



Turnitin Originality Report

C12 RAMAN NOORDIN AND FUAD PAPER

by Anónimo

From Quick Submit (Quick Submit)

Processed on 26-Nov-2018 20:02 WIB

ID: 1044907195

Word Count: 11200

Similarity Index	Similarity by Source	
14%	Internet Sources:	13%
	Publications:	7%
	Student Papers:	N/A

sources:

- 1 1% match (Internet from 04-Jun-2017)
http://studentsrepo.um.edu.my/4720/1/PhD_SMA_TAL_2014.pdf

- 2 1% match (Internet from 21-May-2014)
<http://to-do-centro-oeste.wordpress.com/>

- 3 1% match (Internet from 09-Sep-2017)
<https://eprints.soton.ac.uk/346737/1/STRATEGIC%2520MANAGEMENT%2520ACCOUNTING%2520marpaperfinalfinal>

- 4 1% match (Internet from 17-Mar-2011)
<http://www.allbusiness.com/reports-reviews-sections/case-studies/13484816-1.html>

- 5 < 1% match (Internet from 04-May-2016)
<http://www.aeca1.org/xviiicongresoaeaca/cd/76d.pdf>

- 6 < 1% match (publications)
[Robert W. Scapens. "Management Accounting", Springer Nature America, Inc, 1991](#)

- 7 < 1% match (Internet from 15-May-2018)
<http://shura.shu.ac.uk/19610/1/10694491.pdf>

- 8 < 1% match (Internet from 12-Sep-2018)
http://josephho33.blogspot.com/2016/09/a-mind-mapping-based-literature-review_8.html

- 9 < 1% match (Internet from 16-Feb-2017)
<http://documents.mx/download/link/lord-1996>

- 10 < 1% match (Internet from 26-May-2016)
<http://www.inderscience.com/storage/f108123291115476.pdf>

- 11 < 1% match (publications)
[William A.J. Nixon, John Burns. "Management control in the 21st century", Management Accounting Research, 2005](#)

- 12 < 1% match (Internet from 26-Jan-2015)
http://www.gucosa.de/fileadmin/data/gucosa/documents/5228/data/Title_250706.pdf

- 13 < 1% match (Internet from 25-Feb-2011)
<http://dspace.bracu.ac.bd/bitstream/10361/580/1/vol%203%20No.%202.13.pdf>

- 14 < 1% match (Internet from 28-Jul-2014)

http://www.doria.fi/bitstream/handle/10024/97319/Ae10_2004Puolam%c3%a4ki.pdf?sequence=2

-
- 15 < 1% match (Internet from 19-May-2016)
http://discovery.dundee.ac.uk/portal/files/4254587/Ali_phd_2014-2.pdf
-
- 16 < 1% match (Internet from 01-Apr-2016)
http://mro.massey.ac.nz/bitstream/handle/10179/4036/02_whole.pdf?isAllowed=y&sequence=1
-
- 17 < 1% match (Internet from 23-Feb-2018)
<http://www.emeraldinsight.com/doi/full/10.1108/09513570810854400>
-
- 18 < 1% match (Internet from 09-Aug-2014)
<http://herkules.oulu.fi/isbn9789514285288/isbn9789514285288.pdf>
-
- 19 < 1% match (Internet from 18-Mar-2016)
<http://lse.ac.uk/accounting/news/40-years-of-Accounting,-Organizations-and-Society.aspx>
-
- 20 < 1% match (Internet from 19-Mar-2017)
http://myjurnal.my/filebank/published_article/48693/3.pdf
-
- 21 < 1% match (Internet from 24-Jun-2011)
http://ep3.uum.edu.my/1681/1/Mahmoud_Mohmad_Ahmad_Al-Eqab.pdf
-
- 22 < 1% match (Internet from 04-Nov-2018)
<https://epdf.tips/contemporary-issues-in-management-accounting.html>
-
- 23 < 1% match (Internet from 20-May-2016)
<https://hydra.hull.ac.uk/assets/hull:5345a/content>
-
- 24 < 1% match (publications)
[Roslender, Robin Hart, Susan Ghosh, Joyd. "STRATEGIC MANAGEMENT ACCOUNTING: refocusing the agenda.", Management Accounting \(British\), Dec 1998 Issue](#)
-
- 25 < 1% match (Internet from 14-May-2014)
http://businessperspectives.org/journals_free/ppm/2010/PPM_EN_2010_03_cont_Waweru.pdf
-
- 26 < 1% match (Internet from 21-May-2018)
<https://www.emeraldinsight.com/doi/full/10.1108/JIC-10-2014-0114>
-
- 27 < 1% match (Internet from 18-Mar-2010)
<http://www.afaanz.org/openconf/afaanz/paper.php?p=296.doc>
-
- 28 < 1% match (publications)
[Franco Cescon. "The Impact of AMT Firm Characteristics on Innovative Costing Techniques and Non-Financial Measures of Performance", Emerald, 2012](#)
-
- 29 < 1% match (Internet from 30-Oct-2014)
http://webcache.googleusercontent.com/search?q=cache:yG0sOogRB_UJ:www.ccsenet.org/journal
-
- 30 < 1% match (Internet from 29-Jan-2017)
<https://www.econjournals.com/index.php/irmm/article/download/2322/pdf>

- 31 < 1% match (Internet from 13-Jun-2017)
https://umexpert.um.edu.my/file/publication/00001786_20704.pdf
- 32 < 1% match (Internet from 25-Jan-2017)
<http://econjournals.com/index.php/ijefi/article/download/2687/pdf>
- 33 < 1% match (Internet from 08-Jan-2015)
http://www98.griffith.edu.au/dspace/bitstream/handle/10072/41321/11799_1.pdf?sequence=1
- 34 < 1% match (Internet from 06-Sep-2017)
http://epublications.bond.edu.au/cgi/viewcontent.cgi?amp=&article=1032&context=discussion_papers
- 35 < 1% match (Internet from 11-Oct-2009)
<http://www.pacis-net.org/file/2007/1323.pdf>
- 36 < 1% match (Internet from 25-Aug-2016)
<https://www.scribd.com/doc/310061765/1>
- 37 < 1% match (Internet from 28-Dec-2017)
<http://kantakji.com/media/165565/file950.pdf>
- 38 < 1% match (Internet from 07-Apr-2012)
<http://www.ajbmr.com/articlepdf/ajbmr01n0401.pdf>
- 39 < 1% match (Internet from 22-Jun-2017)
<http://theses.whiterose.ac.uk/14980/1/531154.pdf>
- 40 < 1% match (Internet from 26-Jun-2010)
<http://adt.lib.rmit.edu.au/adt/uploads/approved/adt-VIT20080724.102053/public/02whole.pdf>
- 41 < 1% match (Internet from 18-Nov-2018)
<https://ro.ecu.edu.au/cgi/viewcontent.cgi?article=1149&context=theses>
- 42 < 1% match (Internet from 29-Jul-2015)
http://theses.bham.ac.uk/3541/2/Germanos_12_PhD.pdf
- 43 < 1% match (Internet from 16-Jan-2013)
<http://www.wbiconpro.com/113-Siti.pdf>
- 44 < 1% match (Internet from 23-May-2014)
<http://www.edi-info.ir/files/Strategic-Management-Accounting-Lots-in-a-Nam.pdf>
- 45 < 1% match (Internet from 05-Sep-2014)
http://www.jofamericanscience.org/journals/am-sci/am0910/010_20129bam0910_78_89.pdf
- 46 < 1% match (Internet from 19-Oct-2015)
<http://www.diva-portal.org/smash/get/diva2:682075/INSIDE01.pdf>
- 47 < 1% match (Internet from 02-Jun-2018)
<https://theses.ncl.ac.uk/dspace/bitstream/10443/347/1/Alnamri93.pdf>

- 48 < 1% match (publications)
[Pietro Micheli, Matteo Mura. "Executing strategy through comprehensive performance measurement systems", International Journal of Operations & Production Management, 2017](#)
- 49 < 1% match (Internet from 15-Apr-2018)
https://www.research.manchester.ac.uk/portal/files/54556013/FULL_TEXT.PDF
- 50 < 1% match (Internet from 22-Dec-2015)
<http://www.freepatentsonline.com/article/International-Journal-Strategic-Management/237305841.html>
- 51 < 1% match (Internet from 03-Dec-2016)
<https://insis.vse.cz/zp/50380>
- 52 < 1% match (Internet from 27-Jul-2018)
http://doras.dcu.ie/18125/1/Accounting_Information_in_New_Product_Development.pdf
- 53 < 1% match (Internet from 18-Oct-2017)
<https://core.ac.uk/download/pdf/57120.pdf>
- 54 < 1% match (Internet from 12-Feb-2017)
<http://eprints.hud.ac.uk/5939/1/273719.pdf>
- 55 < 1% match (Internet from 19-Jan-2015)
http://www.bjournal.co.uk/paper/bjass_14_2/bjass_14_02_05.pdf
- 56 < 1% match (Internet from 15-Feb-2017)
http://eprints.utas.edu.au/22880/2/Grimmer_whole_thesis_ex_pub_mat.pdf
- 57 < 1% match (Internet from 25-Aug-2018)
http://www.ros.hw.ac.uk/bitstream/handle/10399/2870/WeirK_0414_sml.pdf?isAllowed=y&sequence=1
- 58 < 1% match (Internet from 29-Feb-2012)
http://www.tritonia.fi/pages/gradu_getfile.php?id=2520
- 59 < 1% match (Internet from 01-Jun-2018)
<https://bura.brunel.ac.uk/bitstream/2438/1375/1/BF%202006.pdf>
- 60 < 1% match (Internet from 27-Nov-2015)
http://ir.canterbury.ac.nz/bitstream/handle/10092/865/thesis_fulltext.pdf.txt;jsessionid=888B37F362FA95BCFB3AE771A!sequence=2
- 61 < 1% match (Internet from 02-Nov-2017)
http://revista.cafr.ro/temp/Article_9542.pdf
- 62 < 1% match (Internet from 02-Mar-2018)
<http://www.emeraldinsight.com/doi/full/10.1108/18325911011025704>
- 63 < 1% match (Internet from 28-May-2018)
https://umexpert.um.edu.my/file/publication/00014622_160221_72167.pdf

- 64 < 1% match (Internet from 13-Sep-2011)
<http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.138.1596&rep=rep1&type=pdf>
-
- 65 < 1% match (Internet from 26-Feb-2018)
<http://www.emeraldinsight.com/doi/full/10.1108/18325910710820283>
-
- 66 < 1% match (Internet from 11-Mar-2016)
<http://etheses.bham.ac.uk/6191/1/Sa'id10PhD.pdf>
-
- 67 < 1% match (Internet from 31-May-2018)
<https://www.tandfonline.com/doi/full/10.1080/0963928042000201293>
-
- 68 < 1% match (Internet from 27-Jul-2018)
http://doras.dcu.ie/15078/1/PHD_Sean_Byrne.pdf
-
- 69 < 1% match (Internet from 10-May-2014)
http://archive.org/stream/internationaljou36univ/internationaljou36univ_djvu.txt
-
- 70 < 1% match (Internet from 02-Dec-2016)
<http://journal.uui.ac.id/index.php/JAAI/article/download/2236/2038>
-
- 71 < 1% match (Internet from 22-Dec-2007)
<http://lib.tkk.fi/Diss/2002/isbn9512263335/isbn9512263335.pdf>
-
- 72 < 1% match (Internet from 24-Sep-2010)
http://www.business.otago.ac.nz/acty/docs/courseoutlines/2004/ACCT408_courseoutline_s1_2004.pdf
-
- 73 < 1% match (Internet from 11-May-2008)
<http://www.ifac.org/Library/Article.tpl?NID=9762908175453>
-
- 74 < 1% match (Internet from 12-May-2011)
<http://scholar.sun.ac.za/bitstream/handle/10019.1/4149/Ronn,%20M.pdf?sequ>
-
- 75 < 1% match (Internet from 14-Feb-2014)
<http://www.id-ec.net/publications/idec2012.pdf>
-
- 76 < 1% match (publications)
[Colin Drury. "Management and Cost Accounting", Springer Nature, 1992](#)
-
- 77 < 1% match (publications)
[Chong M. Lau, Vimala Amirthalingam. "The Relative Importance of Comprehensive Performance Measurement Systems and Financial Performance Measures on Employees' Perceptions of Informational Fairness", Emerald, 2014](#)
-
- 78 < 1% match (publications)
["Accounting Information Systems for Decision Making", Springer Nature America, Inc, 2013](#)

paper text:

Malaysian

53 **Journal of Business and Economics** Vol. 1, No. 1,

June 2014, 47 – 71 ISSN 2289-6856 Strategic Management Accounting: State-of-the-Art Raman Noordina*, Yuserie Zainuddinb, Fuadc and Rasid Maild a,dFaculty of Business, Economics and Accountancy, Universiti Malaysia Sabah, Malaysia bFaculty of Manufacturing and Management Technology, Universiti Malaysia Pahang, Malaysia cFakultas Ekonomika dan Bisnis, Universitas Diponegoro, Indonesia Abstract The current paper presents the

17state-of-the-art of strategic management accounting

(SMA) information usage among organisations. Despite SMA claimed importance to organisations operating in today's competitive environment, little is known about its current achievement. In Malaysia in particular, the subject is almost absent. Thus, motivated by the scant attention given to SMA, the current paper attempts to present the current development of the subject. Specifically, inherited by the disparate concepts put forth by its various advocates, the current paper presents a review of its development and result of a pilot research carried out on manufacturing companies operating in Malaysia. It is interesting to note that despite the doubts cast by some advocates, organisations used strategic management accounting information to greater extent. The current finding enriches the limited knowledge on organisations' extent of SMA usage which explicitly rejecting doubts about the subject's rhetorical states, and reveal the potential of SMA to further progress. However, inherited by the exploratory nature of the current findings generalisation is to be cautioned. More robust future study is suggested. Keywords: strategic management accounting, competitive market,

1competitor information analysis, customer information analysis, product-related information analysis

1 Introduction Well into the eighties, the efficacy of management accounting information has been questioned particularly on its ability to fulfil contemporary companies' information requirements (Johnson & Kaplan, 1987). Some had called it as crisis in management accounting (e.g. Bromwich & Bhimani, 1989). It is claimed that its traditional information had failed to provide the information requirement for organisations' strategic purpose (Bromwich & Bhimani, 1989; Johnson & Kaplan, 1987; Roslender & Hart, 2003). The argument was on its ability to fulfil the information requirement that could contribute to organisations' competitiveness, and long-term performance (Hiromoto, 1988; Johnson & Kaplan, 1987; Kaplan, 1984). As a result,

9strategic management accounting emerged in the literature in about the

same time claimed as a new development that could remedy the shortcoming of the traditional management accounting information (Simmonds, 1981). *Corresponding author Tel: +60 88-320000; Fax: +60 88320360 E-mail address: raman@ums.edu.my However, it is rather daunting that the development of SMA has not received much publicity by fellow academia even until recently. Review of literature reveals that only a handful of published work could be found, and mostly were conceptual in nature. As a consequence, limited is known about its achievement. Some had even cast doubts on its practicality and assumed it as another figment of academic imagination (e.g. Lord, 1996). Nevertheless, previous researches had evidenced that SMA has made progress though it varies among organisations

5(e.g. Cravens & Guilding, 2001; Cadez, 2006; Guilding, 1999; Guilding et al., 2000).

In contrast, Langfield-Smith (2008) considers that SMA is lacking in success. Notwithstanding, the current paper argues that SMA has made a tremendous progress that academia failed to recognised. Perhaps, the problem could be attributed to the emphasis made by the previous researchers that had been narrowed to searching for specific techniques that they claimed as SMA's proxy. Thus, motivated by the potential of SMA to serve organisations' information requirement and the limited attention given by academia, the current paper presents its conceptualisation about how SMA information could be captured through a detailed

review on the current progress of SMA. In addition, the progress of SMA information usage in Malaysia is also presented based on the result of a pilot study carried out on manufacturing companies. The paper will be organised as follows. Inherited by the paucity of SMA in the literature, a detailed review on the subject will be presented in the first following section. The origin and the need for SMA is then discussed in the following section. Subsequently, result of a pilot study portraying a general scenario on SMA information usage amongst manufacturing companies is also presented. Finally, the paper ends with a section on discussion and conclusion which highlighted the implication to theory and practice, and suggestion

4for future research. 2 Literature Review 2.1 Strategic Management
Accounting (SMA) The term SMA has

emerged

40in the accounting literature in the early eighties parallel with the development
of

strategic thinking in business (Simmonds, 1981). It is the move towards changing

66cost and management accounting systems to capture and provide
information

that are pertinent to organisation's sustainable competitive advantage (Spicer, 1990). However, its development is considered by many as 'slow' and 'ill defined', and consequently 'what constitute SMA' is left tentative (Carr & Tomkins, 1996; Coad, 1996; Langfield-Smith, 2008; Lord, 1996). This is rather daunting despite being first made apparent for more than two decades now, coupled with the criticisms and calls for a serious thought

64on the role of traditional management accounting in providing information for
organisations operating in

today's furious competitive business environment (Bromwich,

181990; Bromwich & Bhimani, 1989; Guilding et al., 2000; Johnson & Kaplan,
1987; Roslender & Hart, 2003; Simmonds, 1981).

To date, the SMA development has been 'conceptually descriptive' while only a dearth of empirical evidences is available. Nonetheless, a handful of notable attempts have shed some lights on the broad 'elements' of management accounting information that deemed to be of strategic essentials, and consequently paved some directions of how the subject could be further developed

30(e.g. Cadez, 2006; Cadez & Guilding, 2008; Coads, 1996; Cravens & Guilding,
2001; Guilding, 1999; Guilding et al., 2000;

Palmer, 1992; Roslender, 1995; Tillman & Goddard, 2008). These studies found that organisations have used some elements of SMA information (within their definition) for decades for various purposes that academics fail to recognise (Collier & Gregory, 1995; Hiramoto, 1988; Simmonds, 1981). For example, information about competitors which is one of SMA information elements were found to be widely used by companies as a mean to manage their market competition (pricing competition, cost management) and strategy implementation (Collier & Gregory, 1995;

5 **Cravens & Guilding, 2001; Guilding, 1999; Guilding et al., 2000;**

Palmer, 1992). In addition, Tillman and Goddard (2008) found that company uses strategic management accounting information to understand its strategic situations. The next section presents some important developments in management accounting that leads to the need for SMA information.

77 **Specifically, it attempts to answer the question of**

'why?', 'what?', and 'how?' with regards to SMA. This is warranted due to 'what it is?' is still being debated and questioned. Apparent gaps seem to be attributed to its disparate conceptualisations and too broad a concept entails by the subject. Therefore, to better understand and appreciate the emergence of, and the requirement for SMA, a brief review on the evolution of management accounting is presented. Moreover, the underlying themes and concepts embedded in SMA advanced by its advocates are unravelled, and the elements of SMA information are put forward. 2.2 The Emergence of Strategic Theme in

70 **Management Accounting Management accounting system is** recognised as providing a

42 **most important** source **of** formal **information in an organisation (Hopwood, 1972).**

It plays

15 **a vital role in helping the managers of complex and hierarchical**

organisations by providing the information that enables them to plan, to organise, and to control (Kaplan, 1989; Horngren, 1996). As a control mechanism, it enables organisation to ensure that its sub-units act in a coordinated and cooperative fashion (Lebas & Weigenstein, 1986), and subsequently serves as a catalyst for achieving organisations' overall objectives (Lowe, 1971; Ouchi, 1979; Otley, Broadbent, & Berry, 1995). In a more contemporary business environment, management accounting's role is found to be extended to provide

48 **information that enables an organisation to** pursue their **strategic objectives** successfully, **and**

competitively. To a certain extent, management accounting information provides a strategic mean that essentially used by an organisation to execute plans and monitor their superiority relative to its competitors. For example, Mia and Clarke (1999) had found that management accounting information was used by organisations to facilitate them to adapt and implement plans in response to their competitive environment through its benchmarking information relative to other companies, and have consequently contribute positively to performance. This development has shown the changing role of management accounting information. Parallel to the view, Roslender et al. (1998) commented that management accounting role itself has shifted from serving mere factory purposes to aiding directly meeting new market challenges through focusing information

24 **which is externally focused on the final goods market where** companies **make profits and encounter their**

competition. In line with the development, Bhimani & Keshtvarz, (1999) found a great involvement on the part of management accountants in strategic planning activities via providing data or analysis of different elements of

14 strategic planning. The learning orientation of management accounting information is

emphasised. As a result of these development, today's management accounting system has been called to change its emphasis from 'narrow' and 'internal' orientated towards more 'management' and 'strategic' in nature to commensurate with the new information requirement (Bromwich & Bhimani, 1989; Johnson & Kaplan, 1987).

10 Nixon and Bruns (2005) reiterated that the control needs of current environment are significantly different from those developed in the earlier period and improvements are urgently required

as

11 companies must today compete on several bases simultaneously,

whereby

11 knowledge, competence and intangible assets (reputation, customer loyalty, and relationships) have become relatively more important

drivers of competitive advantage. In retrospective, formal management accounting has approximately been practised as early as mid 1800 (Solomon, 1968). The

13 emergence and rapid growth of railways in the mid-nineteenth century was the major driving force in the development of management accounting

system which was later

76 adopted and extended in other business sectors due to the

need to closely evaluate and monitor the efficiency of internal processes (Johnson & Kaplan, 1987). Nonetheless, the initial development phase bound to emphasis on the

6 determination of product costs which stressed on cost allocation and

absorption costing. Control was performed through surveillance

6 of direct labour, direct materials, and

overhead costs (Ezzamel & Hart, 1987). Scientific management movement influenced much of this phase where organisations

25 **concentrated on improving the efficiency of the production processes by simplifying and standardising the operations**

and consequently need to refine their techniques for determining standards for cost control (Drury, 1996). Hence, inherited by the nature of its use, the emphasis was on 'mere costing' and efforts were devoted towards costs accuracy. This phase was marked as the pursuit of 'absolute truth' or the search for 'true costs' (Horngren, 1975). However, when business expanded and decentralisation became essential, the former approach was criticised. It was argued that there was no such thing as 'true' cost applicable to every situation.

39 **As a consequence, the emphasis of management accounting has changed to incorporate the**

concept of 'different costs for different purposes' where 'cost relevance' (Ezzamel & Hart, 1987), or 'conditional truth' (Horngren, 1975) prevail. In this second phase, management accounting advocates argued that the cost of a product cannot be viewed as a unique unambiguous figure on which to base managerial decisions relating to such matters as pricing, product profitability, product mix, and management control. It depends on the purpose which the cost is meant for. For example, the approach such as 'transfer pricing' was part of this development whereby it was in line with the concepts of responsibility centres (cost, profit, and investment centres). It was in this phase management accounting incorporates a 'user-oriented' or 'user decision' model approach to cost accounting and the element of 'management' was emphasis. Other examples, such as the concepts of 'contribution', 'analysis of cost behaviour', 'overhead allocation', emerged in the literature during this era. It was notable that emphasis of

59 **management accounting in the earlier phases was to fulfil organisation's information requirement for**

meeting their optimisation and efficiency endeavour (Hiromoto, 1988) – or rather operational purpose. In addition, during these earlier phases management accounting was mainly developed by engineers and practitioners (Scapens, 1990, in Abdul Khalid, 2003). As a consequence, the advocates advanced what they thought to be 'the best way' to do things. One notable drawback was the cost of information or the benefits that may be generated from alternative courses of action was neglected. As a remedy, the third phase adopted an 'information-economics' approach which influenced much

72 **of the development of management accounting techniques. Demski and Feltham (1976) in**

Ezzamel and Hart (1992) the pioneer of the approach asserted that due consideration must be given to available opportunities and prevailing tastes and beliefs. In other words, the desirability of information dependent on the purpose of the information and on the cost of producing more accurate measures (cost and benefits). The costs involve in producing such information should not exceed the benefits. The concept such as opportunity cost was introduced in the course of decision making. It was during this phase that the application of mathematical modelling became apparent. Nevertheless, inherited by its normative and prescriptive nature of earlier development, it is not surprising that limited appreciation was evidenced on the techniques suggested for financial decision making. This phenomenon was attributed to the failure of methods

6 **to meet the needs of decision-makers**

in a cost-effective way and the inappropriateness of competitive market assumptions (Scapens, 1991). As a result,

60 **theory and practice of management accounting** found to be

incongruent, where

6 **theory includes the various mathematical and statistical techniques**

while simpler techniques were preferred in practice (Scapens, 1991). Academics have been criticised as not addressing the practical aspects of practices and techniques they portray as useful for organisation (Otley, 1995), and worse of all claimed as irrelevant (Johnson & Kaplan, 1987). Concern with the shortcomings of earlier development, researches in management accounting had changed in emphasis to a 'positive' approach to explain observed practices (Ezzamel & Hart, 1987). This view quite naturally prompted the search for reasons underlying observed practices.

68 **Management accounting researchers** strive to understand the determinants of **management accounting**

information usage. From this perspective, it rejected the notion of 'universalistic' way of setting up

47 **the management accounting** systems, and recognising the context in which it **operates**

(Hopwood, 1976). Perhaps, the birth of 'Accounting, Organizations and Society' journal in 1976 reiterated that management accounting should be seen in a broader perspective rather than exerting effort on its technicality. Hopwood in his editorial note express this concern as saying (Hopwood, 1976, p.1): '... Accounting has played

19 **important formal means of collecting, analysing and communicating information on the financial activities and performance of all forms of**

organisation... however, although recognised as important, all too often accounting has been seen as a rather static and purely technical phenomenon...' It was during this era that management accounting has become increasingly conscious of the changing technological and organisational context of its operation (Ashton, Hopper, & Scapens, 1995). Greater emphasis was given on the control process (Ezzamel & Hart, 1987). Researchers incorporate organisational theory to explain the reasons behind certain practices and information requirements. For instance, contingency

22 **theory has been** widely used by **management accounting researchers** since 1980s to

explain

20 **that no one** universal **accounting system** applicable to all organisations

– it all

54 **depends on the** context in which the organisation operates

35(e.g. Chenhall & Morris, 1986; Gordon & Miller, 1976; Gordon & Narayanan, 1984;

Khandawalla, 1972; Otley, 1980). Earlier researchers investigated the implication of contextual variables where technology and environment being the main on management controls system (MCS) design and use. Thus far, the review reveals that the early development of management accounting has emphasised on operational control to achieve organisation's objectives. Organisation measures their success purely on 'bottom-line' figure. As a consequence, management accounting information was extensively used to meet standards that were set during organisation's planning stage. For example, standard costing was widely used to enable organisation to monitor their progress towards meeting budget through variance analysis. Moreover, attempts were devoted towards 'accuracy of cost allocation' to ensure cost assigned were accurate and reflective of the actual portion of cost. Implicit was its 'short-term' orientation. It was believe that concentration on efficient production through good cost control is sufficient to ensure good profits (Simmonds, 1981). As a consequence, control system developed was based on 'efficiency and optimisation' theme whereby emphasis was given on ensuring that employees work towards organisation's goals (Hiromoto, 1988). Thus, management accounting information was made available to fulfil this requirement of manufacturing control environment which concerned on optimisation and efficiency. Therefore, 'output control' and 'behaviour control' approach was commonly applied amongst manufacturer. In turn, management accounting information were characterised by internally driven, historical, and financial in nature. This has eventually been discovered as insufficient to serve the information requirement for organisation strategic achievement (Chenhall, 2003; Johnson & Kaplan, 1987; Roslender & Hart, 2003; Scapens, 1991). The criticisms become more appealing when strategy gain its prevalent in the 1980s for organisation to compete in the much intensified business environment (Langfield-Smith, 1997). As a consequence, inherited by its importance in providing organisation information requirement the evolution in management accounting continues until recent years. Among others, it was prompted by the debate on the 'relevance' of management accounting which (traditional) struck quite considerable attention amongst academics. In the mid eighties Johnson & Kaplan provocatively criticised that management accounting information were irrelevant

**38for managers' planning and control decisions (Johnson & Kaplan, 1987).
The**

main essence of their critics were management accounting as an information systems that should provide valuable inputs to managers for planning and control purpose has been tailored to suit external financial reporting requirements. The repercussion being, this system reported mere historical data, financial, internal, and within organisation's reporting period which is of less valuable for long-term

55planning and control purpose. **Johnson and Kaplan (1987)** also reiterated **that**

15management accounting has not changed, and fails **to respond to the** challenges posed by **the** changing **business environment.**

Further criticism put forward was traditional management accounting system has failed to report information that formed the elements of competitive advantage such

**12as quality, reliability, lead times, flexibility and customer satisfaction,
despite the fact that those represent the strategic goals of world-class
manufacturing companies**

(Drury, 1992). It is claimed that under the global environment, competitive advantage is of ultimate concern and companies' management accounting could contribute mightily (Hiromoto, 1988). The traditional

information characteristics claimed to have less relevance to inform managers on their organisation's future survival (Hiromoto, 1991), and the most uncomfortable is the claimed that it may lead to inferior decisions (Asthon et al., 1995). Otley (2008) in concurring about the fact reiterates

26 **that the role of traditional management accounting is diminishing.** Notably, most **of the** concerns were claimed **to be**

attributed to globalisation and market liberalisation which have made the market place to be open for entrants and exits of players with relax restriction, and thereby caused the market place to be unpredictable and uncertain, and competition intensified. Under this condition the business environment turns out to be characterised by escalating competition, changing competitive strategy, and product life cycle shorten (Morrow, 1992). In addition, because of the availability of choices and alternatives, the market turns out to be a buyer's market, and further characterised by sophisticated, not loyal, and demanding customers, thereby product price, quality, and functionality become the key success factors (Cooper, 1996). Hence, this has posed great challenges to managers

23 **to consider more effective ways of achieving competitive advantage and improving** organisational **performance (Baines & Langfield-Smith, 2003),**

and management accounting information is no exceptions (Chenhall & Langfield-Smith, 1998b). Therefore, most of the above developments have led to some crucial development claimed as remedies to the shortcomings of the previous development. For example, Simmonds (1981) advanced his concept of strategic management accounting which extends the traditional information to a more externally emphasis. In particular, he suggested for the inclusion and provision of competitor analysis in organisation's management accounting system, i.e. important aspect of being competitive. Bromwich (1990) concur the concept and further emphasis on the importance of analysis of market information with regards to products. Roslender (1995) in turns calls for accounting for strategic positioning whereby management accounting is

14 **designed to assist senior management to secure, and subsequently to sustain competitive advantage**

as opposed to its traditional function as scorekeeping, attention directing and relying on historical data which have little impact on organisational performance as they claimed. Thus, management accounting system as an integral part of organisation information system has been called to undergo a radical departure from its internally, optimisation ridden, and historically based information towards more externally focused (Bromwich, 1990; Roslender, 2003; Simmonds, 1981) and market-driven (Bromwich, 1990; Drury, 1992; Hiromoto, 1988)

51 **in order to provide and** serves the **information** requirements **for** meeting **the**

'emerging challenges'. In particular, management

44 **accounting is** called **to provide information that** enable organisation **to** evaluate **the** progress **of**

their chosen competitive strategy (Simmonds, 1981; Bromwich, 1990). It is essential if competitive advantage is to be sustained (Drury, 1996). Under this condition, organisations adopt a 'market control approach'. Embedded in the approach are a form of comparative analysis and emphasis on continuous learning (Lebas & Weigenstein, 1986; Ouchi, 1979) that enabled strategic decision maker to evaluate their current achievement. The

41 **role of management accounting system** under this perspective **is to provide** an on going **information**

and analysis regarding organisation's achievement (a reflection of its strategy success) relative to its rivals to enable decision maker to evaluate changes in their strategic position (Simmonds, 1981). For example, organisation practices competitor focused accounting to enable them to evaluate whether they are better off as

78 **compared to its core competitors in terms of** costs, cost structure, **and**

technology which will have a long term implication on performance sustainability (Gulding, 1999). To sum up, this section has briefly presented some important

49 **developments in the field of management accounting** which attempts to answer 'why?' strategic **management**

accounting information is required. It is apparent that management accounting has evolved quite significantly if not radical since its earlier existence. Review of literature reveals that the role it plays in an organisation has commensurately changed with business environment, technological advancement, and the rise to prominence of strategy in recent years generally. In particular, the requirement for SMA exists due

45 **to the inability of traditional management accounting to** serve the **information**

requirement for organisation's strategic purpose. Its traditional emphasis on short-term orientation (optimisation) and internal information (historical) claimed to be insufficient for organisation's long term competitiveness, where long-term orientation (future oriented) and external information is more crucial for organisation's sustainability (value creation) in current market environment. Furthermore, the requirement emerges due to the need for organisation to closely monitor the performance of its strategy in achieving its organisational strategic goals and objectives (Hoque, 2003). Today's contemporary business environment is characterised by escalating global competition, demanding customers and short product life-cycle (Morrow, 1992). As a consequence, quality, costs, and continuous innovation are becoming more important strategic priorities and being the main strategic pursuit among organisation (Bromwich, 1992). Thus, SMA is claimed to be important mean to successfully achieve strategic goals through the provision and analysis

61 **of the strategic information provided by** organisation's **management accounting system.**

2.3 Strategic Management Accounting – Concepts and the Underlying Theme The preceding section reveals that management accounting has evolved

75 **parallel with the development of technology** and business environment. **It is**

apparent that management accounting information has changed in emphasis in order to serve today's organisation purpose. Earlier development has neglected the strategic information requirement. As a result, strategic management accounting is claimed one of the emerging developments that may restore the relevance of management accounting in its organisational settings (Bromwich & Bhimani, 1989). It is portrayed as a crucial means for organisation to achieve superior performance via its

50 **provision and analysis of** strategic information **relating to strategy** formulation **and**

implementation (Bromwich, 1990; Roslender, 1995; Simmonds, 1981). This section attempts to dwell on 'what is SMA?' recognising the apparent scarcity of documented work on the subject. Noteworthy, review of literature further reveals that SMA development is still at its infancy stage and slow in pace, and what it should constitute is debatable. It is interesting to note that though SMA has been coined for more than two decades ago, only limited disjointed researches are available in the literature. Various perspectives have been put forth which attempt to define SMA, and pave some ways on how the matter may progress and further develop. As a consequence, SMA has also been interpreted and approached in different perspectives by respective researchers. There remains ample confusion regarding what SMA entails (Nyamori et al., 2001). Nevertheless, these advocates have implicitly highlighted some common themes and characteristics they claim as best featuring SMA. The term SMA was first formally coined in accounting literature in the early 1980s. Simmonds, whom have much influenced the requirement for SMA has conceptually put forth the potential of management accounting in aiding organisation to sustain their competitiveness (Simmonds, 1981; 1982; 1986). He criticises the

73 **traditional management accounting such as** internal **cost-volume-profit**

(CVP) as being inadequate for strategic purpose and calls for externally focused management accounting that can aid managers in formulating and monitoring their organisation's strategy

8 **(Simmonds, 1981). He** conceptualises **SMA as the provision and analysis of management accounting data about a business and its competitors** which is used **for developing and monitoring business strategy.**

It is apparent that he emphasises on the importance of learning about competitor information in dealing with organisation's strategic pursuit. Quite apparently that Simmonds's concern is on organisation's competitive positioning in its industry which is the basic determinant of future profits and organisation's value. Competitiveness is an outcome of organisation distinct capability relative to its competitors through creating competitive advantage (Barney, 1991). According to Simmonds (1981) this could be achieved through the provision of competitor's information and analysis relating to costs and costs structure (prices and market share) whereby an organisation will be able to make comparison with its main competitors. He has also emphasised on the continuous monitoring on these information so that an organisation could ensure its long term survival by being superior relative to its competitors. Inherited by the broad notion of SMA, the response amongst academic were not encouraging. Bromwich (1990; 1992) amongst the earliest who responded to the subject extends that SMA is crucial because of its ability to help managers

28 **to focus** their **efforts more on their markets**

(economics goods attributes) and ascertain

28 **cost positioning relative to its rivals**

(theory of contestable market).

22 **He argues that accounting has a role in**

providing management accounting information that enable an organisation to monitor its performance in the market place through optimum combination of product attributes and continuous monitoring its cost structure

relative to competitor

4 using a whole range of strategic variables over a decision horizon sufficiently long for strategic plans to come to fruition.

In addition, concurring with Simmonds, Bromwich further reiterates on the need for organisation to know about its competitors. In general, Bromwich has gone a step further by emphasising the importance of market factors in dealing with competition (Bromwich, 1990). It is apparent from the preceding discussion that today's customer become sophisticated, disloyal, and demanding. This has forced organisation to concentrate on the matters pertaining to the product market to maintain its existing share or to attract new customers. Bromwich argues that

7 organisation's market share depends on the match between the attributes provided by its products and consumer's tastes and on the supply of these attributes by competitors (Bromwich,

1992). Looking from this perspective, SMA is closely associated with marketing function. It emphasises that organisation should not only match their product and customers' taste but also it should offer product that is distinct from their competitors. It might be distinct in terms of costs or attributes of the product offered. It could be linked that the two advocates are in line with the concepts of competitive strategy postulated by Porter (1980; 1985). Bromwich in particular, very much assimilates Porter's concept of cost leadership (i.e. emphasis on competitors' costs structure) and product differentiation (i.e. emphasis on competitors and product attributes) in his argument. Porter (1980; 1985) postulated that organisation's could compete either being the lowest costs producer

2 (cost leadership), or by offering unique products (product differentiation)

for creating a defensible position and outperforming competitors in a given industry. Thus, two notable points emerge from Simmonds and Bromwich contentions about SMA. First, the importance of information and analysis of competitor costs, and costs structure as a means of creating competitive advantage is emphasised. With such information organisation could devote their effort towards creating their cost advantage compared to their core competitors which consequently leads to superiority in terms of pricing. Secondly, the importance of the information and analysis that reflects the value that market willing to accept. This perspective recognises marketing capability as the determinant of firm's sustainable performance. SMA information serves as a mean of achieving competitive advantage (marketing capability) via continuously providing the management with comparative information and analysis on the strategic indicators which are external to the organisation, and future oriented in nature. Nonetheless, earlier advocates have been conceptual and how it could be crystallised is a matter of concern, and left too abstract a subject. Other conceptual perspectives have been

52 offered by Shank (1989) and a series of Shank and Govindarajan

works (1988; 1989; 1992) through their concept of strategic cost management (SCM). Different from the former view, these authors incorporate accounting inputs to value chain analysis the concepts put forth by Porter (1980). For example, Shank and Govindarajan (1992) illustrated

9 how value chain analysis using strategic cost analysis would result in different decisions compared to using traditional management accounting techniques. Shank

(1989) argues that traditional

2management accounting often adopts a focus which is largely internal to the firm

whereas SCM emphasis on managing cost for the entire value chain. The focus is external to the firm whereby individual organisation is seen

2in the context of the overall chain of value- creating activities of which it is only a part – from basic raw material components to end-use consumers.
Embedded **in**

this concept is its continuous improvement on organisation processes throughout the value chain which subsequently has an implication on its costs structure. It recognises that cost information plays a role at each of business management cycle (Shank, 1989). Under SCM, organisation use the

1cost information explicitly directed at one or more of the four stages of the strategic management cycle

(strategy formulation, communicating strategy, develop and carrying tactics, and develop and monitor success of strategy) carried out through

29value chain analysis, strategic positioning analysis, and cost driver analysis (Shank, 1989).

The application of these analysis notably reflects the emphasis on strategic costs information where apparently traditional management accounting unable to fulfil these information requirements. It demands management accounting system information that is characterised by

18external and future oriented. For example, in monitoring **the** success **of**

organisation's strategy, it will require organisation

46to be able to compare the outcome **of** its strategy in **the market**

relative to its competitors i.e. the ultimate goal of every organisation in order to sustain its competitiveness and consequently protect their long term survival. While the advocates were arguing on the need for management accounting information to fulfil organisation's strategic purpose, Hiromoto (1988) reveals that the key success factor of Japanese companies compared to their Western competitors was that they tailored

65their management accounting systems in such **a way that**

support their continuous innovation through target cost management. It reinforces

34a top-bottom commitment to process product innovation by linking their **management** accounting system **to their**

company's strategies for innovation. It emphasises on continuous strategic thinking and act among employees. Nevertheless, distinct from SCM it considers the final market demand and work backward on the

allowable targeted costs that the organisation set earlier in the development process which is termed as 'market driven cost management' (Hiromoto, 1988) and promotes continuous product innovation during research and development phase. Thus, in brief it is apparent that the concepts advanced by the respective advocates distinct quite considerably from one and another. It spans from forwarding the analysis of information that claimed as crucial to

74be incorporated in organisation's management accounting system to

the individual techniques that could aid organisation to achieve their strategic pursuit. SMA being portray as competitive essentials. The review carried out reveals that three common themes emerge that can describe 'what?' SMA is. First is on the external orientation of SMA as opposed to internal oriented portrays by traditional management accounting. The respective advocates argue that management accounting system has to incorporate information and analysis on competitors, customers, and products to enable organisation to execute its strategic priorities especially with regards to cost management and their pursuit on product development. As been discussed somewhere in the preceding section, today's environment companies compete

67in terms of price and differentiation simultaneously (Adler et al., 2000).

Thus, by continuously providing the management (strategic) with information that relates to competitors, customers, and product, they will be able to make improvement where necessary. Secondly, to enable organisation to foresee their strategic direction, the SMA advocates emphasise on future oriented information, whereby the information will have a long term implication to company's future performance. Tillman & Goddard (2008) purport that organisation requires such information in its

3attempts to understand situations that may have occurred in the past, that might be occurring in the present, and that may also be anticipated for the future. In other words, **the**

information (management accounting) feed for strategic purposes should not concern mere accounting period but reflect the achievability of organisation's long term plan (strategy implementation). For example, information and analysis about customers will ensure that organisation has, as far as possible reflected in their strategic decision, and ideally will met customers' preferences and generate future demand. This is also apparent when SMA put emphasis on learning elements of management accounting information (Coad, 1996). Thirdly, it entails provision and analysis of information that are financial, non-financial, and qualitative in nature. This is apparent in line with the emphasis on SMA requirement for organisation's sustainable competitiveness. Langfield-Smith (2008) concurs that the

17non-financial information is an important component of SMA. SMA
information provides **a**

form of indicators, or rather signal that will alert organisation whether competitive advantage has been achieved according to plan, or more importantly superior than competitors. Notwithstanding to the theme underlying the respective advocates, the concepts put forward were too general and how it could be empirically tested bound to be problematic. Furthermore, what element to be included as SMA is also open for debate and the term itself entails too broad a concept. This could explain the paucity of published evidence on SMA. Nonetheless, these notable works can be the basis for further research endeavour. The review presented above implicitly suggested that SMA could be approached in two ways. First is through addressing the fundamental question of information requirements that portrays strategic concern. This could be carried out through investigating the element of information and analysis that claimed by respective advocates as crucial for organisation's strategic pursuit. Secondly, research can embark through looking at individual techniques that is claimed to constitute SMA. However, the issue of operationalisation in the latter

is problematic due to the uncommon terms used among organisations (Guilding et al., 2000), and the generalisability is rather limited. In addition, it also recognised that

3it would seem unlikely that the adoption of any one specific SMA technique will meet the requirements of all contexts

(Tillman & Goddard, 2008). As a result, the first approach is adopted in the current research simply attempting to unravel what SMA constitutes of and understanding the information usage by organisation. To sum up, this section attempts to unravel 'what is SMA?'. Briefly, SMA could be defined as management accounting information that is characterised by external, future-focused, and qualitative in nature used by organisation for their strategic pursuit. In particular, it could be further portrayed as information and analysis in relation to organisation's competitor, customer, and product; the information that are crucial for organisation strategic achievement. Note that the elements are also claimed to be crucial for organisation's strategy implementation and long term performance. However, the development has been conceptual and descriptive. To date, only a handful of documented empirical evidences are available with regards to SMA. As a consequence, much of the development can be considered as tentative and provide avenue for further research. Thus, the following section discusses and presents the findings of a pilot study carried out on manufacturing companies in Malaysia. 3 SMA's Current Achievement – Malaysian Evidence To recap, the current paper has been motivated by the scant attention given to SMA development. As a result, little is known about organisations' take-up. Based on the limited empirical studies carried out, wide variations of SMA practices were reported (e.g.

62Guilding et al., 2000; Guilding, 1999). However, despite the previous findings,

and the claimed infancy development of SMA, the current paper had revealed a more promising finding which portrays great potential of the subject. The result of the pilot study carried out by the current paper is presented below. 3.1 Sample The manufacturing companies were obtained

31from the directory of Federation of Malaysian Manufacturers (FMM) year 2007 as the

sample of the current research. Data was

37collected using mail questionnaire sent to top managers of the manufacturing companies. A total of

30 questionnaires were sent to randomly selected manufacturing companies, and only 23 questionnaires were returned and all were usable and used in the data analysis. Most of the companies were multinational companies (87%) and had

58been in operation for more than seven years. 28% of the companies

had an average annual sale of RM5mil – RM50mil in the past three years while the others (72%) marked an

56average annual sales in the past three years of

more than RM50mil. In terms of their focus market, 4.3% cater local market only, 26.1% cater for export market only, and 69.6% focus both local and export market. All respondents were top managers. 3.2 Variable Measurements Inherited by the limited interest shown on SMA, sourcing established measurement bound to be limited. To date, an instrument by Guilding et al. (2000) had paved direction on how SMA information could be captured. They had distilled twelve practices as SMA surrogate. However, preliminary

interviews carried out prior to the current research found that practitioners did not appreciate the technical terms utilised in the original instrument. As a result, the current research has refined the instrument and came up with a modified version consist of 26 items scale.

43 **Each respondent was** required **to indicate the extent of** their organisations' usage **of**

SMA information for their strategic purposes which anchored by

27 **seven point Likert** scales **ranging from '1 = Not used at all' to '7 = Greatly used'**

followed by the 26 items scale of which the first 10 items measured competitor information analysis, 6 items measuring customer information analysis, and another 10 items measuring product-related information analysis. As mentioned in the earlier part, the current research had conceptualised SMA information as having three dimensions which are represented by

1 **competitor information analysis, customer information analysis, and product-related information analysis. The**

reliability statistics for each measurement is presented

32 **in Table 1. It can be seen that the Cronbach alpha of the**

three dimensions scored more that the suggested minimum coefficient of .60 which

21 **indicates the stability and consistency with which the instrument** measures **the** concept **and assess the goodness of a measure (Sekaran,**

2003). Table 1 Reliability statistics (n = 23) SMA elements Cronbach's Alpha No. of items

1 **Competitor information analysis** .933 10 **Customer information analysis** .805
6 **Product-related information analysis**

.922 10 3.3 Results and Findings The current research reveals some interesting findings which shed some lights on the development of SMA information usage among organisations. Previous researches had reported that SMA information appreciation and level of usage by organisations were rather limited (e.g. Cadez, 2006;

5 **Guilding, 1999; Guilding et al., 2000; Guilding & McManus, 2002;**

Rickwood et al.,1990). The most widely utilised information was competitor information analysis, while other SMA information (e.g. customer information, product-related information) was rather negligible (Guilding

63 **et al., 2000).** However, **result of the current research**

shows an interesting progress about the level of SMA information usage among organisations.

16 **found that there** was **negligible use of the term 'strategic management accounting' in** organisation, **and** appreciation of **the term amongst** practicing **accountants is somewhat limited.**

Thus, having use technical terms as their measurement of SMA in their study might have contributed to the wide variation reported. In addition, the result of a preliminary interview carried out prior to the current research has also reiterated the problem. The second contribution is on the knowledge about the current state of SMA usage among organisation. As been reported in the earlier section, most of the samples were MNC with an average annual turnover of RM50mil. Though generalisation is limited due to the small number of sample (n=23), a general scenario could be set forth. The finding of the current research shows that organisation operating in today's competitive market widely used SMA information elements which the current research has conceptualised as consisting of information analysis on competitor, customer, and product-related. This finding highlighted the importance of the information. Otley (1994) has reiterated that the key goal of contemporary organisation centres on the need for survival by adaptation and

1 **only those** organisations **which match their capabilities to the changing needs of the market** place will **survive**

in the long-term. Thus, the current finding may imply that the manufacturing companies have used SMA information to adapt the needs

69 **of the competitive market.** Inherited by **the nature of the**

current research, the

33 **study's findings should be interpreted in light of** some **limitations.** Firstly is **due to**

the small sample size (n = 23). Future researches should extend the sample size to a bigger sample size to be able to have a better variation and reveal sensible insights. Secondly, the current research was an exploratory study with the main objective to seek the level of SMA information usage among organisation. Future research could consider designing a study that frame within a theoretical standing which perhaps could understand the antecedent and outcome of SMA information usage amongst organisation. This could offer better understanding on SMA related issue and could be

20 **used as a basis for** further refinement **of** strategic **management accounting system**

design by organisation. References Abdul Khalid, S. (2003). An overview of the development of management accounting research. *Malaysian Management Journal*, 7 (1), 1 – 16. Abdul Rahman, I. K. Omar, N., & Zainal Abidin, Z. (2003). The applications of management accounting techniques in Malaysian companies: An industrial survey. *National Accounting Research Journal*, 1 (1), 1 – 12. Adler, R., Everett, A. M., & Waldron, M. (2000). Advanced management accounting techniques in manufacturing: utilization, benefits, and barriers to implementation. *Accounting Review*, 24 (2), 131 – 150. Anderson, S., & Guilding, C. (2006). Competitor-focused accounting applied to a hotel context. *International Journal of Contemporary Hospitality Management*, 18 (3), 206 – 218. Anthony, R. N. & Govindarajan, V. (2005). *Management control systems* (10 th.). McGraw Hill. Ashton, D., Hopper, T., & Scapens, R. W. (1995). The changing nature of issues in management accounting. In D. Ashton, Hopper, T., and Scapens, R., W (eds.), *Issues in management accounting* (2nd ed., pp. 1 – 20): Prentice Hall. Baines., A., & Langfield-Smith., K. (2003). Antecedents to management accounting change: A structural equation approach. *Accounting, Organizations and Society*, 28, 675 – 698. Barney, J. B. (1991), Firm resources and sustained competitive advantage,

Journal of Management, 17 (1), 99 – 120. Baron, R., M. & Kenny, D., A. (1986). The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51 (6), 1173 – 1182. Belohlav, J. A. (1993). Quality, strategy and competitiveness. *California Management Review*, Spring, 55 – 67. Bhimani, A., & Keshtvarz, M. H. (1999). British management accountants: Strategically orientated. *Journal of Cost Management*, 13 (2), 25 – 31. Bromwich, M. (1990). The case for strategic management accounting: The role of accounting information for strategy in competitive markets. *Accounting, Organizations and Society*, 15 (1/2), 27 – 46. Bromwich, M. (1992). Strategic management accounting. In C. Drury (eds.), *Management accounting handbook* (pp. 128 – 153). Chartered Institute of Management Accountants. Bromwich, M., & Bhimani, A. (1989). Management accounting: Evolution not revolution. *Management Accounting*, 67 (9), 5 – 6. Bromwich, M., & Keshtvarz, M. H. (1999). British management accountants: Strategically oriented. *Journal of Cost Management*, March/April, 25 – 31. Burns, T., & Stalker, G. (1961). *The management of innovation*. London: Tavistock. Čadež, S. (2006). A cross-industry comparison of strategic management accounting practices: An exploratory study. *Economic and Business Review*, 8 (3), 279 – 298. Cadez, S., & Guilding, C. (2007). Benchmarking the incidence of strategic management accounting in Slovenia. *Journal of Accounting and Organisational Change*, 3 (2), 126 – 146. Cadez, S., & Guilding, C. (2008). An exploratory investigation of an integrated contingency model of strategic management accounting. *Accounting, Organizations and Society*, 33(7 – 8), 836 – 863. Carr, C., & Tomkins, C. (1996). Strategic investment decisions: The importance of SCM. A comparative analysis of 51 case studies in U.K., U.S., and German companies. *Management Accounting Research*, 7 (1), 199 – 217. Cesnovar, T. (2006). The impact of strategic management on business outcomes-Empirical research. *Journal for East European Management Studies*, 11(3), 227 – 243. Chenhall, R. H. (2003). Management control systems design within its organisational context: findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28, 127 – 168. Chenhall, R. H., & Langfield-Smith, K. (1998a). Adoption and benefits of management accounting practices: An Australian study. *Management Accounting Research*, 9, 1 – 19. Chenhall, R. H., and Langfield-Smith, K. (1998b). The Relationship between Strategic Priorities, Management Techniques and Management Accounting: An Empirical Investigation Using a Systems Approach. *Accounting, Organizations and Society*, 23(2), 243 – 264. Chenhall, R., H., & Morris, D., M. (1986). The impact of structure, environment, and interdependence on the perceived usefulness of Management Accounting Systems. *The Accounting Review*, LXI(1), 16 – 35. Chong, V. K., & Chong, M. C. (1997). Strategic choices, environmental uncertainty and SBU performance: A note on the intervening role of management accounting systems. *Accounting and Business Research*, 27 (4), 268 – 276. Cinquini, L., & Tenucci, A. (2006). Strategic management accounting: Exploring distinctive features and links with strategy. MRPA Paper no. 212, 1-26: <http://mprpa.ub.uni-muenchen.de/212/>. Coad, A. (1996). Smart work and hard work: explicating a learning orientation in strategic management accounting. *Management Accounting Research*, 7, 387 – 408. Cohen, J. & Cohen, P. (1983). *Applied multiple regression/correlation analysis for the behavioural sciences* (2nd ed.). Hillsdale, H.J: Lawrence Erlbaum. Collier, P., & Gregory, A. (1995). Strategic management accounting: a UK hotel sector case study. *International Journal of Contemporary Hospitality Management*, 7(1), 16 – 21. Cooper, R. (1996). Costing techniques to support corporate strategy: evidence from Japan. *Management Accounting Research*, 7, 219 – 246. Cravens, K., S. & Guilding, C. (2001). An empirical study of the application of strategic management accounting techniques. *Advances in Management Accounting*, 10, 95 – 124. Daft, R. L. (1998). *Organization theory and design* (6th ed.). USA: International Thompson Publishing. Daniel, S. S. & Reitsperger, W. D. (1991). Linking quality strategy with management control systems: empirical evidence from Japanese Industry. *Accounting, Organizations and Society*, 16 (7), 601 – 618. David, F. R. (2003). *Strategic management: Concepts and cases* (9 th ed.). Prentice Hall. Davila, T. (2000). An empirical study on the drivers of management control systems' design in new product development. *Accounting, organizations and society*, 25, 383 – 409. Dekker, H., & Smidt, P. (2003). A survey of the adoption and use of target costing in Dutch firms. *International Journal of Production Economics*, 84, 293 – 305. Dent, J. F. (1990). Strategy, organization and control: Some possibilities for accounting research. *Accounting, Organizations and Society*, 15 (1/2), 3 – 25. Dent, J. F. (1996). Global competition: challenges for management accounting and control. *Management Accounting Research*, 7, 247 – 269. Drury, C., & Tayles, M. (1995). Issues arising from surveys of management accounting practice. *Management Accounting Research*, 6, 267 – 280. Ezzamel, M., & Hart, H. (1987). *Advanced management accounting: An organisational emphasis* CASSELL. Federation of Malaysian Manufacturers (FMM) Directory (2007). Foster, G., Gupta, M., & Sjoblom, L. (1996). Customer profitability analysis: challenges and new directions. *Journal of Cost Management*, Spring, 5 – 17. Ghoshal, S. & Westney, D. E. (1991). Organizing competitor analysis systems. *Strategic Management Journal*, 12 (1), 17 – 31. Goold, M., & Quinn, J., J. (1990). The paradox of strategic control. *Strategic management Journal*, 43 – 57. Gordon., A., G., & Miller, D. (1976). A contingency framework for the design of accounting information systems. *Accounting*,

Organizations, and Society, 1 (1), 59 – 69. Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems, perceived environmental uncertainty and organisation structure: An empirical investigation. *Accounting, organizations and society*, 9 (1), 33 – 47. Govindarajan, V. (1988). A contingency approach to strategy implementation at the business-unit level: Integrating administrative mechanisms with strategy. *Academy of Management Journal*, 31 (4), 828 –853. Govindarajan, V., & Gupta, A. K. (1985). Linking control systems to business unit strategy: Impact on performance. *Accounting, Organizations and Society*, 10 (1), 51 – 66. Guilding, C. (1999). Competitor-focused accounting: An exploratory note. *Accounting, Organizations and Society*, 24, 583 – 595. Guilding, C., & McManus, L. (2002). The incidence, perceived merit and antecedents of customer accounting: An exploratory note. *Accounting, Organizations and Society*, 27, 45 – 59. Guilding, C., Cravens, K. S., & Tayles, M. (2000). An international comparison of strategic management accounting practices. *Management Accounting Research*, 11(113 – 135). Gul, F. A. & Chia, Y. M. (1994). The effects of management accounting systems, perceived environmental uncertainty and decentralization on managerial performance: A test of three-way interaction. *Accounting, Organizations and Society*, 19 (4/5), 413 – 234. Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis*. (6 th ed.). Prentice Hall International, Inc. Hergert, M., & Morris, D. (1989). Accounting data for value chain analysis. *Strategic management Journal*, 10 (2), 175 – 188. Hill, C. W. L. (1988). Differentiation versus low cost or differentiation and low cost: A contingency framework. *Academy of management Review*, 13 (3), 401 – 412. Hiromoto, T. (1988). Another hidden edge: Japanese Management Accounting. *Harvard Business Review* (July – August), 22 – 26. Hiromoto, T. (1991). Restoring the relevance of management accounting. *Journal of Management Accounting Research* (Fall), 1 – 15. Hoffjan, A. & Wömpener, A. (2006). Comparative analysis of strategic management accounting in German and English language General management accounting textbooks. *Schmalenbach Business Review*, July, 234 – 258. Hopwood, A. G. (1972). An empirical study of the role of accounting data in performance evaluation. *Journal of Accounting Research*, supplementary, 156 – 182. Hopwood, A., G. (1976). Editorial. *Accounting, Organizations, and Society*, 1 (1), 1 – 4. Hoque, Z. (2003). *Strategic management accounting - Concepts, processes and issues* (2nd ed.): Spiro Press USA. Hoque, Z., & James, W. (2000). Linking balanced scorecard measures to size and market factors: Impact on organizational performance. *Journal of Management Accounting Research*, 12, 1 – 17. Hoque, Z., Mia, L., & Alam, M. (2001). Market competition, computer-aided manufacturing and use of multiple performance measures: an empirical study. *British Accounting Review*, 33, 23 – 45. Horngren, C. T. (1975). Management accounting: Where are we? In *Management accounting and control*. Beyer Symposium, Madison University of Wisconsin. Horngren, C.T. (1996). *Introduction to management accounting*. Tenth ed. Prentice Hall. Isa, C. R., & Mooi, S. T. L. (2000). Management accounting practices: Trends and issues. *Accounting Journal* 2000/2001, 25 – 36. Jauch, L. C. & Glueck, W. F. (1988). *Business policy and strategic management* (5 th ed.). New York: McGraw-Hill Book Company. Johnson, H. T., & Kaplan, R. S. (1987). *RELEVANT LOST: The rise and fall of management accounting*. Boston, Massachusetts: Harvard Business School Press. Jones, C. S. (1985). An empirical study of the role of management accounting systems following takeover or merger. *Accounting, Organizations and Society*, 10 (2), 177 – 200. Kaplan, R. S. (1984). The evolution of management accounting. *The Accounting Review*, LIX (3), 390 –418. Kaplan, R. S. (1994). Management accounting (1984 – 1994): development of new practice and theory. *Management Accounting Research*, 5, 247 – 260. Kaplan, R. S., & Norton, D. P. (1993). Putting the balanced scorecard to work. *Harvard Business Review*, September – October, 134 – 142. Kaplan, R. S., and Norton, D. P. (1996). Using the balanced scorecard as a strategic management system. *Harvard Business Review*, January – February, 75 – 85. Kaplan, R. S., and Norton, D. P. (2001a). Transforming the balanced scorecard from performance measurement to strategic management: Part I. *Accounting Horizons*, 15 (1), 87– 104. Kaplan, R. S., & Norton, D. P. (2001b). Transforming the balanced scorecard from performance measurement to strategic management: Part II. *Accounting Horizons*, 15 (2), 147 – 160. Khandawalla, P. N. (1972). The effect of different types of competition on the use of management controls. *Journal of Accounting Research*, 275 – 285. Langfield-Smith, K. (1997). Management control systems and strategy: A critical review. *Accounting, Organizations and Society*, 22 (2), 207-232. Langfield-Smith, K. (2008). Strategic management accounting: how far have we come in 25 years? *Accounting, Auditing & Accountability Journal*, 21(2), 204 – 228. Lawrence, P., & Lorsch, J. (1967). *Organization and environment* Homewood, Ill: Irwin. Lebas, M., and Weignerstein, J. (1986). Management control: The roles of rules, markets and culture. *Journal of Management Studies*, 23 (3), 259 – 272. Lord, B., R. (1996). Strategic management accounting: the emperor's new clothes? *Management Accounting Research*, 7, 347 – 366. Lowe, E. A. (1971). On the idea of management control system: integrating accounting and management control. *The Journal of Management Studies*, 1 – 12. Merchant, K. A. (1984). Influences on departmental budgeting: an empirical examination of a contingency model. *Accounting, Organizations and Society*, 9, 291– 307. Merchant, K. A. (1985). Organizational controls and discretionary program decision making: A field study. *Accounting, Organizations and Society*, 67 – 85.

Mia, L., & Clarke, B. (1999). Market competition, management systems and business unit performance. *Management Accounting Research*, 10, 137 – 158.

MIDA. (2007). Performance of the manufacturing and services sectors 2007. <http://www.mida.gov.my/view.php?cat=60&scat=2220>.

Miles, R. W., & Snow, C. C. (1978). *Organizational strategy, structure and process*: New York: McGraw Hill.

Miller, D., & Friesen, P. H. (1982). Innovation in conservative and entrepreneurial firms: two models of strategic momentum. *Strategic Management Journal*, 1 – 25.

Mintzberg, H. (1978). Pattern in strategy formulation. *Management Science*, 24 (9), 934 – 948.

Mintzberg, H. (1990). The design school: Reconsidering the basic premises of strategic management. *Strategic Management Journal*, 11, 171 – 195.

Mohd. Nazari, I. & Mulkit, S. (2003). Relevance of Michael Porter's generic strategies: Evidence from Malaysian Firms. *Malaysian Management Review*, 38 (1), 54 – 69.

Monden, Y., & Hamada, K. (1991). Target costing and kaizen Costing in Japanese Automobile Companies. *Journal of Management Accounting Research*, 3 (Fall), 16-34.

Morgan, R. E. & Strong, C., A. (2003). Business performance and dimensions of strategic orientation. *Journal of Business*, 56, 163 – 176.

Morrow, M. (1992). *Activity-based management*. UK: Woodhead-Faulkner.

Murray, A. I. (1988). A contingency view of Porter's "generic strategies". *Academy of Management Review*, 13 (3), 390 – 400.

Mustapha, M. (2005). Opening speech in conjunction with the National Award for Management Accounting (NAfMA) 2005. <http://www.mia.org.my/mia/stoppress/detail.asp?id=282>.

Neuman, W. L. (1997). *Social research methods: Qualitative and quantitative approaches* (3rd edn.). Allyn and Bacon.

Nixon, W. A. J., & Burns, J. (2005). Introduction. *management accounting research*, 16, 260 – 268.

Nunnally, J. D. (1978). *Psychometric Theory* (2nd ed.). New York: McGraw Hill.

Nyamori, R. O., Perera, M. H., & Lawrence, S. R. (2001). The concept of strategic change and implications for management accounting research. *Journal of Accounting Literature*, 20, 62 – 83.

Ohmae, K. (1978). Effective strategies for competitive success. *The McKinsey Quarterly*, Winter, 50 – 59.

Omar, N. Abdul Rahman, I. K., & Sulaiman, S. (2004). Management accounting in Malaysia: Has relevance been lost? *Accountants Today*, 17 (10), 26 – 28.

Otley, D. (1994). Management control in contemporary organizations: Towards a wider framework. *Management Accounting Research*, 5, 289 – 299.

Otley, D. (2008). Did Kaplan & Johnson get it right? *Accounting, Auditing & Accountability Journal*, 21(2), 229 – 239.

Otley, D. T. (1980). The contingency theory of management accounting: Achievement and prognosis. *Accounting, Organizations and Society*, 5 (4), 413 – 428.

Otley, D. T., Broadbent, J., & Berry, A. (1995). Research in management control: An overview of its development. *British Journal of Management*, 6 (special issue), 31– 44.

Ouchi, W. C. (1979). A conceptual framework for the design of organisational control mechanisms. *Management Science Quarterly*, 20, 559 – 569.

Pallant, J. (2005). *SPSS Survival Manual: A Step by Step to Data Analysis Using SPSS for Windows (Version 12)*. Allen & Unwin.

Palmer, R. J. (1992). Strategic goals and objectives and the design of strategic management accounting systems. *Advances in Management Accounting*, 1, 179 – 204.

Porter, M. E. (1980). *Competitive strategy*: The Free Press.

Porter, M. E. (1985). *Competitive advantage: Creating and sustaining superior performance*. Free Press.

Porter, M. E. (1995). What is strategy? *Harvard Business Review*, November – December, 61 – 78.

Quinn, J. B. (1991). Strategies for change. In H. Mintzberg & J. B. Quinn (eds.). *The strategy process: Concepts, contexts, cases* (2nd ed.). USA: Prentice Hall International Inc.

Rangone, A. (1997). Linking organizational effectiveness, key success factors and performance measures: An analytical framework. *Management Accounting Research*, 8, 207 – 219.

Rickwood, C. P., Coates, J. B., & Stacey, R. J. (1990). *Stapylton: Strategic management accounting to gain competitive advantage*. *Management Accounting Research*, 1, 37 – 49.

Ritonga, K. (2003). Pengaruh sistem perakaunan pengurusan terhadap prestasi organisasi: Faktor kontekstual sebagai pemoderat. Unpublished Ph.D thesis. Universiti Sains Malaysia.

Roslender, R. (1995). Accounting for strategic positioning: Responding to the crisis in management accounting. *British Journal of Management*, 6, 45 – 57.

Roslender, R., & Hart, S. J. (2002). Integrating management accounting and marketing in the pursuit of competitive advantage: The case for strategic management accounting. *Critical Perspectives on Accounting*, 13, 255 – 277.

Roslender, R., & Hart, S. J. (2003). In search of strategic management accounting: Theoretical and field study perspectives. *Management Accounting Research*, 14 (3), 255 – 279.

Roslender, R., Hart, S. J., & Ghosh, J. (1998). Strategic management accounting: Refocusing the agenda. *Management Accounting*, 76 (11), 44 – 46.

Rozita, A. (2004). A match between customer-focused manufacturing strategy and performance measurement system and company performance. Unpublished Ph.D thesis, Universiti Sains Malaysia.

Rue, L. W., & Holland, P. G. (1989). *Strategic management concepts and experiences* (2nd ed.). McGraw-Hill International Editions.

Ruzita, J., Daing, N. I., & Yuserrie, Z. (2006). Assessing the alignment between business strategy and use of multiple performance measures using interaction approach. *The Business Review*, Cambridge, 5 (1), 51 – 60.

Sawyer, A. G., & Ball, A. D. (1981). Statistical power and effect size in marketing research. *Journal of Marketing Research*, XVIII, 275 – 290.

Scapens, R. W. (1991). *MANAGEMENT ACCOUNTING: A review of contemporary developments* (2nd ed.). London: Macmillan Education Ltd.

Schendel, D. E., & Hoper, C. W. (1979). *Strategic management*. Boston: Little, Brown.

Scott, T., & Tiessen, P. (1999). Performance measurement and managerial teams. *Accounting*,

