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RESEARCH ARTICLE

VALUE CHAIN COSTING AND IMPROVEMENT ON STARATEGI MAJEMEN ACCOUNTING

***Ayke Nuraliati**

Department of Science Accountancy, Faculty oF Economics and Business, Padjadjaran University, Dipati Ukur Steet, PO box 40132, Bandung, Indonesia and Lecturer of Universitas Lang-lang Buana Bandung-Indonesia

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ABSTRACT

This article aims to know the value chain or value chain part of management accounting, strategic where consumers were treated to something unique and behavior of consumers is growing, such as wills products are more diverse with the quality and service all-round excellence and affordability in the era globalization, by eliminating lack of overall economyhappens that tends to hamper the smooth flow of the process of creation of added value from suppliers to consumers kepara. Low cost strategy emphasis on lower selling prices to attract consumers or providing a value equal or better to the customer. Strategic Management Accounting process, gather competitor information, explore opportunities to reduce coswwts, integrate accounting with emphasis on the strategic position of the competition. Certain strategic planning is a process that helps to hunt down precious chance, repair work, avoid or minimize losses, and provide continuous feedback so they can take corrective action.

INTRODUCTION

Value Chain is a tool for understanding the value chain to form a product Shank and Govindarajan (2000). The value chain is derived from activities that are carried out, ranging from raw materials to the hands of consumers, as well as after-sales service. Furthermore, Porter (1985) explains, value - chain analysis is a strategic analysis tool that is used to gain a better understanding of the competitive advantage. Value chain can identify where customer value can be increased or decreased costs, and to better understand the company's relationships with suppliers / suppliers, customers, and other companies in the industry Blocher / Chen / Lin, (1999). While Azhar Susanto (2013 : 11), says the intern and extern will obtain information relating to the past and the future, such as forecasting (forecastin) which includes annual plans, strategic, and several alternative pricing decisions principal products / services and others etc.Value Chain identify and connect various strategic activities of the company Hansen, Mowen, (2007). It can be concluded that the value chain analysis is a tool used to create value for its customers to achieve a competitive advantage. Value Chain properties depending on the nature of different industries and for manufacturing companies, service companies and organizations are not profit-oriented. The aim of the value - chain analysis is to identify the stages of the value chain in which the company can increase the value to the customer or to lower costs. Cost reduction or increase in value added can make companies more competitive marketing, distribution, and other parts that support the product Porter (1985).Overall depiction of the company's activities can be described in the value chain. Value chain can not be separated from the activities of a company or individual in the production process HOQ (2003). Value Chain will reach production networks ranging from raw material supply (supply chain), production processes (production) and marketing (marketing) as well as how to develop and improve production and processed through a pattern of institutional development partnership Henry, (2011). One cost management analysis tool that can be used to provide information to make strategic decisions is the analysis of the value chain. Setiawan, Dodi (2003), revealed that the decision to determine the company's strategy that can be applied is one of two strategies : (1) low cost strateg, or (2) the differentiation strategy. The value chain (value chain) begins with the supply of basic raw materials from suppliers, transferring it to a set of value added activities including the production and marketing of products or services to the distribution of goods and services to end users zhar Susanto (2009:11).

**Corresponding author: Ayke Nuraliati*

Department of Science Accountancy, Faculty oF Economics and Business, Padjadjaran University, Dipati Ukur Steet, PO box 40132, Bandung, Indonesia.

Michael Porter (1980, 1985) developed the concept of the value chain as one tool to help companies analyze competitive cost structure and identifying strategic companies (Hoque, 2004). Phenomenon dictated by the Chairman of the Indonesian Logistics Association (ALI), Zaldy Ilham Mashita (2015) on one of them in industrial logistics, supply chain and port that has not touched the real problems that cause high economic costs. Package that is expected from the government for the removal of several levies logistics of the IPC, Angkasa Pura and local government led to rising logistics costs , a package of measures assessed the entrepreneurs have not touched the real problems that exist in the field, and failed to provide specific details. As a result, a significant positive response and improve growth prospects yet to be seen. Wernerfelt, B. (1984) revealed that the low-cost strategy carried out by means of cost leadership or excellence in cost by several approaches, which is economical in production scale, experience, control costs and minimize costs in certain costs. Another phenomenon dictated by a member of Commission VII of the House of Representatives Ramson Siagian (2015) says that it happened at Pertamina to buy oil at high prices whereas if buy oil directly through the company or country in oil abundant fuel prices can be cheaper and better quality, Strategy is an action or a pattern that is under way achieve the goal, which covers not only the planned strategy but also include corporate consistency in making decisions Mintzberg, (1978).

Implementation of the company's strategy to focus on competence Development Company that knowledge and skills are specifically reflected in the technology and production expertise.Competence companies showed something not easily imitated by competitors and will give a competitive advantage (Schoemaker, 1992). One cost management analysis tool that can be used to provide information to make strategic decisions in the face of competition is the business value chain analysis. John K. Shank and Vijay Govindarajan (2000) revealed that the decision to determine the competitive strategies that can be applied, namely (1) a low cost strategy (a low - cost strategy) or (2) the strategy of differentiation (a differentiation strategy). For the sake of competitive advantage, the behavior of consumers is growing, such as wills products are more diverse with the quality and service all-round excellence and affordability in this era of globalization should be taken to abolish uneconomical (diseconomies) which occur are likely to hamper the smooth flow the creation of added value from suppliers to customers along the value chain. For that, need to be identified and eliminated costs resulting from activities that do not add value throughout the implementation of value chain analysis.

Simmonds (1981) defines the management accounting is the provision and analysis of accounting data management on business and competition for use in developing and monitoring the business strategy, particularly with regard the level of actual cost and price, volume, market share, cash flow and the proportion of demand sources. Dixon and Smith (1993) states that strategic management accounting is an accounting concept that integrates marketing management. The techniques used are Target Costing, Balanced Scorecard, Brand Management Accounting (market share, market growth, brand strength, customer profibility reports, the specific market offering. Roselender and Har (2003) said the high school in the strict sense is about how to make accounting management becomes more strategic.

Bromwhich (1990) argues that the SMA allows management to have a view that is far ahead of the competition procedures and techniques of business in order to take the appropriate decisions. Ciquini and Tenucci (2007) states that the adoption of accounting techniques of strategic management does not seem to be a strategy driven, empirical evidence regarding the deployment of accounting management, strategic yet widespread, therefore, not be seen whether the accounting strategic management can live up to its promise in the future or not (shah: 2011) therefore practice stratrgis management accounting and engineering use technique is still a challenge for practitioners in the field of accounting (Roslender and Hart: 2010).

Value Chain

Porter (1985) developed a value chain to identify core competencies (core competencies) which describes the behavior patterns expenses (cost behavior pattern) by selecting generic strategy that can be used by companies to identify the relationship between value - creating activities based on the highest order desired by consumers. Value (value) becomes the basis for analyzing the activity of the company. Coverage of the value chain beyond the organization (extend beyond organizational borders), links between suppliers and customers into account the estimated (Shank and Govindarajan, 1992a). Barney, (1991) say the best thing done by the organization if the available resources can be a competitive advantage, and can be replicated. The organization should be able to identify resources and capabilities, as well as specific competencies that can support strategic decision making by selecting the costs as differetiation strategy, and the final decision in the selection of the value chain (Henry, 2011).

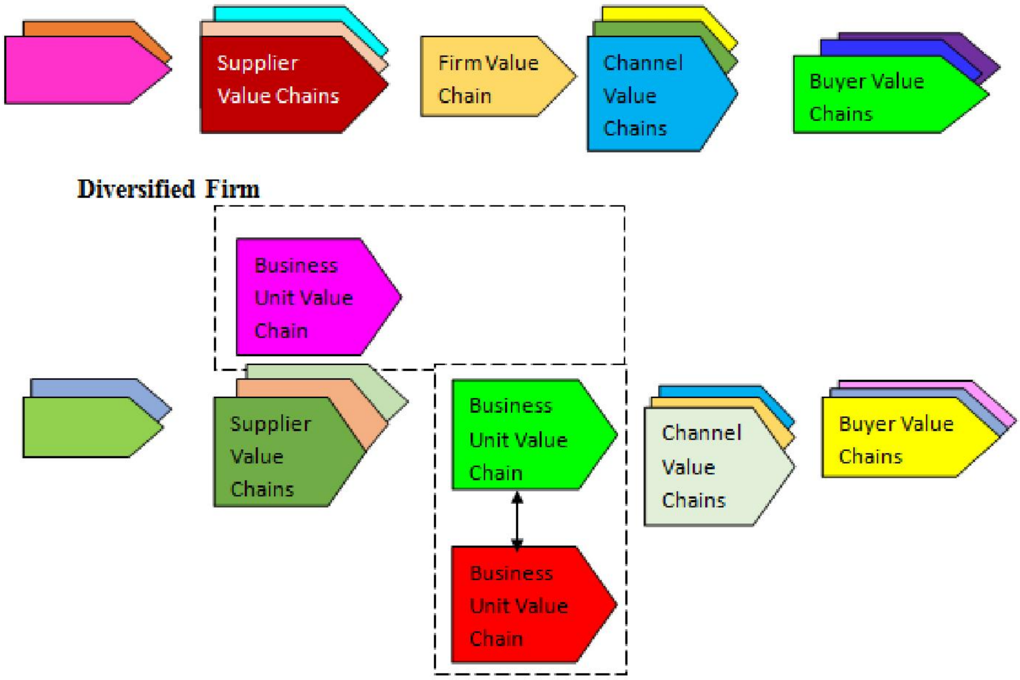
Value Chain by Hoque (2004.pp 108) : Value Chain is a method for decomposing the firms into Strategically important activities and understanding Reviews their impact on cost behavior and differentiation, the generic stategies proposed by Porter. Furthermore, according to the Value Chain (Porter, 1985. Pp. 33): The value chain disaggregates a firm into its Strategically relevant activities in order to understand the behavior of costs and existing and potential sources of differentiation. A firm gains competitive advantage by performing Reviews These Strategically important activities more cheaply or better than competitors. Roslender and Hart (2003).

Benefit of application of value chain

Value Chain emphasis not only on the costs incurred in manufacturing companies, but on the whole business sector. Value Chain also provides a useful perspective to understand the classification of the company's non-manufacturing costs. The process of supplying and manufacturing activity illustrate a segment of the 'upstream' of the value chain, while marketing and distribution activities are categorized as'downstream segments of the value chain chain.Value used for various purposes, namely to understand the behavior of the costs and the sources of differentiation (Shank and Govindarajan , 1993).

Cinquini and Tenucci (2010) investigated the practice of using different types of variations of strategic management accounting, including the value chain. Application of the value chain is used with various levels of popularity in its use. Barney (2001) identifies new challenges for the management accounting of the use value chain. The challenge in the form of connectedness value chain activities of the organization and customers/ suppliers to be the domain of management accounting. Porter 's Value Chain Framework proposes to expand the value chain by applying a linkage that connects between suppliers and customers as the embodiment of the value chains of competitors (Porter, 1985). Each company has a value chain whose activities relate to one another with certain characteristics.

Gambar 1. The Value SystemSingle-Industry Firm



At the relevant levels to build a value chain in the enterprise, the specific activity of the industry (the busines units). Industry or sector - implemented overall value chain will obscure an important resource for the advancement of competitive companies. Companies in the same business sector are likely to have almost the same value chain (Similar), the value chain in the company's competitors are often different (Potter, 1985; pp.36).With make a difference to the value chain of the competitors could be key to the success of the company's competitive advantage (competitive advantage). Identification of activities related to the value of technology and strategies to be different. Values and accounting classification of different activities. Accounting classification (eg load, overhead, direct labor) .Aktivitas different but placed in the classification and the same classification. There are five generic categories of the main activities of the company that became part of the competition in every industry (Porter, 1985; pp. 38) of each category is divided into several different activities that depend on the particular industry and the company's strategy, namely :

Primary Activities

Inbound Logistics

Activities related to the receipt, storage, input deploy the products, such as storage of material (material handling), storage (warehousing), inventory management (inventory control), rescheduling vehicle(vehicle scheduling) and return the goods to the supplier.

Operations

Activities related to the process of transforming inputs into the final product, such as processing machines packaging, assembly (assembly), maintenance of equipment (equipment maintenance), testing, printing and production facilities (facility operations).

Outbound Logistics

Activities related to the collection, storage, and physical distribution of products to the buyer, such as finished goods in warehousing, material handling, delivery of goods (delivery vehicle operation), order processing, and scheduling.

Marketing and Sales

Activities related to the provision of so buyersdapat buy the product and the cause is advertising, promotion, sales force, quoting, channel selection, channel relations, and pricing.

Service

Activities related to the provision of services untukmeningkatkan and maintain the value of the products, such as plant maintenance, repair, training, provision of spare parts and product adjustment. Each category of activity may be particularly important for competitive advantage depends on the type of industry. In the distribution business, inbound and outbound logistics is crucial. At the service provider, outbound logistics are not the focus of attention as a service company does not have inventory for sale. In the banking industry engaged in the corporate sector lending , marketing and sales activity is the key to the success of competitive advantage in managing employee innovation also lending package. The conclusion that can be obtained from the primary activities are all activities that are included in the category of primary activities play an important role in competitive advantage (Porter, 1985; pp.40).

Suport Activities

Support activities (support activities) to be part of the competition in the industry can be divided into four (4) generic categories that have specific functions for specific industries.

Procurement

The company's activities related to the purchase of inputs used by the company that became part of the firm's value chain, not just related to the purchase of inputs only. Purchase of inputs is associated with raw materials, supplies and other consumer goods such as corporate assets such as machinery, laboratory equipment, office equipment, and buildings . Purchases that occur related to the company's main activity (primary activities). Procurement activity related with supporteractivities such as technology development. Purchases are already certain (given) in companies related to the specific value activitiesyang mutual support, common purchasing division (procurement division) serves many activities are valuable to the company and purchasing policy for all parts of the company.

Technology Development

Almost all the company's activities related to technology , starting from the know-how of a product, procedure and to the involvement of technology in the use of equipment. Technology development plays an important role in the company's competitive advantage (competitive advantage) and has been key for companies inimplement a competitive advantage. Technology development related to the products and features that can support the entire value chain of the company, although sometimes found technology development with regard to certain parts of the company relating to a particular section of the main activity (primaryactivities) or support activities (support activities). In the competitive condition of the company, the amount paid by the buyer to what is provided by the company and the value measured by using the total revenues, as a reflection of the product price paid by consumers. The company will make a profit if it can exceed that paid by the purchaser becomes the goal of a generic strategy.

Human Resource Management (Human Resource Management)

Human resource management activities consist of recruiting, hiring, training, development, and compensation for the employees in the company's overall type. The need for human resources occurs on the primary activities and support activities man resource management directly influence the company's competitive advantage in terms of skills and motivation of the employees (employee). Even within a particular company where human resources become the key to successful enterprise competitive advantage.

Infrastructure Company (Firm Infrastructure)

Activities related to the company's infrastructure consisting of a number of activities, including general management, planning, finance, accounting, legal, government affairs, and quality management

Strategic management accounting

Simmonds (1981): Identifying a number of characteristics in the approach of SMA . Initially SMA is not entirely dependent on the size of financial performance, particularly in the case of companies which focus on product differentiation. SMA formulations are further explored in the context of Cyclemakers Group (NZ) Ltd. Next Bromwich (1990), defines the strategic management accounting is the determination and analysis of financial information on the marketing of the company's products and fees paid by the competitors of the cost structures and monitoring of the company's strategy and strategies of competitors on the market in some periods. The emergence of Strategic Management Accounting (SMA) will make the traditional Management Accounting extinct due to AMS as a newer discipline focuses not only on internal financial information, but also the external aspects of business operations (Smith 2005).

Further according Hoque (2003): ... is the process of identifying, gathering, choosing and analyzing the data accounting for helping the management team to the make strategic decisions and to assess organizational effectiveness. Simmonds (1981) , which popularized the term Strategic Management Accounting (SMA), SMA to discriminate on the basis of Management Accounting in business comparison with its competitors. Based on the above opinion , the accounting management of the strategy is the provision of data and analysis of management accounting data and provide information to management for planning and strategic decision making of the company.

Strategic Management Accounting and Strategic Management Accounting Techniques IFAC (1988), management accounting provides important information for:

- Control the ongoing activities in the Organization,
- Plan strategies, tactics and operations of the organization in the future;
- Optimize the use of resources;
- Measure and evaluate performance;
- Reduce subjectivity in the decision making process; and
- Repair internal and external communication.

In stratejis management accounting there are several techniques that can be used to provide information for management to help them to make decisions stratejis Cinquini L and Tenucci A (2006) as follows:

- Activity Based Costing / Management (ABC / ABM). An approach in which costs are allocated to specific activities based on structural cost drivers. Activities require resources and product / service use activities.
- Attribute Costing. Costs of specific product attributes that appeal to customers. Attributes considered include: reliability, setting the warranty, after-sales service.
- Benchmarking. Comparison of the performance of the company on an ideal standard. This technique involves the identification of best practices and comparing the performance of an organization's practices with the goal of improvement.
- Competitive Position Monitoring. Analysis of the position of competitors in the industry to assess and monitor sales trends of competitors, market share, volume, unit cost and return on sales. This information can provide the basis for the assessment of competitors' market strategies.
- Competitor Cost Assessment. Provision estimates regularly scheduled updates of the unit cost competitors. Such information can come from different sources (direct

observation, general supplier or customer or former employee of a competitor).

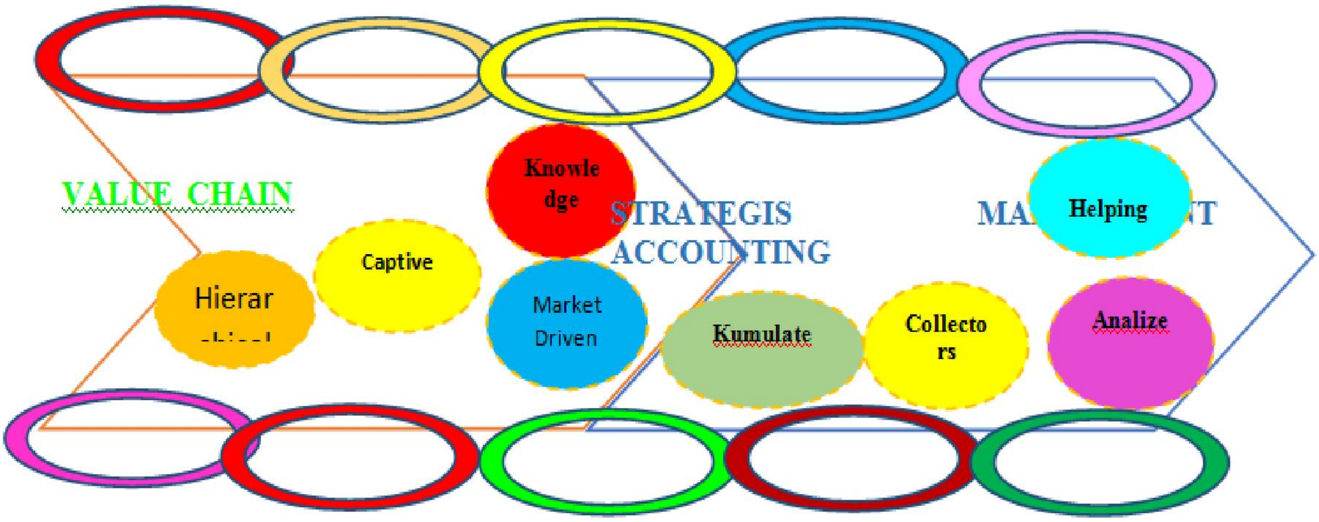
- Competitor performance appraisal based on public financial statements. Numerical analysis of competitor's published financial statements (balance sheet) as part of the assessment of
- Customer Accounting. Analysis directed to assess the benefits, or the cost of sales coming from customers or customer segments.
- Integrated performance measurement systems. A measurement system that focuses on obtaining general knowledge of performance based on customer requirements and often include measures of non-financial. These measures imply monitoring of the factors for the achievement of customer satisfaction and competitive advantage.
- Life Cycle Costing. The process of evaluating the costs of all stages of the length of a product or service service. In general, these stages can include the design, introduction, growth, decline and eventual abandonment.
- Quality Costing. Identification and control of the costs associated with the creation, identification, improvement and prevention of defective products. The target is to direct the attention of management to prioritize quality issues. The product quality has become a prerequisite to compete in the marketplace.
- Strategic Costing. Data usage charges based on strategic information and marketing to develop and identify superior strategies that will generate sustainable competitive advantage.
- Strategic Pricing. Analysis of the strategic factors in the decision process price. These factors include: price reaction competitors, elasticity, market growth, economies of scale and experience.
- Target Costing. A method used during the design of products and processes that involve the estimated costs calculated by subtracting the desired profit margin of the price (or market-based) are expected to arrive at the cost of production, engineering or marketing desired. This product is then designed to meet these costs.
- Value Chain Costing. Activity-based approach where costs are allocated to activities required to design, supply, manufacture, market, distribute and serving of a product / service throughout the entire industry value chain. This includes consideration of relationships with suppliers and customers to achieve higher efficiency.

Simmonds (1981) declared that the accounting has an adequate expertise to provide a basis for the implementation of SMA: Management accounting issue a proportion of time and great effort in collecting and estimating the cost data, the volume and the price of the competition and its calculation of the strategic position relatively firm and its competitors as a basis to form a business strategy. Dixon and Smith (1993) also found the analysis, decision-making and financial expertise of management accounting gives undergo the potential to contribute to the strategic evaluation process. The case study by Shank and Govindarajan (1988) Rickwood et al. (1981) provide examples of how management accounting can build to unite on something more strategic.

Collier and Gregory (1994): Conducting studies in the field of SMA in six British hotel group and has reported strong engagement between the SMA marketing management functions in this sector. SMA identified by researchers as the merging of two aspects: the provision of financial information for strategic planning purposes, and monitor market prices, competitors and the cost structure of competitors. Five of the hospitality group showed evidence of the involvement of the accounting function, together with some other functions, with the sixth group strategy was largely determined by the chief executive. In connection with the second aspect identified for SMA, in both cases it is the marketing management function that is responsible for providing information. Senior operational managers also have significant input into this work.
Dixon and Smith (1993) proposed further that the management accounting can connect strategy with shareholder value analysis and management accounting DAPT promote and implement SMA, Dixon and Smith (1993) concludes by acknowledging that some of the SMA may have been performed by other functions within company, a case of marketing function, then in this case, the role of management accounting is to provide information on the data. However, a bright future for SMA in bringing the different functions and disciplines simultaneously within the company.

Professional bodies in the UK have responded on SMA, through training for professionals, and recognize that AMS is an important part "over time, both practitioners and academics will make improvements over the techniques of collecting and analyzing data" (Dixon and Smith, 1993, p. 617). Bromwich and Bhimani (1994) supports this argument as Shank doing the same thing in a previous job, and his last job (Shank, 2007), he remained committed to the idea that management accountants have the intellectual ability but several different conditions while the CFO and the company have the priority different. Dixon observed that at the same time the management accounting secretly assembling a set of information, not least as a result of their ability to create space in their workload with the effective use of management information systems. When the attention of senior management is interested in the latter situation, his attitude is ambivalent. The value of the information generated so far recognized but there are concerns about the benefits reach the SMA in a more organized formal, not a bit of concern noted above about the robustness of the information set. More importantly, there is a strong sense in which SMA provides information on competitors is viewed as another provision that increases the pace of change in information rather than insight. Such as Dixon comments: "Although the company has the information gap, this type of information will only act as an indicator along with other information." Dixon main purpose of this study was to document the situation where SMA function, although informal, and seems to provide valuable information that will add value to the already available. Howeve, senior management has a number of concerns about the credibility of the information, Dixon saw it become a challenge to support the development of managerial accounting discipline. Dixon drew attention to the possibility that something similar to the SMA can be achieved by others outside the managerial accounting function. or when he articulates. In the Company found that non-financial information is important in formulating strategy and accounting management is only one of many people involved in collecting and interpreting this information. Dixon (1998) : In the case of AMS further, Dixon gave details of a UK company operating in the packaging industry are known to have had a number of characteristics associated with SMA, as identified in the existing literature. The company has made the decision that he wants to continue to compete in this segment of the market based on product differentiation. The company also showed the procedures established for the collection of a variety of external information stored in the database competitor in management information systems . This procedure does not involve the participation of financial functions . At the time the research company recognizes that competitors do not have to cost information , cost structure, volume and product. Instead senior management assumed that by investing more resources in the assembly of internal information, including financial information, can compensate for what is lacking.

although a lot of enthusiasm for the development of SMA, including many influential supporters, but SMA has not been widely adopted. In an article, Johnson and Kaplan (1987) criticizes that the management accounting system lost its relevance because of management accounting was inadequate for accounting environment is modern, and that management accounting is not useful in the process control, product costing and evaluation of "performance" manager in technology information continues berkembang.Perubahan significant in the management and organization of the company influence the field of Management Accounting, primarily a function of information within an organization. This reality has forced the Management Accounting for the change from always pay attention to the numbers and size of the accounting becomes more focused on adding value and integration in the enterprise,



Roslender and Hart (2003): Report findings from field studies of SMA in ten British companies. Their views SMA is an asset that perform common approach to accounting strategic position, which is basically the correlation between management accounting and marketing management, and accounting including competitors, target costing, attribute and life cycle costs. Distinguish between traditional, transitional and synergistic relationship between management accounting and marketing management who leave their traditional function and try to achieve interfunctional practice, so Roslender and Hart advised to allow coined the term Strategic Marketing Management Accounting (Strategic Marketing Management Accounting). Three companies in case they show the relationship. All have control of the budget which has been running with the accounting system with a range of new management accounting techniques such as activity-based costs, customer profitability analysis, benchmarking and balanced scorecard. All three companies are committed to value-based management philosophy (value-based management) developed by management consultants, Marakon Associates (Mc Tagart, Contests and Mankin, 1994). Roslender and Hart provide the basis for real cooperation between management accounting and marketing functions, and they added to the new techniques such as management accounting techniques they see themselves in the SMA.Langfield-Smith (2008): Reviewing the literature more broadly, to answer the question how far Dubai has evolved since it was first introduced by Simmonds (1981). Lanfield-Smith gave serious attention to AMS, and concluded that

Conclusion

Value Chain is the value chain, value chain focuses on the prevalence of forms of network organization is divided into five, among others : (1) market in which companies and individuals buy and sell products to one with little interaction beyond the exchange of goods and services, (2) the value chain spreadwhere suppliers make products or provide services in accordance with the specifications of customer demand, (3) the value chain relational where a set of relatively small companies is intensively interact and share knowledge in support of all the partners of the value chain, (4) chain the value of captive where small suppliers tend to depend a great dominant buyers who then memegangkendali of the transaction, and (5) hierarchy which is characterized by vertical integration (ie " transaction " took place within the company) and the dominant form of governance management control.

Accounting management strategies have become an important part in helpingmanagement for the provision of information in strategic planning, managing competitor information, customer information, and product. Strategic management accounting give full attention to environmental information internally and externally, using both financial and non- financial data for managerial decisions. Strategic management accounting role not only on the ability of costing and accounting, but as competitor activity and including accounting, target costing, attribute and life cycle costs.

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