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Strategic Management Accounting Techniques in Romanian Companies: Some Survey Evidence

Majeed A. Hatif AlMaryani*, Hamza H. Sadik **

*Phd Student , 3rd year , ASE-Bucharest, Romania
**Phd Student , 2nd year , ASE-Bucharest , Romania

Abstract

This study aimed to introducing the techniques of strategic management accounting and its role in serving the objectives of contemporary management – strategic management of Romanian companies, through the study of these techniques, and then applied the topic in the field through distributing a survey questionnaire in a sample of Romanian companies. We used the descriptive analytical approach in the theoretical part of the study, where we tried to showing the most important ideas on the subject of strategic management accounting and its techniques, and we used the applied approach in the practical part of the study, where we used a survey questionnaire to collect the applied data for four techniques from twenty individuals from four multiple Romanian companies in Bucharest.

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Keywords: Strategic Management Accounting (SMA) , SMA Techniques and Methods Importance, Constraints, Benefits of application of SMA techniques

* Corresponding author. Tel.: +40-732-654-616; : +40-725-634-008
E-mail address: mhatf2002@yahoo.com , hamza970@yahoo.com

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1. Introduction:

Organizations of different kinds: industrial, service , or commercial currently exercise of their activities in an environment characterized by complex and constantly changing, where this organizations became facing variable and complex environmental conditions, which required from these organizations to use all the necessary means and tools to be able to survive and maintain its market share and achieve success. Therefore, most organizations began heading towards the adoption and use of strategic concepts of different kinds and has become the concept of strategic management of the most important features of contemporary managements, which enables organizations to cope with environmental variables and subsequent developments in the economic systems resulting from globalization and the opening of global markets. This was reflected on the accounting systems in general, where the traditional accounting systems no longer able to give and to provide a comprehensive picture of organizational performance for contemporary organizations because of their inability to provide indicators and measure help the managements of these organizations to measure their performance correctly and appropriately. So, started the ideas and studies in the field of accounting orientation towards strategic thinking in the accounting systems and the importance of developing methods and accounting systems in order to become adequate to serve the goals and requirements of the strategic management of contemporary organizations. Hence, the effect was largest in this direction in the cost accounting and management accounting systems as the two accounting systems mentors mainly to serve and provide data and information to assist managements significantly in the performance of its main functions related to planning, control, performance evaluation, and decision–making. The reflections of strategic approach in management begun in the emergence of many methods and techniques in cost accounting and management accounting which directed mainly to serve the goals of the contemporary strategic management of business organizations, where it developed many accounting methods and techniques in the field of strategic cost management and strategic management accounting, such as ABC costing, Value chain, Benchmarking, BSC, etc. which aims to assist modern strategic managements in achieving it functions and objectives in the strategic-term. The use of these methods and techniques are no longer limited to industrial organizations but exceeded to all organizations and all kinds and in different sectors, where it became the adoption of strategic tools and ways one of the main characteristics of the modern managements of business organizations in the contemporary world of business.

2. Strategic Management Accounting – Theoretical Background:

Accounting systems designed to serve a group of users within and outside the organization and provide them with data and information necessary for them to take decisions related to these organizations , and management accounting is that the sub-accounting system, which aims to serve the internal management of the organization and assist them in performing their functions of planning, control, decision-making and performance evaluation in the operational and long-range, this system has adapted and evolved over time to meet the administrative needs of information by inventing many of the methods and techniques that aims to serve the needs of the management. In the business world today, the application of ideas and theories of strategic management by organizations has become a need and necessity should be met to survive and continue, which was reflected in the accounting systems, especially in the management accounting system, where we know that the emergence of management accounting was a natural result of the need for managements to accounting tool provides them with data and information required and necessary to perform all the functions entrusted to the managers, and it was emerged as a natural response to the continuous and permanent developments in the accounting systems to meet the needs of users of different information. The methods and techniques of traditional management accounting and cost accounting faced a lot of criticism because of its focus on providing the information necessary for management in the field of controlling and evaluation of performance and neglected many of the important things and their effects in the strategic range, so there is claims by interested and researchers in the field of management accounting to interesting to study the strategic direction in management accounting, where emerging accounting ideas and methods in the field of management accounting and cost accounting, which

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