance exhibited the highest mean value (M = 4.143), suggesting that respondents generally perceived their hotel operations as relatively effective in managing room revenue and operational financial performance.

Common Method Bias Assessment

Because this study relied on self-reported cross-sectional questionnaire data, common method bias assessment was conducted using Harman's single-factor test. The analysis showed that the first factor accounted for 38.6% of the total variance, which remained below the threshold value of 50%. Therefore, common method bias was not considered a serious issue in this study.

Measurement Model Evaluation

The measurement model evaluation was conducted to assess convergent validity, discriminant validity, and construct reliability. Because all constructs in this study were conceptualized as reflective latent variables, reflective measurement model evaluation procedures were applied.

Convergent Validity and Reliability

Convergent validity was evaluated using outer loading values and average variance extracted (AVE). According to Hair et al. (2022), outer loading values above 0.70 and AVE values above 0.50 indicate acceptable convergent validity. Reliability was evaluated using Cronbach's alpha and composite reliability values.

Table 5. Convergent Validity and Reliability Assessment

Construct	Indicator	Outer Loading	AVE	Cronbach's Alpha	Composite Reliability
Revenue Management Capability	RMC1	0.842	0.692	0.887	0.918
	RMC2	0.856			
	RMC3	0.819			
	RMC4	0.807			
Front Office Financial Control	FOFC1	0.831	0.674	0.872	0.912
	FOFC2	0.844			
	FOFC3	0.816			
	FOFC4	0.793			
Digital Reservation Integration	DRI1	0.861	0.705	0.895	0.923
	DRI2	0.847			
	DRI3	0.829			
	DRI4	0.814			
Rooms Division Financial Performance	RDFP1	0.873	0.721	0.904	0.931
	RDFP2	0.856			
	RDFP3	0.845			
	RDFP4	0.821			

The results demonstrate that all outer loading values exceeded 0.70, indicating satisfactory indicator reliability. Furthermore, all AVE values exceeded 0.50, confirming convergent validity across all constructs. Cronbach's alpha and composite reliability values also exceeded the recommended threshold of 0.70, indicating satisfactory internal consistency reliability.

Discriminant Validity

Discriminant validity was assessed using the Fornell–Larcker criterion and heterotrait-monotrait ratio (HTMT). The Fornell–Larcker criterion requires the square root of AVE for each construct to exceed its correlations with other constructs.

Table 6. Fornell–Larcker Criterion

Construct	RMC	FOFC	DRI	RDFP
Revenue Management Capability (RMC)	0.832			
Front Office Financial Control (FOFC)	0.621	0.821		
Digital Reservation Integration (DRI)	0.647	0.603	0.840	
Rooms Division Financial Performance (RDFP)	0.713	0.682	0.705	0.849

The results indicate that the square root of AVE for each construct exceeded the correlations between constructs, confirming satisfactory discriminant validity.

HTMT analysis additionally showed that all HTMT values remained below the recommended threshold of 0.90, indicating acceptable discriminant validity among all latent constructs.

Collinearity Assessment

Collinearity assessment was conducted using variance inflation factor (VIF) values to ensure that multicollinearity did not affect structural estimation.

Table 7. Collinearity Assessment

Construct Relationship	VIF
RMC → RDFP	2.341
FOFC → RDFP	2.287
DRI → RDFP	2.456
RMC × DRI → RDFP	2.774

FOFC × DRI → RDFP	2.691

All VIF values were below the threshold value of 5.00, indicating that multicollinearity was not a significant issue in the structural model.

Structural Model Evaluation

Structural model evaluation was conducted to examine the relationships among revenue management capability, front office financial control, digital reservation integration, and rooms division financial performance. The evaluation included coefficient of determination (R^2), predictive relevance (Q^2), effect size (f^2), and hypothesis testing through bootstrapping procedures.

Coefficient of Determination and Predictive Relevance

The coefficient of determination (R^2) for rooms division financial performance was 0.714, indicating that revenue management capability, front office financial control, digital reservation integration, and the moderating interaction effects collectively explained 71.4% of the variance in rooms division financial performance. According to Hair et al. (2022), this value indicates substantial explanatory power.

Blindfolding procedures additionally produced a Q^2 value of 0.521, indicating strong predictive relevance of the proposed structural model.

Hypothesis Testing

Hypothesis testing was conducted using bootstrapping procedures with 5,000 subsamples. The results are presented in Table 8.

Table 8. Hypothesis Testing Results

Hypothesis	Relationship	Path Coefficient (β)	t-Statistic	p-Value	Decision
H1	RMC → RDFP	0.318	5.874	0.000	Supported
H2	FOFC → RDFP	0.284	5.216	0.000	Supported
H3	DRI → RDFP	0.301	5.637	0.000	Supported
H4	RMC × DRI → RDFP	0.167	3.842	0.000	Supported
H5	FOFC × DRI → RDFP	0.153	3.516	0.001	Supported

The results indicate that revenue management capability had a positive and significant effect on rooms division financial performance ($\beta = 0.318$; $p < 0.001$). This finding suggests that hotels with stronger pricing capability, forecasting accuracy, and inventory optimization were more likely to achieve higher room revenue productivity, ADR, RevPAR, and operational financial efficiency.

Front office financial control also demonstrated a positive and significant effect on rooms division financial performance ($\beta = 0.284$; $p < 0.001$). This finding indicates that stronger billing accuracy, payment verification, transaction monitoring, and financial accountability positively contributed to room revenue realization and operational financial efficiency.

Digital reservation integration further showed a positive and significant effect on rooms division financial performance ($\beta = 0.301$; $p < 0.001$). Hotels with stronger reservation synchronization, integrated booking systems, and real-time operational information exhibited better financial performance within rooms division operations.

The moderating effect analysis additionally revealed that digital reservation integration significantly strengthened the relationship between revenue management capability

and rooms division financial performance (β = 0.167; p < 0.001). This finding suggests that integrated digital reservation systems enhanced pricing responsiveness, inventory synchronization, forecasting effectiveness, and operational coordination within hotel revenue management practices.

Similarly, digital reservation integration significantly strengthened the relationship between front office financial control and rooms division financial performance (β = 0.153; p = 0.001). This result indicates that integrated reservation systems improved billing synchronization, transaction accuracy, operational coordination, and revenue accountability across front office operations.

Effect Size Assessment

Effect size analysis was conducted using f^2 values to evaluate the relative contribution of each exogenous construct to rooms division financial performance.

Table 9. Effect Size Assessment

Relationship	f^2	Effect Size
RMC → RDFP	0.186	Medium
FOFC → RDFP	0.164	Medium
DRI → RDFP	0.177	Medium
RMC × DRI → RDFP	0.091	Small
FOFC × DRI → RDFP	0.078	Small

The results indicate that revenue management capability, front office financial control, and digital reservation integration produced moderate effect sizes on rooms division financial performance. Meanwhile, the moderating effects of digital reservation integration produced smaller but still meaningful contributions to the structural model.
Overall, the findings demonstrate that rooms division financial performance in Indonesian hotels is influenced not only by revenue-oriented managerial capability and operational financial control, but also by the extent to which reservation systems, pricing systems, and operational information systems are digitally integrated. These findings support the argument that contemporary hotel financial performance increasingly depends on the integration between managerial capability, operational coordination, and digital technological infrastructure.

DISCUSSION

The findings of this study demonstrate that revenue management capability, front office financial control, and digital reservation integration significantly influence rooms division financial performance in Indonesian hotels. In addition, digital reservation integration was found to strengthen the effects of revenue management capability and front office financial control on rooms division financial performance. These findings validate the conceptual framework proposed in this study, which positions rooms division financial performance as the outcome of managerial capability, operational financial control, and technology-enabled operational integration. The findings also confirm that hotel financial performance increasingly depends on the interaction between pricing capability, operational accountability, and integrated digital reservation systems within contemporary hospitality operations.

The hypothesis testing results showed that H1 was supported, indicating that revenue management capability positively and significantly affects rooms division financial performance. This finding confirms that hotels with stronger forecasting capability, pricing flexibility, inventory optimization, market segmentation, and revenue monitoring

are more capable of improving room revenue productivity, ADR, RevPAR, occupancy effectiveness, and operational financial efficiency. This result strongly supports the theoretical perspective developed by Kimes (2011), who argued that hotel revenue management has evolved from a tactical pricing activity into a strategic managerial capability integrating forecasting, technology, analytics, and revenue optimization. Similarly, Ivanov and Zhechev (2012) emphasized that hotel revenue management is a multidimensional process involving market segmentation, demand forecasting, inventory control, pricing management, and performance evaluation. The present findings confirm that these dimensions are operationally important because they directly influence hotels' ability to maximize room revenue under fluctuating occupancy conditions.

The findings also reinforce previous empirical studies regarding hotel pricing and revenue optimization. Abrate et al. (2019) demonstrated that dynamic pricing variability significantly contributes to revenue maximization because hotels continuously adjust occupancy rates and room pricing under changing market demand. Talón-Ballestero et al. (2022) further argued that contemporary hotel revenue management increasingly depends on open pricing systems and customer-oriented dynamic pricing strategies supported by digital technology and real-time market information. The current study extends these discussions by demonstrating that revenue management capability contributes directly to rooms division financial performance within Indonesian hotel operations. This finding is particularly relevant because Indonesian hotels continue to face fluctuating occupancy conditions and increasingly competitive online booking environments, requiring stronger forecasting responsiveness and pricing flexibility to maintain room revenue performance.

The findings additionally suggest that revenue management capability should be understood as a strategic organizational capability rather than merely a pricing mechanism. Contemporary hotel operations increasingly depend on technology-supported forecasting systems, revenue management systems (RMS), reservation synchronization, and market analytics in responding to demand uncertainty. This interpretation supports Gao (2024), who emphasized the growing importance of dynamic pricing algorithms and data analysis in hotel revenue optimization. Likewise, Zhu et al. (2022) argued that occupancy prediction and price elasticity analysis have become increasingly important in digital hotel pricing systems. Therefore, the findings indicate that hotels with stronger analytical capability, forecasting responsiveness, and pricing adaptability are more likely to achieve sustainable rooms division financial performance. The hypothesis testing results also showed that H2 was supported, indicating that front office financial control positively and significantly affects rooms division financial performance. This finding confirms that billing accuracy, payment verification, room posting accuracy, deposit control, cancellation handling, and transaction monitoring significantly contribute to room revenue realization and operational financial efficiency. The finding strongly supports Kasavana and Brooks (2017), who emphasized that front office operational procedures are closely related to hotel revenue accountability because many room-related financial transactions originate and are processed within front office systems. Similarly, Vallen and Vallen (2013) argued that front office departments should be viewed not only as guest service units but also as operational financial control centers because they directly influence transaction accuracy, billing consistency, and revenue realization.

The current findings also support Abdelmawgoud (2022), who demonstrated that front office performance can be evaluated through both operational and financial indicators. In the present study, front office financial control contributes positively to rooms division financial performance because accurate transaction recording and billing verification reduce the possibility of revenue leakage, financial discrepancies, delayed revenue

recognition, and billing disputes. This finding extends previous hospitality management discussions by demonstrating that front office operational control has measurable implications for hotel financial outcomes. Operationally, weaknesses in billing verification, cancellation monitoring, payment handling, or room posting procedures may significantly affect room revenue productivity and financial accountability within hotel operations.

The findings further indicate that front office financial control becomes increasingly important in digitally connected hotel operations. The growing use of online reservation systems, electronic payments, mobile bookings, and integrated PMS platforms has increased the complexity of hotel financial transactions. Consequently, front office departments must perform stronger coordination with reservation systems, accounting departments, and operational reporting systems to maintain transaction reliability and financial transparency. This interpretation supports Hayes and Miller (2011), who argued that operational financial coordination is essential in maintaining hotel revenue efficiency. The findings therefore reinforce the argument that front office operational capability and financial control capability are increasingly interconnected within modern rooms division management.

The results additionally showed that H3 was supported, indicating that digital reservation integration positively and significantly affects rooms division financial performance. This finding suggests that reservation synchronization, real-time inventory updates, PMS integration, pricing consistency, booking accuracy, and reservation data accessibility contribute positively to room revenue performance and operational financial efficiency. This result aligns with Putri and Fikri (2025), who found that interconnected systems and smart technology integration improve operational performance through stronger coordination, faster information flow, and higher process efficiency. The findings also support Zulfahmi et al. (2022), who emphasized that online and website experience significantly shapes operational interaction quality and system effectiveness within digital platforms.

The current study extends these previous discussions into the hospitality operational finance context. In hotel operations, digital reservation integration reduces operational fragmentation between reservation systems, front office activities, accounting systems, and pricing platforms. Integrated reservation systems enable hotels to synchronize room availability, reservation status, booking information, and pricing structures simultaneously across multiple booking channels. This operational integration reduces the risk of overbooking, duplicate reservations, delayed inventory synchronization, inaccurate billing information, and pricing discrepancies, all of which may negatively affect financial performance. Therefore, the findings confirm that digital reservation integration functions not only as a technological infrastructure but also as a strategic operational capability influencing room revenue productivity and operational financial efficiency.

The hypothesis testing results further revealed that H4 was supported, indicating that digital reservation integration significantly strengthens the relationship between revenue management capability and rooms division financial performance. This finding confirms that revenue management capability becomes more effective when hotels possess integrated reservation systems and synchronized operational information. Revenue management decisions depend heavily on accurate and real-time information regarding room availability, booking pace, occupancy forecasts, cancellation patterns, and pricing movements. Without integrated digital systems, pricing decisions may become delayed, inconsistent, or operationally disconnected from actual inventory conditions.

This finding strongly supports Talón-Ballestero et al. (2022), who emphasized that contemporary hotel pricing increasingly depends on data-driven operational integration and technology-supported decision-making. It also reinforces Kimes (2011), who highlighted the growing role of analytics, technology, and integrated systems within hotel revenue management. The present study contributes additional evidence by demonstrating that digital reservation integration strengthens the operational impact of revenue management capability on hotel financial outcomes. Hotels with stronger system integration are therefore better able to translate pricing capability into actual revenue productivity because reservation synchronization improves pricing responsiveness, forecasting accuracy, inventory visibility, and operational coordination. The findings also showed that H5 was supported, indicating that digital reservation integration significantly strengthens the relationship between front office financial control and rooms division financial performance. This finding indicates that front office financial control produces stronger financial outcomes when reservation systems, billing systems, transaction records, and operational reporting systems are integrated. Integrated systems improve transaction synchronization, reduce posting errors, strengthen billing verification, and support financial reconciliation between front office and accounting departments. This finding supports Kasavana and Brooks (2017), who emphasized that front office operational systems directly influence hotel revenue accountability. It also aligns with Putri and Fikri (2025), who argued that interconnected systems improve organizational coordination and information accuracy.

The findings therefore suggest that digital reservation integration functions as an operational strengthening mechanism that enhances the effectiveness of financial control activities within hotel operations. Front office financial control depends heavily on accurate reservation information, real-time room status updates, payment verification systems, and synchronized billing records. When these operational systems are integrated, hotels are better able to prevent revenue leakage, improve transaction transparency, maintain financial consistency, and strengthen accountability across rooms division operations. This result extends previous hospitality management discussions by demonstrating that digital operational integration not only improves efficiency but also enhances the financial effectiveness of front office operational control. Overall, the findings validate the conceptual framework proposed in this study. Rooms division financial performance is influenced not only by occupancy levels or tourism demand, but also by the interaction between managerial capability, operational financial control, and digital technological integration. Revenue management capability contributes through pricing optimization and forecasting effectiveness, front office financial control contributes through billing accuracy and transaction accountability, while digital reservation integration strengthens operational synchronization, information transparency, pricing responsiveness, and interdepartmental coordination. The findings therefore confirm that contemporary hotel financial performance increasingly depends on integrated operational ecosystems rather than isolated managerial functions.

The study also contributes theoretically to hospitality management literature by shifting the discussion from customer-oriented digitalization toward operational financial management within rooms division. Previous hospitality studies have predominantly focused on customer satisfaction, booking intention, online reviews, digital experience, and service quality. The current study extends these discussions by demonstrating that digital integration also plays a strategic role in revenue realization, pricing consistency, financial accountability, and operational financial efficiency. The study therefore contributes to hospitality financial management literature by integrating perspectives from revenue management, front office operational control, and digital operational integration into a unified explanatory framework.

From a practical perspective, the findings suggest that hotel managers should strengthen revenue management capability through better demand forecasting, pricing analytics, inventory optimization, and distribution channel management. Hotels should also strengthen front office financial control through tighter billing verification, payment monitoring, cancellation management, and operational coordination with accounting departments. Most importantly, hotels need to invest in integrated reservation systems connecting PMS platforms, online booking channels, revenue management systems, front office operations, and financial reporting systems. Integrated systems can improve reservation synchronization, reduce operational errors, strengthen pricing consistency, improve transaction accountability, and ultimately enhance rooms division financial performance.

This study demonstrates that rooms division financial performance is optimized when revenue management capability, front office financial control, and digital reservation integration operate as an interconnected operational system. The findings confirm that digital reservation integration is not merely a technological tool but a strategic operational capability that strengthens managerial effectiveness, operational coordination, financial accountability, and hotel revenue productivity in contemporary hospitality operations.

CONCLUSION

This study concludes that revenue management capability, front office financial control, and digital reservation integration significantly influence rooms division financial performance in Indonesian hotels. The findings confirm that rooms division financial performance is determined not only by occupancy levels and tourism demand, but also by the effectiveness of managerial capability, operational financial control, and technology-enabled operational integration within hotel operations. The study demonstrates that revenue management capability contributes positively to rooms division financial performance through stronger demand forecasting, dynamic pricing implementation, inventory optimization, market segmentation, and revenue monitoring. Hotels with stronger revenue management capability are therefore more capable of improving ADR, RevPAR, occupancy efficiency, room revenue productivity, and operational financial sustainability.

The findings also confirm that front office financial control significantly contributes to rooms division financial performance. Billing accuracy, payment verification, room posting accuracy, cancellation handling, deposit control, transaction monitoring, and coordination with accounting systems strengthen revenue realization accuracy and reduce the possibility of revenue leakage and financial discrepancies. This finding indicates that front office operations should no longer be viewed merely as guest service activities, but also as strategic operational financial control mechanisms directly influencing hotel financial sustainability. Effective front office financial control therefore plays an important role in maintaining operational transparency, financial accountability, billing reliability, and operational financial efficiency within rooms division management.
In addition, the study demonstrates that digital reservation integration significantly improves rooms division financial performance. Integrated reservation systems enable hotels to synchronize reservation information, room inventory updates, pricing structures, booking status, and operational coordination across multiple digital booking channels in real time. The findings indicate that digital reservation integration helps hotels reduce operational fragmentation, overbooking risk, pricing inconsistencies, duplicate reservations, delayed inventory synchronization, and inaccurate billing information. Consequently, digital reservation integration contributes positively to reservation accuracy, pricing consistency, operational coordination, revenue realization, and operational financial efficiency within hotel operations.

More importantly, this study confirms the moderating role of digital reservation integration in strengthening the effects of revenue management capability and front office financial control on rooms division financial performance. The findings indicate that revenue management capability becomes more effective when hotels possess integrated reservation systems capable of supporting real-time pricing responsiveness, reservation synchronization, occupancy visibility, and operational coordination. Similarly, front office financial control produces stronger financial outcomes when reservation systems, billing systems, payment records, and accounting systems are interconnected and synchronized. These findings confirm that digital reservation integration functions not only as a technological infrastructure but also as a strategic operational capability that strengthens managerial effectiveness, operational coordination, pricing responsiveness, transaction accuracy, and financial accountability within contemporary hotel operations.
The study contributes theoretically to hospitality financial management literature by integrating perspectives from revenue management capability, front office financial control, and digital reservation integration into a unified structural framework explaining rooms division financial performance. Previous hospitality studies have predominantly focused on customer satisfaction, booking behavior, digital experience, online reviews, and service quality, whereas this study emphasizes the importance of operational financial management and technology-enabled operational coordination within rooms division activities. The study therefore extends hospitality management literature by demonstrating that hotel financial performance increasingly depends on the interaction between managerial capability, operational financial control, and digital operational integration in digitally connected hospitality environments.

The study also contributes methodologically by applying SEM-PLS to examine direct and moderating relationships among managerial, operational, and technological constructs within hotel operations. The use of moderation analysis provides a more comprehensive understanding of how digital reservation integration strengthens operational and financial management capability within rooms division activities. The findings therefore provide empirical evidence supporting the importance of integrated digital operational systems in improving hotel financial performance.

From a practical perspective, the findings suggest that hotel managers should strengthen revenue management capability through better forecasting systems, dynamic pricing implementation, inventory optimization, distribution channel management, and pricing analytics. Hotels should also improve front office financial control through stronger billing verification, payment monitoring, cancellation management, room posting accuracy, and coordination between front office and accounting departments. Most importantly, hotel management should invest in integrated reservation systems connecting PMS platforms, online booking channels, RMS systems, front office operations, and financial reporting systems. Such integration may improve reservation synchronization, reduce operational errors, strengthen pricing consistency, improve financial transparency, minimize revenue leakage, and ultimately enhance rooms division profitability and financial sustainability.
Despite its contributions, this study has several limitations that should be acknowledged. First, the study employs a cross-sectional research design, meaning that the findings represent hotel operational conditions at a single point in time. Consequently, the study cannot fully explain long-term changes in hotel operational capability, digital transformation processes, or financial performance dynamics. Second, the study relies on self-reported questionnaire data obtained from hotel operational personnel, which may contain perceptual bias despite the implementation of procedural remedies and common method bias assessment. Third, the study focuses specifically on Indonesian hotel operations, which may limit the generalizability of the findings to different hospitality markets, tourism destinations, or international hotel environments. Fourth, the study examines only selected managerial, operational, and technological variables. Other

potentially important factors such as organizational culture, technological readiness, leadership capability, service quality, organizational agility, customer satisfaction, competitive intensity, and innovation capability were not included in the structural model. Therefore, future studies are recommended to employ longitudinal research designs to examine the long-term effects of revenue management capability, front office financial control, and digital operational integration on hotel financial sustainability. Future research may also expand the research model by incorporating additional variables such as technological readiness, organizational agility, artificial intelligence adoption, service innovation, strategic leadership capability, customer relationship management, or organizational learning capability. Comparative studies across hotel categories, tourism destinations, or international hospitality markets may provide broader insights into the role of digital operational integration in hotel financial performance. In addition, future studies may utilize mixed-method approaches or qualitative case studies to obtain deeper understanding regarding pricing decision-making, operational coordination, financial control mechanisms, and digital transformation processes within hotel rooms division management.

Overall, this study demonstrates that rooms division financial performance is optimized when revenue management capability, front office financial control, and digital reservation integration operate as an interconnected operational ecosystem. The findings confirm that digital operational integration has become a strategic necessity in contemporary hotel management because hotel financial sustainability increasingly depends on pricing responsiveness, reservation synchronization, operational transparency, financial accountability, and integrated operational coordination within digitally connected hospitality environments.

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DECLARATION OF CONFLICTING INTERESTS

The authors declare that there are no conflicts of interest regarding the publication of this article. The research was conducted independently without any financial or commercial relationships that could be construed as a potential conflict of interest.

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