Just In Time, Value Chain, Total Quality Management, Part Of Technical Strategic Management Accounting

Lesi Hertati, Dr. Rumbiandini Sumantri

Abstract: This article aims to determine, Just In Time, Value Chain Total Quality Management (tqm) as a technique in management accounting stategis.Tujuan Just In Time, value chain or value chain, Total Quality Management (TQM) is strategic for customer satisfaction in the long term 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 of the competition is a great plan. An overall strategic plan, interrelated and serves as the basis for achieving targets or goals ahead.

Keywords: Just In Time,Value Chain, Total Quality Management, Strategic Management Accaunting.

1. INTRODUCTION

The strategy is how a company align its capabilities with the opportunities available in the market to achieve their end (Horngren et al 2006: 4). Further Horngren et al (2004: 6) says the strategy is a decision that is the most important part of the task manager, management accounting shoulder to shoulder with managers formulate strategies by providing information about the source competative advantage. Market share, market prospects and the impact of product mix, all of it is useful information to be included in management accounting reports as a contributing factor to sales, earnings and cash flow (Weetmman 2006: 48). Competitive advantage in building or commonly known as a competitive advantage, companies are advised to establish a unique system and have an edge over the competition. The point is to provide the best value to consumers efficiently and untenable. A good value in the eyes of consumers is when the company can meet the needs of consumers as expected. (Heizer and Render 2005). Competitive advantage is penggukuran customer value that is divided into three kartegori 1) proximity to the customer 2) operational excellence and 3) product featured (Garrison et al, 2013: 9).

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More anjut Garrison et al (2013: 9) says 1) proximity to the customer intends menyanpaikan you should choose us because we are better than competitors in adapting our products and services to your individual needs, 2) operational excellence intended to convey to pelamggan them "you should choose us because we send the products and services faster, more accurate, and less expensive 3) intends to deliver superior products to their customers you should choose us because we offer a higher quality product in our kompetitir appeal. Operations and production management literature suggests a number of production management strategy, namely 1) MRP 2) OPT and 3) JIT (haque 2003: 73). Productivity and quality is the watchword in today's business competition. The company not only to measure productivity and insist improvements but also insist on quality means to bring to market products that satisfy customers, increase sales, and increase profits. With greater competition in the manufacturing environment is defined by issues of cost, quality and time, there is a general belief that conventional accounting based action performanceare obsolete organization (Nixon 1998). If a business has an influential position as a buyer of goods and services, the strategy could include aggressive policy of negotiating contracts for goods and services (Wheetman 2010: 468). Measurement of the value of customers is divided into three kartegori 1) proximity to the customer 2) operational excellence, and 3) a superior product (Garrison et al, 2013: 9). Further Garrison et al (2013: 9) says 1) proximity to the customer intends menyanpaikan you should choose us because we are better than competitors in adapting our products and services to your individual needs, 2) operational excellence intended to convey to pelamggan them "you should choose us because we send the products and services faster, more accurate, and less expensive 3) intends to deliver superior products to their customers you should choose us because we offer a higher quality product in our kompetitir appeal. Operations and production management literature suggests a number of production management strategy, namely 1) MRP 2) OPT and 3) JIT (haque 2003: 73). Productivity and quality is the watchword in today's business competition. The company not only to measure productivity and insist improvements but also insist on quality means to bring to market products that satisfy customers, increase sales, and increase profits.

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The second implication is that the administrative process is simplified by manufacturing management accounting JIT inventory because there is less to monitor and report. (Atkinson et al 2007: 232). No less interesting perspective that is helpful to understand the value chain cost classification of non-manufacturing companies namely the value chain, where sellers and buyers berkalaborasi in buying and selling activity. The process of supplying, selling, marketing in manufacturing activity illustrate a segment of the 'upstream' of the value chain, while marketing and distribution activities are categorized sebagai'downstream 'segment of value chain.Value Chain are used for various purposes, namely to understand the behavior of the costs and the sources of differentiation (Shank and Govindarajan, 1993). Furthermore, according to Samson and Terziovski (1999: 395), said that the efforts made continuously to improve customer satisfaction. One approach that is used to control the buying and selling is the quality of the overall quality management or what is called the Total Quality Management (TQM) Horngren (2009). According Hoque, (2003: 90) Total quality management concepts have been implemented by firms interested in enhancing Reviews their survival propects by Including quality and continuous improvement into Reviews their strategic priorities. (Total Quality Management is a quality that has been implemented by the company in improving survival propects by incorporating quality and continuous improvement to the strategic priorities). While Azhar Susanto (2013: 28), says the intern and extern will obtain information pertaining to past and future, such as forecasting (forecasting) that include annual plans, strategic, and several alternative pricing decisions principal products / services and etc. etc. (Hansen & Mowen, 2007: 35). Thus the overall goal is the strategic quality management for customer satisfaction in the long run that was obtained from past information. O 'Brien (1996: 38) states information as data that has been converted into a context that is more meaningful (meaningful) and useful (useful) for certain end users. Quality information will enhance the understanding of quality management in view the changes that occur inside and outside the organization so that it can quickly and accurately respond to changes arising Azhar Susanto (2013: 11). Ambar Asmindo company director, stated that many consumers deceived by counterfeit products so that consumers do not feel satisfied. Information systems or value chains in doing the "investment" bulging "using a pyramid system. Citizens must understand the pyramid system instead of the corporate structure, but the advantages are taken long-standing member who has been saving money from new recruits not from the sale of the products offered. System pyramid is not corporate structure, but the system gains longtime member of the new members. it was not of the products offered. that is, the money muter-muter there continues without any real effort, "he said. Information that is not qualified can lead to decisions that are taken by the user is not qualified so as to cause harm (Hung et al., 2004). Furthermore phenomenon dictated by Judge Majls investment fraud shaped bulging where the lure consumers with a high profit business turns out it was just a fraud as those that attract investors (Yazir Farouk Ismail, February 10, 2016). 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), is associated with a sense of information, there are three important things to note: (1) the information is the result of the processing of data, (2) the information must give meaning or significance, and (3) information to be useful or helpful. Traditionally, 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 will no longer be identified using just dimensional accuracy alone but has involved a broader dimension Huang et al, (1999). Horngren (2009) say that information is the measurement strategy so that competitive advantage can compare the achievement attained by competitors. Mulyadi and Johnny (2001) explained that the competitive advantage obtained by: (1) provide the best value for customers and (2) make the different organizations (distinct) from competitors. The phenomenon that is found by the Regional Head 3 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 high-value investment returns and instant Sukamto (2015). Nowadays companies face global competition that required him to have a strong strategy in order to succeed in the market Brewer et al (2010: 23). A strategy is said to have a competitive advantage if the strategy is seen to be superior to its competitors, eg among others in quality and price of products produced (Barney, 1999). Porter (1980) is Porter's Five Forces the strategic information that will improve the ability of managers to understand the state of the environment and information to function well in identifying the relevant activity (Tengku Bachraruddin, 1993). The product information of high quality according to O, Brien and Maracas (2010: 350) the information berkarateristik, is the strategic attributes of a quality that can help information to be valuable for users, high-quality information is information corresponding to those in need 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 needs of management in supporting strategic decision-making. According to Thompson et al (2010) ideally consist of a collection of competitive movements and approaches related to business management in order mengbasilkan successful excellence. Lord (1996) High School as a process of collecting competitor information, exploitation of cost reduction opportunities, matching of accounting emphasis with strategic position. (Accounting for Strategic Management as a process, whose activity consists of collecting competitor information, explore opportunities to reduce costs, integrate suppression accounting position strategy. Further Simmonds (1981) define SMA as the provision and analysis of management accounting data is about a business and its competitors, for use in developing and monitoring business strategy. (Defining accounting strategic management as a provider of data analysis and management accounting of a business and its competitors, to be used in the development and monitoring of business strategy). D99engan thus it can be concluded that the accounting strategic management (AMS) is a process to identify, record, analyze, and report accounting data by taking into account internal and external factors for the strategic interests of the company.

2.1 JUST IN TIME

Just-in-Time or abbreviated JIT is a Japanese-developed manufacturing philosophy that represents the "ideal aesthetics, simplicity circumstances" in production efficiency Fullerton and McWatters (2001). The idea of JIT production is described by Taichi Ohno, godfather of the Toyota production system, as "Everything we did in the time line from the moment the customer gives us an order to the point when we collect the cash, and we reduce the time line by removing-the waste of non-value added (All we are doing at the time line from the moment the customer Gives us an order to the point when we collect the cash, and we are reducing that time line by removing the non-value-added wastes) (Liker, 2004). Kootanaee et al (20013) says that the Just-in-time (JIT) manufacturing is a Japanese management philosophy applied in manufacturing, which involves having the right item of the right quality and quantity at the right place and the right time. While Songini 2000). said that JIT is a process where the supplies are delivered to the plant by the supplier only when needed for assembly. Hongren et al (2006: 301) said that JIT is a demand-pull system that makes every component in a production line as soon as and only when needed by the next step in the production line. So that there is no deviation from the standard and output matching exactly with customers' demands. Wheetman (2010: 475) says Just-in-time manufacturing is a method approach to reduce machine set-up time, just accept incoming perfect source. Horngren (2006: 295) says bahhwa JIT is penbelian materials (goods) that his visit right when in need in the production (sales). While Bhimani et al (2000: 279) JIT production is a system in which each of the components on the production line soon be produced as required by the next step in the production line. From the above opinion can be concluded that the JIT production system that was developed in Japan that the prinsinya produce the type of goods requested amount that is required and the time needed by the consumer, Each activity occurred exactly at the time required for the effective execution, and activities are always going exactly as planned. This reduces the cost of stockholding, minimizing idle time for production resources and create a demand-driven business, (Wheetman 2010: 475) Haque (2003: 74) argues the main purpose JIT 1. The elimination of non-value added activities 2. zero inventory 3. zero defects 4. the batch size of 5. zero damage. JIT approach involves an ongoing commitment to the pursuit of excellence in all stages of the manufacturing system design and operation. The purpose of JIT is to produce goods that are required as qualities that are needed and in the required amount at the right time is needed (Haque 2003: 74) The production system of Just In Time (JIT) has the following features (Horngren, 2006):

- Production is organized in manufacturing cells, namely grouping all the different types of equipment used to make a particular product. Material is transferred from one machine to another, and the various operations carried out in sequence, thus minimizing material handling costs.
- Workers are recruited and trained to multiterampil and able to perform a variety of operations and tasks, including minor repairs and routine maintenance of equipment.
- Damage aggressively eliminated. Because there is a close relationship between the work station on the production line and minimal inventory at each work station, then the damage that occurs in one work station will quickly affect the other work stations in the production line in question. Just In Time (JIT) to create an urgrnsi to solve problems immediately and eliminate the root cause of the damage as soon as possible. Low inventory levels will enable workers traced the problem to the work station earlier in the production process, in which the problem may originate.
- set up time (the time it takes for equipment, tools and materials ready to begin manufacturing components or products) will be reduced. Simultaneously, the manufacturing lead time (time from the moment the order is received by the parts manufacturing to finished goods) is also reduced. Reduction of set up time will make production in smaller batches to be more economical, which in turn will reduce inventory levels. Reduction of manufacturing lead time will allow the company to respond more quickly to changes in customer demand. Event set up could have become :
    a. External activities set up : Preparation of molds and tools , mold removal etc .
    b. b . Set up internal activities : Unloading plug on the machine , the machine setup etc .

Step reduces the set up time:

i. Splitting the work set up that must be completed while the machine stops (internal set up) to the work that can be done while the machine is operating (external set up) .
ii. Reducing internal set up to do more externally set up , for example : Preparation of mold , mold removal , equipment etc .
iii. Reducing internal set up by reducing activity adjustment (adjustment) , simplifying the tools and activities disassembly , add auxiliary personnel etc
iv. Reduce the total time for the entire job set up , both internally and externally .

Suppliers are selected on the basis of its ability to transmit quality materials in a timely manner. Most companies that implement the production of Just In Time (JIT) Also implements the purchase of Just In Time (JIT). Factory Just

In Time (JIT) expects suppliers Just In Time (JIT) to the make the delivery of high-quality goods in a timely manner Directly to Kantai pabrik..Bhimani (200 8: 729) says There are five key features in JIT production system:

1. The production is set in manufacturing cells, grouping all types of equipment used to manufacture Certain products.
2. Workers are trained to multiskilled so that they are Able to perform various operations and tasks
3. Total quality management aggressively to Eliminate defects.
4. Emphasis is placed on reducing set-up time, the which is the time it takes to get the equipment, tools and materials ready to start production of components or products, and the manufacturing lead time, ie the time from when the order is ready to start on the production line for the moment it into finished goods.
5. Suppliers are carefully selected to Obtain delivery of quality parts tested at the Appropriate time.

Elements of JIT manufacturing According Kootanaee et al (20013)

1. People involvemen.
Getting the support and consent of all the individuals Involved in the achievement of organizational goals is a fundamental sine qua non for the success of JIT

2. Plants.
Many changes occur on plants include plant layout, multi-function workers, demand pull, kanban, self-inspection, MPR (material requirement planning) and MRP II (manufacturing resource planning) and continuous improvement

3. Systems
Systems within an organization refers to the technology and processes used to connect , plan and coordinate activities and materials used in production.

JIT resulting from the shift towards the traditional management accounting strategic management accounting. According Kootanaee et al (2013) The main difference between JIT manufacturing with traditional manufacturing are as follows:

Figure 2	JIT compared with traditional manufacturing
JIT	**Traditional**
1. Pull system	1. Push system
2. Insignificant or zero inventories	2. Significant inventories
3.Manufactoring cells	3. "Process" structure
4. Multifunction labor	4. Specialized structure
5.Total quality control (TQC)	5. Acceptable quality level (AQL)
6.Decentralized services	6. Centralized services
7. Complex cost accounting	7. Simple cost accounting

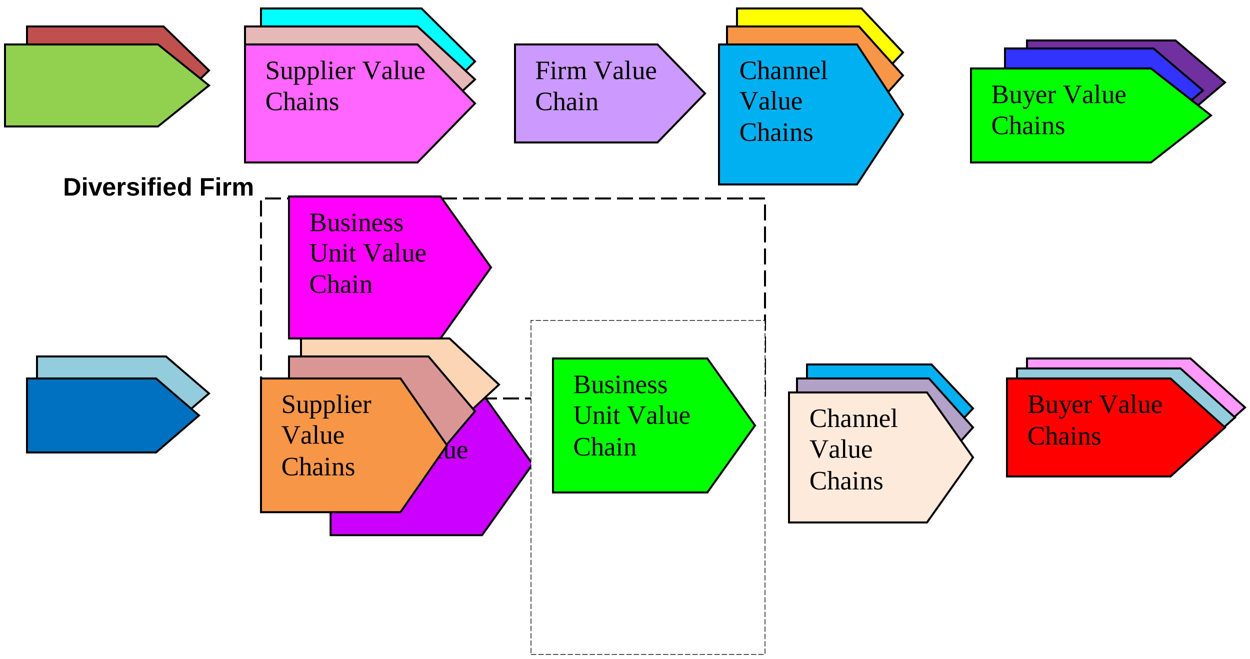
Source: *Kootanaee et al (2013)*

From the picture above can be seen that there are significant differences between the concepts of JIT concept tradisioanal. Compared trandisional, JIT more emphasis on Pull system, whereas traditionally use a push system. JIT pressure point is on managing inventory, which will minimize the JIT even target zero (zero) inventories, while the traditional concept of using an adequate inventory system signifkant. This step is often referred to as housekeeping activities, which according to Suzaki (1987) activity that is associated with an increased activitas. In this housekeeping activities are activities undertaken by management and employees as a form of business and megeliminasi reducing all types of waste (waste goods production, or waste production) unused

2.3. VALUE CHAIN

Barney, (1991) said the best thing done by an organization if the available resources can be a competitive advantage, and replicable. The organization should be able to identify the resources and capabilities, as well as specific competencies that can support strategic decision making by choosing differetiation costs as a strategy, and the final decision in the selection of the value chain (Henry, 2011). Porter (1985) developed a value chain to identify core competencies (core competencies) that explains the behavior patterns of costs (cost behavior pattern) based on choice of generic strategy that can be used by companies to identify the relationship between value-creating activities based on the highest order desired by consumers. According 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 & Hart (2003), Value (value) becomes the basis for analyzing the activity of the company. Coverage of the value chain beyond the boundaries of organizations (extend beyond organizational borders), linking suppliers and customers into account the estimated (Shank and Govindarajan, 1992a). Value Chain emphasis not only on the costs incurred in manufacturing companies, but on the whole business sector. Cinquini and Tenucci (2010) investigated the practice of using different types of variations in strategic management accounting, including the value chain. Application of the value chain is used with various levels of popularity in its use. Barney (2001) identified a new challenge for the management accounting of the use value chain. The challenge in the form of connectedness activity value chain 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 value chain whose activities relate to one another with particular characteristics.

Gambar 1. *The Value System Single-Industry Firm*



Source: *Porter, 1985; pp. 35*

Companies in the same business sector value chain are likely to have almost the same (similar), value chain in a competitor company is often different (Potter, 1985; pp.36). At the relevant levels to build a value chain in the enterprise, certain activities of the industry (the busines units). Industry-or-sector value chain is applied as a whole will obscure an important resource for the advancement of competitive companies. By making a difference to the value chain of the competitors could be the key to success of a company's competitive advantage (competitive advantage). Identification of the value of the activity associated with the technologies and strategies to be different. Value activities and accounting classification is different. Accounting classification (eg load, overhead, direct labor) .Aktivitas different but placed in the classification and the same classification. There are five generic categories of primary activities of companies that are part of the competition in the industry (Porter, 1985; pp. 38) of each category is divided into several different activities depending on the specific industry and corporate strategy, namely:

- **Primary Activities**

1. Inbound Logistics
Activities relating to the acceptance, storage, input deploy the product, such as storage of material (material handling), storage (warehousing), inventory management (inventory control), rescheduling kendaraann (vehicle scheduling) and return the goods to the supplier.

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

3. Outbound Logistics
Activities relating to the collection (collecting), storage (storing), and the physical distribution of the product to the buyer, such as finished goods in warehousing, material handling, delivery of goods (delivery vehicle operation), order processing, and scheduling.

4. Marketing and Sales
Activities relating to the provision of so buyersdapat buy these products and what causes it is advertising, promotion, sales force, quoting, channel selection, channel relations, and pricing.

5. Service
Activities relating to the provision of services toimprove 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 become very crucial. On 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 which operates in the corporate sector lending, sales and marketing activities are key to the success of competitive advantage employee innovation also manage 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 to specific industries.

• Procurement
The company's activities related to the purchase of inputs used by companies that are part of the firm's value chain, not only related to the purchase of inputs only. Purchase of inputs is associated with raw materials, supplies and other consumer goods such as enterprise assets such as machinery, laboratory equipment, office equipment, and buildings. Purchases that occurred in relation to the main activities of the company (primary activities). Procurement activity related dngan pendukukung activities such as technology development. Purchases are already certain (given) in companies related to the specific value activitiesyang mutual support, common purchase division (procurement division) serves many valuable activity in the company and the 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 plays an important role in the development of competitive advantage

Companies (competitive advantage) and is key for companies to implement 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 specific part of the main activities (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 using total revenues, as a reflection of the product price paid by the consumer. The company will make a profit if it can exceed that paid by the buyer becomes the destination of a generic strategy.

• Human Resource Management (Human Resource Management)
Human resource management activities consist of recruiting, hiring, training, development, and compensation for the overall type of employees in the company. The need for human resources occurs on the primary activities and support activities manussia 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 is the key competitive advantage of companies successful.

• Infrastructure Company (Firm Infrastructure)
Activities related to the company's infrastructure consists of a number of activities, including general management, planning, finance, accounting, legal, government affairs, and quality management.

The decision to determine the competitive strategies that will be applied, whether using the strategy: Low Cost or differentiation (Porter, 1985), to compete in the market. Ciquini & Tecnuqi (2007) concluded in its survey techniques are most often used is costing accounting strategic customer and competitive pricing position monitoring. The approach is based on the activity for which costs are allocated to activities that are needed to design, supply, manufacture, distribute and market it serves a product / sevice throughout the entire industry value chain. Value Chain analysis thus can be used as a cost management analysis tool for strategic decision making in the face of increasingly fierce business competition. Measurement Systems and Life Cycle Costing is a technique that limited consumer.

2.3. TOTAL QUALITY MANAGEMENT

Hensler and Brunell (2000: 14) argues that Total Quality Management is built on four key principles, namely: 1) Satisfaction pelanggan.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 intended to meet the customer's desire to improve the organization to 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 a competitive advantage, Cascio (1995: 18), says that Total Quality Management is a philosophical directions 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. Thomas C.Powel (1995) and Douglash and Judge (2001) found no relationship potential and relatively strong between the implementation of TQM and their forte compete (competitive advantage). In addition to TQM and competitive advantages that 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) examined the effect of the application of TQM programs on the financial performance of the company's operations. The results of this study indicate that companies that have earned quality awards (proxy implementation of TQM), it experienced an increase in financial performance over a period of ten years.

2.4. STRATEGIC MANAGEMENT ACCOUNTING

According to (Bromwich: 1990). SMA being defined as an attempt to integrate insights from management accounting and marketing management within a strategic management framework. (Strategic management accounting is an attempt to integrate insights from management accounting and marketing management within the framework of strategic management) (Roslender & Hart: 2003) .Akuntansi Strategic Management (AMS) continues to provide challenges for all that relates to accounting practices and related 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 strategies into action or action. Anthony and Govindarajan (2007) is the general direction regarding certain strategic perencananaan competitive goals. According to (Hoque, 2003: 2). Strategic management accounting is the process of dentifying, gathering, choosing and analising accounting data for helping the management time so make strategic decision and to assess organizational effectiveness. More High School as a process (Dixon and Smith, 1993). SBU Identification, Strategic cost analysis, Strategic Market Analysis, Strategy Evaluation (Accounting for strategic management as a process, consists of the identification of a Strategic Business Unit, strategic cost analysis, strategic market analysis, strategy evaluation). Strategic Management Accounting (AMS) can be stated that as the accounting for strategic management accounting management offers the opportunity to collaborate with other management functions to achieve competitive advantage. Strategic Management Accounting (AMS) is very relevant to be developed in further studies in the future. In line with the opinion of Porter (1996) which states that the opening of strategic management accounting insight 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 overall, 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". According Roslender & Hart (2010): that AMS 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 & Hart: 2003). While guilding (1999) limits the view to a competitor that focuses on competitor's cost calculation techniques, monitoring kometitif position and strategic pricing. And Roslender (1995): AMS as a general approach to accounting for the strategic positioning that is characterized by integrating insights from managerial accounting with those of marketing management. Simmonds (1981) revealed that the accounting strategic management has been practiced extensively and management accountants more effective use of their time in collecting and estimating cost data, 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 AMS can not be belittled but play an important role in contemporary managerial accounting techniques, namely the cost attribute, target costing / management costs, life cycle costs and subsequent management accounting, a set of powerful techniques which focus on the market, including customer and product, and for some competitors are equal. Shank & 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 & Smith (1993), which explained that the Strategic Cost Management is similar to the process of strategic management accounting. Thus it can be concluded 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 yourself 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

2.5 TECHNIQUES FOR STRATEGIC MANAGEMENT ACCOUNTING

Development and use of techniques of strategic management accounting is highly correlated with external information to the unpredictability of the environment and to support strategic decisions (Cinquini & Tenucci: 2007). Langfield-Smith (2008), provide a very clear that the activity-based costing can be identified as a new managerial techniques in the AMS. Bromwich (1990): AMS as the provision and analysis of financial information on the company's market and competitor's cost structure and corporate strategy and the monitoring of it's competitors in this market for some period. He has extended the term AMS to combine product information about customers and markets, each of which at that time was recognized as the phenomenon of strategic importance. Statement Simmonds (1981 limit on techniques that focus on competitors, such as assessing the cost of competitors, monitor the position of competition and the pricing of strategic (guilding: 1999). There are several techniques managerial accounting new that has strategic significance such as: target costing, lifecycle costing and competitor's cost analysis. for pespektif the latter is to a certain extent, many proponents of accounting techniques new managerial showing an understanding that is oriented strategic than previous researchers. Lino Cinquini & Andrea Tenucci (2007) conducted a survey of companies in Italy . the focus is on the various characteristics of strategic management accounting techniques are grouped into various veriabel that may affect the use of accounting techniques of strategic management within the company. Attributes

Bromwich financing techniques and Bhimani, Roslender identify the target costing and life cycle costs as an example AMS, along with strategic cost management. Here are fifteen techniques that have been identified (Cinquini & Tenucci: 2007):

1. Attribute Costing. Considers the product as a package with different features; in this case, Bromwich (1990) supports the possibility to look product attributes as a cost object. These attributes differentiate products, and of contact between product attributes and tastes of consumers, market share can be determined. This can be interpreted in terms of the orientation of the external (market) of these techniques.

2. Competitive Position Monitoring. This technique is based on the availability of competitor information. In particular issues related to sales, market share, volume and unit costs (Simmonds, 1981). Based on the information provided, the company can evaluate its position compared with major competitors and, therefore, control or strategy for the company.

3. The Basic of Management Control Competitor This technique is based on the Cost Assessment. In contrast to previous techniques, competitor cost assessment focusing specifically on the structure of the cost of competitors (Simmonds, 1981). Critics, especially in relation to the sources of the information. Ward (1992) proposed several indirect sources such as physical observation, common suppliers or customers and former employees of a competitor.

4. Integrated Performance Measurement. Consideration of both the financial measures and non-financial defines an integrated performance measurement system (Cross & Lynch, 1989; Nanni et al., 2002). Balanced Scorecard included in this technique, and has been widely demonstrated role in the strategic management cycle through the four perspectives (Kaplan & Norton, 1996a, 1996b, 2000; Malina & selto, 2001).

5. Advanced manufacturing technology, JIT, Target Costing and produkct life-cycle costing. According to this technique, 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 targets. Through accurate product design, such costs should be accommodated to achieve cost targets (Monden & Hamada, 1991; Morgan, 1993). External market factors often intervene in this high school technique.

6. Quality Costing. This technique is based on the total quality management and management of costs safety and the environment. In a strategic perspective, this technique should support the pursuit of quality (Simpson & Muthler, 1987; Carr & Tyson, 1992).

7. Value Chain Costing analysis and accounting. Developing a value chain model (Porter, 1985), Shank & Govindarajan (1992) proposed an approach to accounting that considers all activities carried out from design to distribution. The strategic implications into account the economic exploitation and efficiency that comes from the external relations between companies and suppliers, and between the company and the customer.

8. Customer Accounting. This technique assumes customers or customer groups as a unit of accounting analysis (Bellis-Jones, 1989; guilding & McManus, 2002). Customer accounting covers all the practice shown to estimate earnings, sales, or expense arising from consumers or consumer segments. Because it is so associated with "relational marketing" accounting approach is classified as a technical high school.

9. Consumer profitability analysis / accounting custumer. This 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). Strategic focus of ABC covers the management of activities that allow to specify the actions that aim to achieve competitive advantage (Palmer, 1992; Shank and Govindarajan, 1989).

10. Competitor performance appraisal based on public financial statements. A relevant sources regarding the evaluation of competitors based on the financial statements public. Moon & 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.

11. Life Cycle Costing. Aiming in calculating the overall cost of a product along its life cycle (from design to refusal / losses, through the introduction, development and maturation) (Berliner & Brimson, 1988; Shields & Young, 1991; Wilson, 1991). Clarity of accounting perspective and long-term market orientation makes this technique as one of the technical high school. In the same way, the Total Cost of Ownership has been confirmed as a means of high school long-term, strategically oriented.

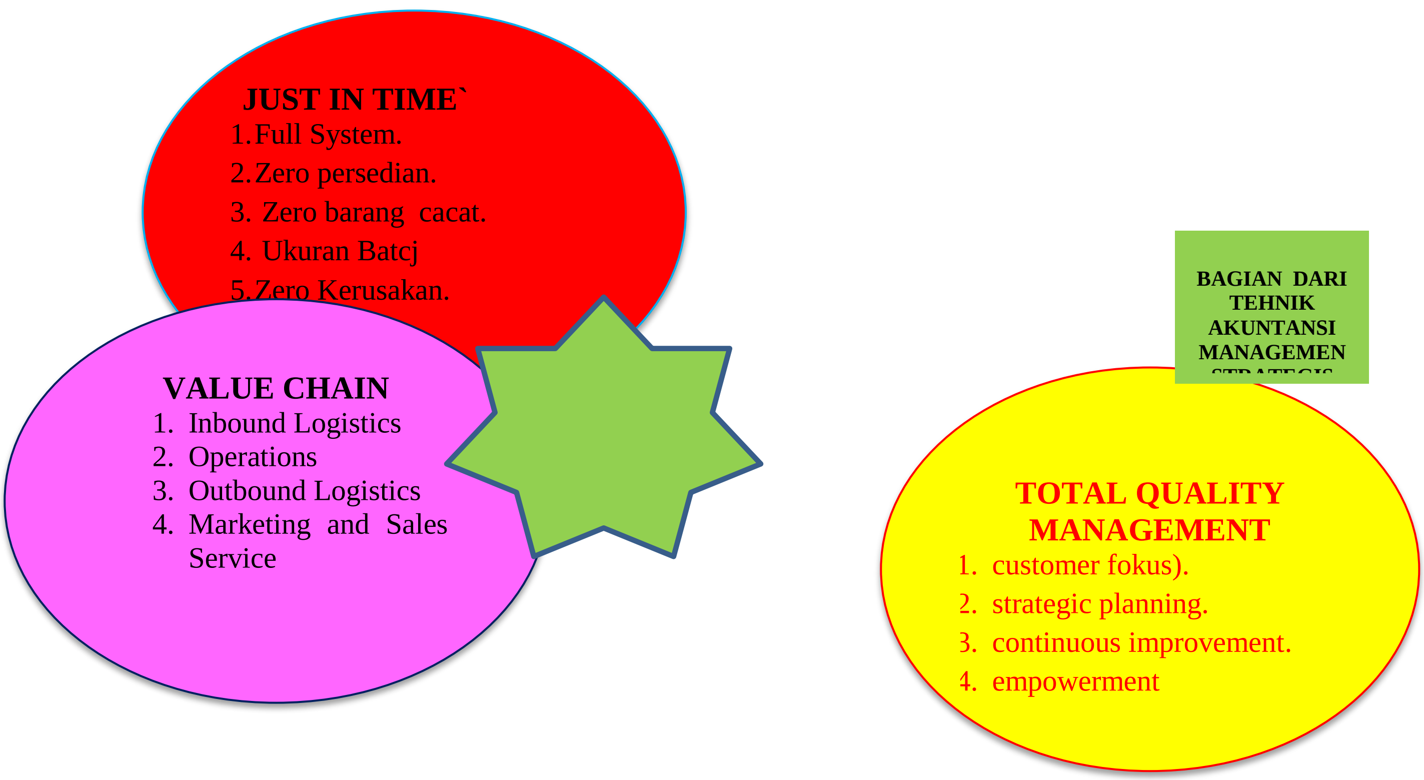
12. Strategic Costing. According to Shank & Govindarajan (1989, 1993a, 1993b) the cost of the system is gradually entering the strategic management process. This means that the cost of the system should explicitly consider strategies and the pursuit of long-term competitive advantage. Author reinforce the concept of a competitive marketing and which is referenced by this technique (product placement and market penetration).

13. Benchmarking. The technique involves a process of identifying best practices and compare the performance of companies with such practices with the goal of increasing. There are different types of benchmarking (Miller et al., 1992; McNair & Leibfried, 1992) but, in general, the benchmarking confirms external strategic orientation to competitors.

14. Strategic Pricing. Strictly related to accounting competitors, Simmonds (1982) incorporate a technique to SMA pricing. Matters relating to the use of competitor information, such as competitors' reactions to price changes, price elasticity, economies of scale and experience, in the pricing process. It appears both in the orientation of the competitors and the market.

15. Most widely used. Cinquini & Tenucci (2007) concluded in its survey that Attribute Costing, Customer Accounting, contrary Integrated Performance Measurement Systems and Life Cycle Costing is a technique of limited use. Roslender & Hart (2003), Dixon & Smith (1993) states that management accounting is a concept that integrates strategic management accounting and marketing. The technique used is the Target Costing, Balanced Scorecard, Brand Management Accounting (market share, market growth, brand strength, customer profitability reports, specific market offering).

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 & Tenucci (2007) that the adoption of the techniques of strategic management accounting does not seem to be a strategy-driven. The empirical evidence regarding the deployment of strategic management accounting is not yet widespread, and therefore have not 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 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 use of tenknik-technique is still a challenge for practitioners in the field of accounting (Roslender & Hart: 2010). Thus, the technique kuntansi strategic management is the future of management accounting to answer all criticism of traditional management accounting and open insight 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.



3. CONCLUSION

JIT produce goods needed as qualities that are needed and in the required amount at the right time is necessary. While the value chain or value chain activities within the organization and customers / suppliers to be the domain of management accounting. implement linkage connecting between suppliers and customers as the embodiment of the value chains of competitors. While the application of competitive advantage strategy, Total Quality Management, applying the techniques of Total Quality Management, the 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. Functions of Strategic Management Accounting (AMS) can be stated that as the accounting for strategic management accounting managerial offers the opportunity to collaborate with other management functions to achieve competitive advantage. Strategic Management Accounting (AMS) related to accounting practices and is associated with the integration of aspects of management accounting and marketing management. Strategic Management Accounting (AMS) should be developed continue to occur in further studies in the future.

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