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 strategies. The goal of 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 Accounting.

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 competitive 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 (Weetman 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 pengukuran 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).

More anjut Garrison et al (2013: 9) says 1) proximity to the customer intends menyampaikan 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 pelamongan 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 performance are 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 menyampaikan 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 pelamongan 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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With greater competition in the manufacturing environment, the concept of JIT (Just-In-Time) manufacturing has become increasingly important. JIT manufacturing is a strategy that allows companies to produce products only as they are needed, thereby reducing inventory and improving efficiency. The goal of JIT is to eliminate waste, reduce lead times, and improve customer satisfaction.

The strategy of JIT manufacturing involves close collaboration between suppliers and manufacturers. This collaboration helps to ensure that products are delivered just in time to meet customer demand, without excess inventory sitting on shelves. This approach is particularly useful in industries where demand is unpredictable, such as the automotive and electronics industries.

JIT manufacturing is based on the principle of "pull production," which means that production is triggered only when a customer places an order, rather than building products in anticipation of future demand. This approach helps to reduce the amount of work-in-process inventory, which can be a significant cost driver in manufacturing operations.

Another key feature of JIT manufacturing is the emphasis on continuous improvement, or kaizen. This approach involves regularly identifying and addressing areas where improvements can be made, whether it be in the manufacturing process itself or in the upstream supply chain. By continuously improving processes, companies can reduce waste and improve their overall efficiency.

JIT manufacturing is made possible by the development of robust information systems that allow manufacturers to track and control inventory levels, monitor production processes, and communicate with suppliers in real-time. These systems can help companies to respond quickly to changes in demand, reducing the risk of overproduction or stockouts.

In conclusion, JIT manufacturing is an effective strategy for companies looking to improve their manufacturing efficiency and customer satisfaction. By eliminating waste and improving responsiveness, JIT manufacturing can help companies to gain a competitive advantage in today's globalized marketplace.

The implementation of JIT manufacturing requires a commitment to continuous improvement and a focus on collaboration between suppliers and manufacturers. Companies that are able to effectively implement JIT manufacturing can experience significant improvements in efficiency, cost, and customer satisfaction.

References:

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 (2003) 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 bahawa 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, (Wheatman 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 urge 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. 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 (2008: 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.


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<tr>
<th>Figure 2</th>
<th>JIT compared with traditional manufacturing</th>
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<td>JIT</td>
<td>Traditional</td>
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<tr>
<td>1. Pull system</td>
<td>1. Push system</td>
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<tr>
<td>2. Insignificant or zero inventories</td>
<td>2. Significant inventories</td>
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<tr>
<td>4. Multifunction labor</td>
<td>4. Specialized structure</td>
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<tr>
<td>5. Total quality control (TQC)</td>
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<td>6. Decentralized services</td>
<td>6. Centralized services</td>
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<td>7. Complex cost accounting</td>
<td>7. Simple cost accounting</td>
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Source: Kootanaee et al (2013)

From the picture above can be seen that there are significant differences between the concepts of JIT concept and traditional. Compared traditional, 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 significant. This step is often referred to as housekeeping activities, which according to Suzuki (1987) activity that is associated with an increased activities. In this housekeeping activities are activities undertaken by management and employees as a form of business and megelimini 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 differentiation 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 strategies 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

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 business 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) di bedakan tetapi ditempatkan dalam klasifikasi yang sama. Ada lima kategori umum dari aktivitas perusahaan yang menjadi bagian dari kompetisi di dalam industri (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 kendaraan (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 buyers dapat 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 to improve 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).

• **Support 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 pendukung 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 (primary activities) 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 manusia 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 / service 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)

2.4.1. 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 that 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 guiding (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 berentasi 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 (guling: 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 & Muthlier, 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 customer.** 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.


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 Langfield-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 tennik-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.
4. REFERENCES


[38] Roslender, Robin and Hart, Susan J.. 2010. Strategic Management Accounting: Lost in a Name?


