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RESEARCH ARTICLE

TOTAL QUALITY MANAGEMENT AS TECHNICS ON STRATEGIC MANAGEMENT ACCOUNTING

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ABSTRACT

This article aims to determine the Total Quality Management (TQM) as a technique in management accounting stategis.Tujuan Total Quality Management (TQM) is strategic for customer satisfaction in the long term that is obtained from the information. Quality information is the way to continuous improvement in order to increase the company's financial performance in the long term to increase competitive advantage. Strategic Management Accounting process, gather competitor information, explore opportunities to reduce costs, integrate accounting with emphasis on the strategic position is a great plan of the competition. An overall strategic plan, interrelated and serve as a basis for achieving the target or goal that is superior.

INTRODUCTION

One approach that is used to control the overall quality is the quality management or what is called the Total Quality Management (TQM) Horngren (2009). According to Hoque, (2003: 90) Total quality management concepts have been implemented by firms interested in enhancing their survival propects by including quality and continuous improvement into their strategic priorities.Furthermore, according to Hansen Mowen (1999 : 395), said that the efforts made continuously to improve customer satisfaction. While Azhar Susanto (2013: 28), says the intern and extern will obtain information relating to the past and the future, such as forecasting (forecasting) which includes annual plans, strategic, and several alternative pricing decisions principal products / services and others etc (Hansen and Mowen, 2007: 35). Thus the overall goal is a strategic quality management for customer satisfaction in the long run that was obtained from past information.

O ' Brien (1996: 38) states the information as data that has been converted into a context that is more meaningful and useful for certain end users. Quality information will enhance understanding of the quality of management in view of the changes that occur both inside and outside the organization that can quickly and accurately respond to changes arising Azhar Susanto (2013: 11). Ambar Asmindo company director stated that many consumers deceived by counterfeit products that make consumers do not feel satisfied. As happened in the brand Da Vinci seller luxurious furniture store chain renowned Singafore its network spread to Jakarta. The buyers in Jakarta feel cheated because Da Vinci furniture sold originally claimed to come from abroad in terms of the product and the raw materials in Indonesia productionTjahyono (2015). Quality information may lead to decisions taken by the user is not qualified so as to cause harm Hung *et al*., (2004). Further phenomenon dictated by the Director Lazada that there are customers buying and selling online store, re- experiencing the unpleasant incident of goods bought turned out to be not as expected he claimed to get counterfeit goods Budi (2015). If the raw data is organized in a way that is meaningful, then the raw data will be information Stair and Reynoalds, (2010: 5). According to Azhar Susanto (2009: 38), associated with the understanding of information, there are three important things to note: (1) the information is the result of processing the data, (2) the information must give meaning or significance, and (3) information to be useful or usefulTraditionally, information is often identified by the use of perspective accuracy is measured using a frequency dimension, size, and distribution of information errors Wang *et al*, (1995). In today's practice and research, the information is no longer identified by using only dimensional accuracy alone but has involved a broader dimension Lesi Hertati (2015).

Horngren (2009) said information is the measurement strategy so that competitive advantage can be compared attainment achieved by competitors. Mulyadi and Johnny (2001) explained that the competitive advantage obtained by: (1) provide the best value for customers and (2) make different organizations (distinct) from competitors. The phenomenon that is found by 3 Regional Head Financial Services Authority, the impact of the economic downturn can not be taken lightly. In fact, more and more actors who justifies any means, on the other hand, not a few people who were deceived because they expect the results of high-value investment and instant Sukamto (2015) Nowadays companies face global competition which requires them to have a strong strategy to be successful

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in the market Brewer *et al* (2010: 23). A strategy is said to have a competitive advantage when the strategy is seen to be superior to its competitors, for example, among others, in the quality and price of products produced (Barney, 1999). Porter (1980) is Porter's Five Forces the strategic information that will enhance the ability of managers to understand the state of the environment and information also serves to identify the relevant activity Tengku Bachraruddin, (1993). The high-quality product information according to O, Brien and Maracas (2010: 350) characteristic is the strategic information so that the quality attributes tat can help the information to be valuable for users, high quality information is information corresponding to that needed by consumers. Thus the strategic management accounting information is the concept of data that has been processed in the form of financial data / external and qualitative/quantitative significance and quality and in accordance with the management needs to support strategic decision making.

According to Thompson *et al* (2010) consists of a collection of strategic movements competitive and approaches related to business management in order mengbasilkan successful excellence Lord (1996) SMA as a process collecting of competitor information, exploitation of cost reduction opportunities, matching of accounting emphasis with strategic position. Simmonds (1981)define SMA as the provision and analysis of management accounting data about a business and its competitors, for use in developing and monitoring business strategy. Thus it can be concluded that the Strategic Management Accounting (SMA) is a process to identify, record, analyze, and report accounting data to take into account the internal and external to the company's strategic interests.

Total Quality Management

Cascio (1995: 18), says that Total Quality Management is a philosophical guide for the organization for continuous improvement. Total Quality Management is formed of seven components, namely:
1) Focus on the customer. 2) Effective leadership. 3) The concept of quality.4) The relationship superiors and subordinates. 5) Focus on employee engagement. 6) Approach to problem solving. 7) The recognition of the supplier as a partner in the process of integrated quality management.
Vincent (Gaspersz, 2002*:* 14) argues that Total Quality Management is built on four key principles, namely:
1) customer satisfaction.
2). Respect for each person.3) Management based on facts , dan.4) Continual improvement.

Cherrington (1995: 64) says that TQM is a special program for each company formed by several important elements, namely: (1) Focus on the customer (customer focus). (2) Strategic planning (strategic planning. (3) continuous improvement (continuous improvement), and (4) empowerment (empowerment). From the above opinion, the Total Quality Management is an activity that is intended to satisfy the customer's desire to improve the organization eliminate waste (waste), simplifying the process and focuses on the use of the practice of quality that will ultimately affect every activity management, so to achieve customer satisfaction and achieve competitive advantage. Terner, Arthur R., and Detoro, Irving J. (1993) found an association between relatively strong potential and implementation of TQM and the excelcompete (competitive advantage). In addition to TQM and competitive advantages which have a potential relationship and relatively strong. Another study conducted by Flynn *et al*. (1995: 89), this study examines the effect of management practices on the performance and quality of the company's competitive advantage, the result is increased customer satisfaction. Hendriks *et al* (1997: 67) studied the effect of the application of TQM programs on the financial performance of the company's operations. These results indicate that companies that have earned quality awards (proxy implementation of TQM), it increased financial performance over a period of ten years.

Strategic Management Accounting

Strategic Management Accounting (SMA) continues to provide challenges for all related to accounting practices and deals with how to integrate key aspects of management accounting and marketing management. According to Kaplan and Norton (2001), an advantage should start by formulating a strategy before implementing and putting into action strategies or action . Anthony and Govindarajan (2007) is the general direction regarding certain strategic planning competitive goals. According to (oque,(2003: 2). Strategic management accounting is the process of dentifying, gathering, choosing and analising accounting of data for helping the management time so the make strategic decision and to assess organizational effectiveness. Meanwhile, according to (Bromwich: 1990). SMA being defined as an attempt to integrate insights from management accounting and marketing management within a strategic management framework.Roslender and Hart 2003). Lebih lanjut SMA as a process (Dixon and Smith, 1993). SBU Identification, Strategic cost analysis, Strategic Market Analysis, Strategy Evaluation. Strategic Management Accounting (SMA) can be stated that as the accounting for the strategic management accounting management offers the opportunity to collaborate with other management functions to achieve competitive advantage. Strategic Management

Accounting (SMA) is very relevant to continue to be developed in further studies in the future. In line with the opinion of Porter (1996) states that strategic management accounting opens insights into how a company should be the best among its competitors through cost leadership, product differentiation, or focus. It can be concluded staregi is a great plan of competitive rivalry as a whole, interrelated between planning, operational up to the overall supervision and serves as the basis for achieving targets or goals ahead.There are several studies related to this perspective : Roslender (1995) : AMS can be used as an " accounting for strategic positioning ". While guilding (1999) limits the view to the competitors that focus on cost calculation techniques competitors , kometitif position monitoring and strategic pricing. And Roslender (1995) : AMS as a general approach to accounting for the strategic positioning that is characterized by integrating insights from the managerial accounting with those of marketing management.

According Roslender and Hart (2010) : that SMA is an attempt to integrate insights from management accounting and marketing management within the framework of strategic management. In addition, strategic management accounting can make to become more strategic management accounting Roslender and Hart ☹ 2003). Simmonds (1981) revealed that the accounting of strategic management has been practiced widely and accountants management more effective use of their time in collecting and estimating the cost data, the volume and price associated with competition and taking into account the strategic positioning of the company and its competitors as a basis for shaping the business strategy, Thus, the SMA can not be belittled, but play an important role in contemporary techniques managerial accounting, ie the cost attribute, target costing / management costs, life cycle costs and subsequent accounting management, a set of powerful techniques that focus on the market, including customer and product, and for some of the competitors are equal. Shank and Govindarajan (1994) states that the term strategic management accounting Strategic Cost Management as a combination of elements of the financial analysis (strategic management literature, value analysis, strategic positioning analysis) with a cost driver analysis.

This is similar to the Lord (1996) and Dixon and Smith (1993), which explains that the Strategic Cost Management is similar to the process of strategic management accounting. Thus it can be concluded the strategic management accounting blend of elements of financial and non-financial analysis that berientasi on strategic relevant business. This is contrary to the opinion of Bhimani (2006) describes the role of accounting in relation to the strategic approach Bromwich, accounting strategic management urged companies and accountants management to see themselves the company and its cost structure themselves for a competitor and consumer demand, not only in the current environment this, however, including all of the competitors and potential consumers in the long term decisions.

Techniques for Strategic Management Accounting

Development and use of techniques of strategic management accounting is closely connected to the external information to the unpredictability of the environment and to support strategic decisions (Cinquini and Tenucci: 2007). Langfield - Smith (2008), gives a very clear view that the activity-based costing can be identified as a new managerial techniques in the SMA. Bromwich (1990): SMA as the provision and analysis of financial information in the market the company's products and competitor's cost structure and corporate strategy and the monitoring of the competitors in this market for some period. He has extended the term SMA to combine information about customers and markets products, each of which at that time was recognized as an important strategic phenomenon. Statement Simmonds (1981) limit on techniques that focus on competitors, such as assessing the cost of competitors, monitor the competitive position and pricing strategic Guilding (1999).

There are several techniques managerial accounting new has strategic significance such as : target costing, lifecycle costing and competitor cost analysis for pespektif the latter is to a certain extent, many supporters of accounting techniques new managerial demonstrate an understanding that the oriented strategic than previous researchers. Lino Cinquini and Andrea Tenucci (2007) conducted a survey on companies in Italy. The focus on the various characteristics of strategic management accounting techniques are grouped into various veriabel that may affect the use of the techniques of strategic management accounting within the company. Attributes Bromwich financing techniques and Bhimani, Roslender identify the target costing and life cycle costs as an example of AMS, along with strategic cost management. Here are fifteen techniques that have been identified (Cinquini and Tenucci: 2007):

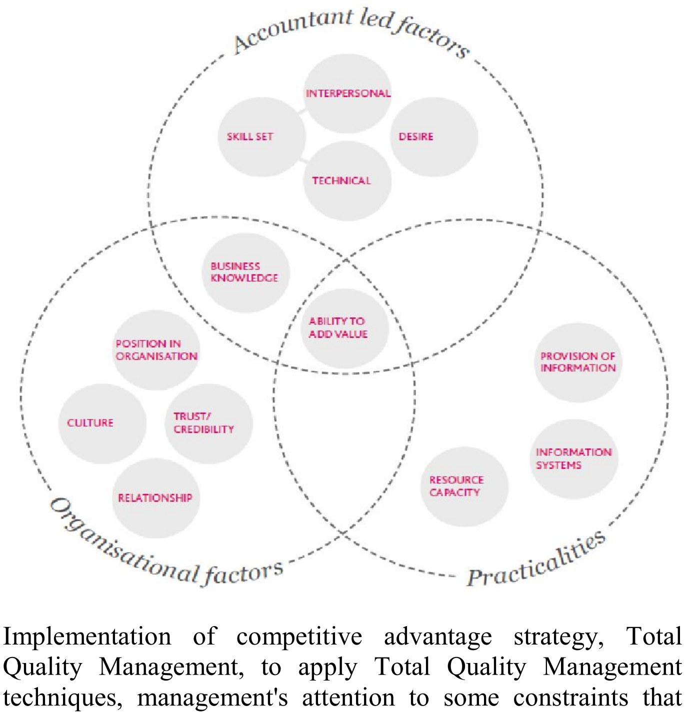
- Attribute Costing . Considers the product as a package with different features in this case, Bromwich (1990) supports the possibility to look at the attributes of the product as a cost object. The attributes differentiate products, and of contact between product attributes and consumer tastes, market share can be determined. This can be interpreted in terms of external orientation (market) of the technique.
- Competitive Position Monitoring. This technique is based on the availability of information about competitors. In particular matters relating to sales, market share, volume and unit costs (Simmonds, 1981). Based on the information provided, the company can evaluate its position in comparison with major competitors and, therefore, control or strategy for the company.
- The Basic of Management Control Competitor This technique is based on the Cost Assessment. In contrast to previous techniques, cost competitor assessment focusing specifically on the structure of the cost of competitors (Simmonds, 1981). Criticism particularly in relation to the sources of the information. Ward (1992) proposed several indirect sources such as physical observation, common suppliers or consumers and former employees of a competitor.
- Integrated Performance Measurement. Consideration both measures of financial and non - financial defined performance measurement system integrated Cross and Lynch, (1989; Nanni *et al*., (2002). Balanced Scorecard included in this technique, and has shown extensively role in the cycle of strategic management through four perspectivesKaplan and Norton, 1996a, 1996b, 2000; Malina and Selto, (2001).
- Advanced manufacturing technology, JIT, Target Costing and produkct life-cycle costing. According to these techniques, the target cost is a result of the difference between the price of the product, derived from how much the market can support, and a desired profit target. Through accurate product design, such costs must be accommodated to achieve cost targets Monden and Hamada, 1991; Morgan, (1993). External market factors often intervenes in the technical high school
- Quality Costing. This technique is based on total quality management and management accounting. The product quality has become a prerequisite to compete in the market. Thus this technique to classify and monitor costs resulting from quality prevention, appraisal, internal failure and external failure (Heagy, 1991). Modern competition also requires monitoring of the safety and environmental costs . In a strategic perspective, this technique should support the pursuit of qualitySimpson and Muthler, (1987) Carr and Tyson, (1992).
- Value Chain Costing analysis and accountingDeveloping a value chain model Porter, 1985), Shank and Govindarajan (1992) proposed an approach to accounting that considers all activities carried out from design to distribution. Taking into account the strategic implications of economic exploitation and efficiency that comes from the external relations between companies and suppliers, and between companies and customers.
- Customer Accounting. This technique assumes customers or customer groups as a unit of accounting analysis Bellis -

Jones, (1989) guilding and McManus (2002). Customer accounting practices covering all shown to estimate earnings, sales, or cost coming from consumers or consumer segments. Because it is so associated with " relational marketing " accounting approach is classified as a technical high school.

- Consumer profitability analysis/custumer accounting. his technique is based on the Activity Based Costing / Management (ABC / ABM). This technique is based on the definition of the activities undertaken by the company; it is considered as the main cause of indirect costs (Cooper *et al* ., 1992) . ABC includes the strategic focus of the management of activities that allow to define the measures aimed at achieving competitive advantage Palmer, (1992; Shank and Govindarajan (1989).
- Competitor performance appraisal based on public financial statements. A relevant source regarding the evaluation of the competitors based on the financial statements public. Moon and Bates (1993) confirms the possibility to gain strategic knowledge of this type of analysis. This technique, which represents the elaboration of common and traditional method, finding strength in the evolution of the current IASB that allow comparison of more modest among firms from different countries.
- Life Cycle Costing. Aims in calculating the overall cost of a product along its life cycle (from design to rejection / losses, through the introduction, development and maturation) (Berliner and Brimson, 1988; Shields and Young, 1991; Wilson, 1991). Clarity of accounting long-term perspective and market orientation makes this technique as one of the engineering school. In the same way, the Total Cost of Ownership has been emphasized as a means of long-term SMA and strategically oriented.
- Strategic Costing. According to Shank and Govindarajan (1989, 1993a, 1993b) the cost of the system is gradually entering the strategic management process. That is the cost of the system should explicitly consider strategies and pursue long-term competitive advantage. Author reinforce the concept of marketing and competitive which is referred to by this technique (product placement and market penetration).
- Benchmarking. A technique that involves the process of identifying best practices and comparing the performance of the company with these practices with the goal of improvement. There are various types of benchmarking (Miller *et al*., 1992; McNair and Leibfried, 1992) but, in general, the benchmarking confirms external strategic orientation to competitors.
- Strategic Pricing. Strictly related to accounting competitor, Simmonds (1982) into SMA incorporate a technique of determining the price. Matters relating to the use of competitor information, such as competitors' reactions to price changes, price elasticity, economies of scale and experience, in the process of price determination. It appears both in orientation and market competitors.

The most widely used Cinquini and Tenucci (2007) concluded in its survey that the Attribute Costing, Customer Accounting, contrary Integrated Performance Measurement Systems and Life Cycle Costing is a technique of limited use. Roslender and Hart (2003), Dixon and Smith (1993) states that strategic management accounting is a concept that integrates the management accounting and marketing. The techniques used are Target Costing, Balanced Scorecard, Brand Management Accounting (market share, market growth, brand strength, customer profitability reports, offering market specific). The kinds of strategic management accounting techniques have been developed, but the use of strategic management accounting techniques have not been widely adopted, and no state that strategic management accounting has been understood and widely used (Kim Langfiels-Smith: 2008). It also expressed by Cinquini and Tenucci (2007) that the adoption of techniques of strategic management accounting does not seem to be strategy-driven. Empirical evidence regarding the deployment of strategic management accounting is not yet widespread, therefore, not be seen whether the strategic management accounting can be "live" as promised in the future or not (Shah: 2011).

Contrary to the opinion of Kim Langfield-Smith (2008) which states that the accounting of strategic management is a technique that has not been widely adopted, and there is no term that accounting strategic management is widely understood or used but the impact of accounting strategic management influence the thinking and the language of business and the way perform a variety of business processes. Therefore, strategic management accounting practices and the use of tenknik-technique is still a challenge for practitioners in the field of accounting (Roslender and Hart: 2010). Thus, the strategic management techniques receiptsthe future management accounting to answer all criticism of traditional management accounting and opens insights into how a company to be the best among its competitors through cost leadership, product differentiation, or focus on links between strategic management and management accounting



Implementation of competitive advantage strategy, Total Quality Management, to apply Total Quality Management techniques, management's attention to some constraints that might lead to the application of TQM techniques may be less than the maximum, or fail to achieve its goals. Strategic Management Accounting (SMA) can be stated that as the accounting for the strategic management of managerial accounting offers the opportunity to collaborate with other management functions to achieve competitive advantage. Strategic Management Accounting (SMA) continues to provide challenges for all related to accounting practices and deals with how to integrate key aspects of management accounting and marketing management. Strategic Management Accounting (SMA) is very relevant to continue to be developed in further studies in the future.

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