

Management accounting in support of strategy and a strategy as practice perspective

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1. Introduction

In the 1980s strategists were talking in terms of strategic management. This had evolved from financial planning in the 1950s, through long range planning in the 1960s, to strategic planning in the 1970s and arrived at strategic management in the 1980s (Nixon and Burns, 2012). There had been a shift towards a focus on external factors and their potential impact on the firm. Management accounting, however, had not kept up. In the 1980s management accounting was criticised for being internal, short term, historic, predisposed to financially oriented information, and operationally focused (Johnson and Kaplan 1987; Bromwich and Bhimani 1989). The management information provided was said to be of little use for strategic decision making. The term strategic management accounting (SMA) was introduced by Simmonds (1981) which suggested that management accounting needed to pay more attention to external factors, specifically competitors. A decade later books appeared titled Strategic Management Accounting (Ward 1992; Smith 1997; Hoque 2003). Research papers were published investigating the usage, or non-usage, of SMA techniques? Papers reported on the techniques used in different sectors such as manufacturing, service and state-owned organisations; different countries, such as Bangladesh, Malaysia, the UK and USA; and specific instances, such as new product development.

There has been debate about whether a practice of strategic management accounting exists, or whether it is 'but a figment of academics' imagination' (Lord 1996, p.364). Do accountants participate in the strategic management process? Lord (1996) suggests that they don't. Dixon (1998, p.276) investigated a case where 'the management accountant had always been a strategist ...'. Some years after Simmonds first used the term Langfield-Smith (2008) determined that SMA was little used in organisations and with limited appreciation of its meaning. More recently Jorgensen and Messner (2010), Nixon *et al.* (2011), and Pitcher (2015) found that although management accounting was supporting strategic decisions, SMA was not a term that occurred in the communication

lexicon within the case organisations being studied. The apparent paradox of strategic management accounting was discussed by Nixon and Burns (2012, p.229) in the context of the evolution of strategic management literature, and suggested that SMA has a future if the bundle of techniques that usually constitute SMA are 'integrated into a coherent, cohesive framework to compliment strategic management'.

Research in to how management accounting is supporting the strategic management process, irrespective of whether the techniques being used would be regarded as conventional or strategic management accounting techniques, has been undertaken (Pitcher 2015), and as previous research has reported, management accounting does indeed support the strategic management process. Also, authors such as Ahrens and Chapman (2005), Hansen and Mouritsen (2005), Tilman and Goddard (2008), Skærbæk and Tryggestad (2010), Fauré and Rouleau (2011), Carlsson-Wall *et al.* (2015) have published examples of management accounting research that could be said to be using a strategy as practice perspective. The concept of strategy as practice views strategy as something that people 'do', rather than something that an organisation 'has' (Whittington 1996). The use of the word strategise is used to indicate the dynamic nature and practical activities that take place within the strategic management process (Whittington *et al.* 2006; Jarzabkowski 2005). It could be argued therefore, that rather than categorising management accounting techniques as conventional or strategic, it would be more helpful to practitioners to focus on how management accounting can, and is being used, to support the strategic management process.

This article briefly discusses the development of strategic management accounting and relates the work of the accountant to the 3Ps framework of strategy as practice (Whittington, 1996). Its purpose is to provide some background and context to studying how management accounting can support the strategic management process.

Management accounting and the strategic management process

2.1 The call for a change of emphasis

Traditionally management accounting has been distinguished from financial accounting by its focus on providing information for management activities such as planning, decision making and control (Kaplan and Atkinson 1989; Aver and Cadez 2009). The information was typically internally generated and financial in nature (Ward 1992; Drury 2008; Bhimani and Bromwich 2010). Some definitions include a reference to non-financial information (Groot and Selto 2013), and some allude to support for management activities (Dixon 1998), yet the traditional definitions of management accounting have been heavily criticised over the years as being inappropriate for modern business (Johnson and Kaplan 1987; Hiromoto 1988; Bromwich and Bhimani 1989). It was the lower end of Anthony's (1965) hierarchy, that is, operational and managerial control where management accounting was seen to add value, which ignored the strategic activity of the organisation. Academics suggested that accountants should become more externally focused and should take a more proactive role in the strategic management process (Bromwich 1990; Kaplan and Norton 1992; Bromwich and Bhimani 1994; Roslender *et al.* 1998; Cadez and Guilding 2008). Kaplan (1984, p.414) notably commented, 'management accounting can no more exist as a separate discipline, developing its own set of procedures and measurement systems and applying these universally to all firms without regard to the underlying values, goals, and strategies of particular firms, but it must serve the strategic objectives of the firm'. A change of focus was needed which met the needs of the changing environment.

As a discipline, management accounting has developed in a variety of ways to meet the changing requirements of business (Burns and Scapens 2000; Weetman 2006). As the business environment became more competitive and the emphasis moved from strategic planning to strategic management (Whittington 1996; Hoque *et al.* 2001; Nixon and Burns 2012) the call was not only for the need for management accounting practices to respond to the changing needs of business but for accountants to become more involved in the strategic management process (Shank 1989 and 1996; Bhimani and Keshtvarz 1999; Mia and Clarke 1999; Tayles *et al.* 2002). There is support for the need for

management accounting systems to adapt to the strategic orientation of the organisation, (Perera *et al.* 2003; Tuan Mat and Smith 2014; Odar *et al.* 2015), that is, the management accounting system is contingent upon an organisation's strategy. Brewer (2008, p.29) suggests that the 'ultimate responsibility of management accounting is adding stakeholder value ... by providing leadership, by supporting a company's strategic management efforts, by creating operational alignment throughout an organisation, and by facilitating continuous learning and improvement'.

2.2 *The development of strategic management accounting*

In 1981 Simmonds promoted the development of the concept of strategic management accounting. Simmonds (1981) focused his attention on the need for external information and specifically information that related to competitors and markets. However, the term strategic management accounting has not found favour with practitioners (Guilding *et al.* 2000; Roslender and Hart 2003; Jorgensen and Messner 2010; Nixon *et al.* 2011; Pitcher 2015), and an agreed definition has defied academics. Bromwich (1988) emphasised gathering and analysing information pertaining to competitors and benefits to customers over the long term; Govindarajan and Shank (1992) developed their own concept of strategic cost management; Roslender and Hart (2003) focused on merging management accounting and marketing principles within a strategic framework; Hopwood (2007) suggested utilising traditional management accounting techniques to aid the formulation of strategic plans; Hoque (2001, p.2) defines it as 'a process of identifying, gathering, choosing and analysing accounting data for helping the management team to make strategic decisions and to assess organisational effectiveness'; Ma and Tayles (2009, p.474) defined it as being concerned with 'strategically orientated information for decision making and control'. Whatever the definition, the need for management accountants to become actively involved within the strategic management process was compelling. The IMA (Blocher 2009, p.4) now include within the definition of management accounting '... to assist management in the formulation and implementation of an organisation's strategy'. Cadez and Guilding (2008) note that a distinct facet of strategically oriented accounting is the active participation of the accountant in the strategic management process and, as already discussed, there is a reciprocal relationship in that the organisation's strategic

management process impacts on the development of the accounting system (Dixon 1998; Mia and Clarke 1999; Perera *et al.* 2003).

The early research into the development of SMA focused on the use of accounting techniques. Several surveys into the extent to which SMA is utilised have been conducted via questionnaires in which the use of a predefined set of techniques, which the researchers have ascribed to SMA, has been researched. However, there are variations in the number of techniques defined. For example, Guilding *et al.* (2000) defined 12 techniques; Cadez *et al.* (2005) defined 17; Cinquini and Tenucci (2007) 14 techniques; Cadez and Guilding (2008) 16; and Feldbauer-Durstmuller *et al.* (2012) 20 techniques. These surveys report limited utilisation of defined SMA techniques. Other surveys have been reported based on studies undertaken in specific sectors or countries, for example, Fowzia (2001) SMA practices in Bangladesh; Cadez *et al.* (2005) a cross-industry analysis of SMA techniques in Slovenia; Almaryani and Sadik (2012) Romanian companies; Said *et al.* (2010) Malaysian Local Government Authorities; Noordin *et al.* (2009 and 2015) Malaysian Electrical and Electronic sector; Agasisti *et al.* (2008) Italian Universities; Shah *et al.* (2011) a study in Australia; Oboh and Ajibolade (2017) Nigerian banks; Glushchenko and Yarkova (2016) Russian chemical industry. These studies tend to focus on specific techniques rather than support for strategic management, yet invariably they report some use of SMA techniques, although there are many surveys reporting that respondents perceive a higher benefit accrued from more conventional management accounting techniques, for example, Sulaiman *et al.* (2002), Cadez *et al.* (2005), and McLellan (2014). This may be due to the comfort factor of the conventional techniques and the uncertainty surrounding the value of the more sophisticated 'advanced techniques'. There are, however, studies that suggest that organisations are using and gaining benefit from using strategic management accounting, for example, the studies by Noordin *et al.* (2015) and Oboh and Ajibolade (2017).

Several papers look at specific instances of SMA and from different perspectives, for example, Jorgensen and Messner (2010) and Nixon *et al.* (2011) investigated the role of management accounting in new product design and development; Tillman and Goddard (2008) reviewed SMA as sense-making in a multinational company; and Ma and Tayles (2009) explored the

development of management accounting from an institutional perspective. There is evidence that accountants are indeed involved in the strategic management process within firms (Aver and Cadez 2009), although it is recognised that strategic management activities, and indeed information purported to be required by SMA is gathered and utilised by professionals within the firm other than accountants (Dixon and Smith 1993; Lord 1996). A study by Anderson (2007) provides evidence of strategic management accounting occurring in organisations and notes that it does not always involve the accounting function. This alludes to the fact that managers have access to a range of information today that is not just the preserve of the accountants. An integrated management information system (MIS) and decision support system (DSS) often includes accounting information (Dixon 1998; Laudon and Laudon 2006) and the increased importance of non-financial information involved in strategy formulation, implementation and evaluation (McNair and Mosconi 1989; Kaplan and Norton 1992; Lynch and Cross 1992) is provided by a range of functional specialists within an organisation. Despite the promotion of more sophisticated techniques over the years there is still a significant gap between the theory and practice concerning strategic management accounting (McLellan 2014; Tucker and Lowe 2014).

2.3 *Strategic management*

Despite strategic management accounting not becoming the messiah that some had hoped the sentiment that management accounting should support the strategic management process is still strong (Brewer 2008; Blocher 2009, Pitcher 2015). Here arises another difficulty – how to define the strategic management process. It is often described as a series of phases. Barney *et al.* (2010, p.6) describe it as 'formulation, implementation and evaluation of the strategy'. A more encompassing and generally accepted definition is offered by Nixon and Burns (2012, p.229) as containing the following key activities: '(1) development of a grand strategy, purpose or sense of direction, (2) formulation of strategic goals and plans to achieve them, (3) implementation of plans, and (4) monitoring, evaluation and corrective action'. This portrays the process as a routinised and formal process, and although many firms still adopt a formal planning process (Chenhall and Langfield-Smith 1998; Rigsby 2001) it is also recognised that strategic decisions are often complex, non-linear and

fragmented (Hendry *et al.* 2010) and that the strategic management process is iterative in nature (McNulty and Pettigrew 1999).

Whilst there is debate regarding the management level at which the organisation's strategy is formulated (Balogun and Johnson 2004; Hendry *et al.* 2010) middle managers and accountants do become involved in the work of strategy formulation, implementation and evaluation (Dutton *et al.* 2001; Chenhall 2003; Ahrens and Chapman 2007). Not least accounting information is inherent in the strategic management process. Boland (1993) suggests that accountants write reports based on an interpretative reading of an organisational situation, inevitably based on the accounting data, which are read by managers and others. In this way - via analysis, manipulation, and interpretation - accounting data could be used to inform, persuade and impress others (Langley 1989). Indeed Robson (1992) argues that it is the properties of numbers that make them influential in that they have mobility, stability and combinability. The skills of accountants enable them to utilise these properties to support strategic decision making (Oliver 1991; Coad 1996). Formal analysis has also been shown to enhance legitimacy with numbers taking on the roles of controlling, legitimatising and sense-making (Denis *et al.* 2006; Whittle and Mueller 2010). Accounting data or numbers have been utilised to rationalise decisions after the event (Burchell *et al.* 1980) but conversely, as suggested by Simons (1992, p.44), can be seen to trigger organisational learning by stimulating 'new (and often unanticipated) strategies to emerge'. There is little doubt that accounting data is utilised in the strategic management process and that management accountants can use this information in collaboration with others to make sense of organisational situations (Tillman and Goddard 2008). Taking a strategy as practice view will help to understand how this takes place.

2.4 *Strategy as practice and management accounting*

The strategy as practice perspective takes the view that strategy is something that the various actors within an organisation 'do' rather than something an organisation 'has' (Whittington 1996). Jarzabkowski *et al.* (2007, p.7-8) note that strategy has been defined as 'a situated, socially accomplished activity, while strategising comprises those actions, interactions and negotiations of multiple actors and the situation practices that they draw upon in accomplishing

that activity'. The use of the verb strategise, takes up the point that verbs grasp the dynamic nature of the strategic management process (Whittington *et al.* 2006). Strategising is broken down by Jarzabkowski (2005) into procedural strategising which focuses on diagnostic control – the monitoring of strategic outcomes and taking corrective action, an activity that the traditional management accounting practices would be supportive of; and interactive strategising – the activities of communicating, persuading, negotiating and influencing in the sense-making activities of strategic management.

The aspect of sense-making activities has been reported by Tillman and Goddard (2008, p.80), in respect of management accounting practices in a multinational company when they identified that 'accountants consciously and unconsciously undertake 'sense-making' activities through the strategies of structuring and harmonising; bridging and contextualising; and compromising and balancing'. Cuganesan *et al.* (2012, p.257) identified that 'management accounting created shared understanding by objectifying, mobilising and connecting strategic concerns across strategic practices and practitioners'. They also identified a mediating and shaping role in which strategic priorities could be developed and that there was a reciprocal relationship between strategic practices and the development of management accounting practices. Strategising practices include strategic planning, resource allocation, decision making and strategic change – all activities that accounting information can support. Although Dixon (1998, p.273), perhaps via a somewhat biased view, suggested that the 'identification, formulation and implementation of strategy by management is carried out using the techniques and language of the management accountant'. He goes on to suggest that the 'strategic decision-making process can influence the procedures of management accounting and the design of management control systems in order to aid the control of strategy' (p.273). This implies that the focus is on the monitoring of strategy for control purposes, whereas Dixon is in fact postulating that the accountant can be involved in all stages. Aver and Cadez (2009), however, found that apart from the monitoring and control activity the most likely areas for involvement was in the evaluation of strategic options and developing details about the strategic options activities. Skærbæk and Tryggstad (2010) also explored the role that accounting devices had in the formulation of strategy and how accounting

shapes the strategic options. Nevertheless Al-Abdul and McLellan (2013) found that the specific strategy of an organisation needs to be supported by specific accounting practices, echoing the calls of previous writers that accounting should support the strategic management process.

Whittington *et al.* (2006) highlight that the strategising process encompasses the hands-on, practical skills of the strategists, whereas Pye (1995) indicates that the strategist's skills (the practices and use of artefacts) can mean the difference between success and failure of a strategy. This implies that it is not just the technical skills and practices that are important. Ahrens and Chapman (2007) noted that whilst accountants can make a significant contribution to the activities of strategising the skills required take time to develop and can only really be learned on the job, emphasising the practical nature of strategising. The mindset of the accountant can also influence the contribution made to strategising, as accountants that believe they have something significant to contribute will be more likely to adopt a strategic approach to the management accounting activity, and hold a desire to become involved in the strategic management process (Hutaibat *et al.* 2011).

Strategy as practice is concerned with the 'doing of strategy' (Whittington 1996). Strategy as practice focuses on the praxis, practices and practitioners of strategy (Whittington 2006a). Practice is defined by Reckwitz (2002, p.249) as 'routinized types of behaviour which consists of several elements inter-connected to one [an]other: forms of bodily activities, forms of mental activities, 'things' and their use, a background knowledge in the form of understanding, know-how, states of emotion and motivational knowledge'. In a strategising context, Whittington (1996, p.732) suggests that practice is concerned with '... all the meeting, the talking, the form-filling and the number-crunching by which strategy actually gets formulated and implemented'. In this respect the preparation, interpretation, and the putting to use of management accounting information could constitute 'practice', and in the sense that many individuals within an organisation perform strategy work (Grant 2003), much of this is mundane and everyday strategising practice (Jarzabkowski *et al.* 2013).

Accountants would fall neatly within the definition of practitioners - those people who do the work of strategy (Whittington 1996; Jarzabkowski 2005).

Accountants are often actively involved in the preparation of business plans and forecasts of future outcomes. These would constitute strategy texts as defined by Fenton and Langley (2011). The budgets, spreadsheets and numerous reports produced by accountants constitute artefacts – the stuff of strategy (Jarzabkowski *et al.* 2013) which become imbued with knowledge and invested with meaning as they are developed and continually changed and updated, the component parts often being utilised by various individuals for different purposes. The accounting techniques and their output from activities such as gathering, analysing, interpreting and reporting could be viewed as knowledge artefacts, as defined by Jarzabkowski and Wilson (2006), that contribute to the activity and practices of strategising. As Schatzki (2005, p.480) suggests 'different combinations of a practice's organising elements are incorporated into different participant's minds due to difference in participants training, experience, intelligence, powers of observation and status'. Therefore, management accounting practices and their use by management accountants with their training, defined in part by professional accountancy bodies, forms part of the practices of the profession that impact on the organisation. These practices adopted by the profession of accountants' impact on the collective experiences and thus become part of the praxis or normal routine practices, illustrating the interconnectedness of the elements (Whittington 2006b). Fauré and Rouleau (2011) report on a case study investigating the interactions between accountants and managers in preparing budgets, and how their practical knowledge of strategy helps to shape the numbers and interpretation when using numbers as part of the justifying local projects, both internally within the organisation, and to external partners. They highlight the use of numbers in the justification of strategic decisions and the way different viewpoints, experiences, practical knowledge, interactions and discourse can be brought to bear on the decision-making process, thus illustrating that the use of numbers is not just the preserve of the accounting professionals.

Management accounting information is often produced on a regular basis to reaffirm that the strategy is working, or to indicate that actions need to be taken. Techniques such as budgetary control become part of the culture of the organisation. Indeed, one of the criticisms of management accounting is that information is produced on a routine basis simply because it always has been,

the techniques have been passed through generations of managers, even if it is no longer appropriate for the current business model (Johnson 1992). The idea of praxis is therefore relevant in that the contribution of management accounting information (either financial or non-financial, management reports, analysis, cost management techniques) becomes, as Whittington states (2002, p.2), '[part of the] routines and formulae of the formal strategy process, laid down in the corporate culture and systems of how the enterprise formulates, implements and evaluates strategy'. As practices become embedded within the culture of an organisation they can be passed on and acquired tacitly by newcomers (Martin 2002). The techniques of management accounting have therefore become, in terms of Bourdieu, a key author on the subject of 'practice', part of the habitus, which Bourdieu (1990, p.52) describes as, a 'durable inculcated system of structured, structuring dispositions'. Habitus is embodied within individuals (Hurtado 2008) but at the same time becomes part of the collective experience of individuals with similar socialisations or within the same class (Whittington 2006a), in other words part of the culture of an organisation. This may add some support to why organisations are reluctant to adopt the so called new strategic management accounting techniques. However, we could be seeing the beginnings of an isomorphic element. Just as firms in the same industry display similar strategic responses (Spender 1989) the training and recognised practices of accountants imbued via training can inculcate accepted practices as a form of normative isomorphism associated with professionalisation (DiMaggio and Powell 1983), thus the impact of practitioners on the practices and praxis of strategy.

The strategy-as-practice framework of praxis, practitioners, and practice is therefore of value to understanding how management accounting can support the strategic management process. Remembering that the term strategising refers to a hands-on, practical activity of enacting the strategy helps to provide insight into how the practice of management accounting can contribute to that process. As Nixon and Burns (2012, p.235) suggest the 'effectiveness of a combination of management accounting techniques, or SMA systems, depends very much on how it is used and on the extent to which it is a part of the organisational process that manages the formal, semi-formal and informal information and communication systems'.

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