

## TECHNIQUES OF STRATEGIC COST MANAGEMENT – THE CASE OF SERBIA

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### Abstract

In this paper the authors analyse the respondents' opinions on the techniques of strategic cost management from the aspect of the size of the company, business activity, legal form, as well as the respondents' opinion in relation to the generated profit/loss in the company they work in. The research is based on the sample of 33 companies in the Republic of Serbia, and it was conducted using survey questionnaires. The results show that the application of strategic cost management techniques is negligible, but that the respondents are aware of the potential benefits. Moreover, it has been established that there are no differences in the respondents' opinions when considered from the above aspects.

**Key words:** strategic management accounting, strategic cost management, costs.

## ТЕХНИКЕ СТРАТЕГИЈСКОГ УПРАВЉАЊА ТРОШКОВИМА – СЛУЧАЈ РЕПУБЛИКЕ СРБИЈЕ

### Апстракт

У овом чланку аутори су анализирали ставове о техникама стратегијског управљања трошковима са аспекта величине, делатности и правне форме предузећа, као и ставове испитаника у зависности од остварења нето добитка или губитка у предузећу у коме су испитаници запослени. Истраживање је засновано на узорку од 33 предузећа из Републике Србије, а спроведено је на основу анкетних упитника. Резултати показују да је примена техника стратегијског управљања трошковима занемарљива, али да су испитаници свесни њихових потенцијалних користи. Поред тога, утврђено је да не постоје разлике између ставова испитаника о истим посматрано са раније наведених аспеката.

**Кључне речи:** стратегијско управљачко рачуноводство, стратегијско управљање трошковима, трошкови.

## INTRODUCTION

Radical changes of production and competitive environment at the end of the 20th and the beginning of the 21st century are the key factors determining the opinion that the conventional management accounting with its techniques is not capable of securing competitive advantage of a modern company. Starting from the clear attitude that companies “must become more competitive on a global basis if they are to survive” (Bromwich, 1990, p. 27), a logical conclusion occurs that the conventional management accounting has to undergo some changes, while “strategic management accounting should not be understood as a product of a revolution, but rather as a logical consequence of management accounting evolution” (Milićević, 2003, p. 111) in accordance with the characteristics of modern business environment.

The research subject in this paper are general questions on 33 companies from Serbia, questions on cost analysis, questions on some techniques of strategic cost management as well as questions on advantages and obstacles in the application of strategic cost management in the praxis of companies. The aim of the research is to have the overview of the usage of contemporary strategic management techniques in companies in the Republic of Serbia and an opinion of the respondents about them. Moreover, an attempt was made to identify potential advantages and obstacles in their application.

In accordance with the set subject and aim of the research, the paper will test the following hypotheses:

- Hypothesis 1: There is no statistically important difference in the respondents’ opinions on strategic cost management techniques from the aspect of the size of the company.
- Hypothesis 2: There is no statistically important difference in the respondents’ opinions on strategic cost management techniques from the aspect of the type of business activities.
- Hypothesis 3: There is no statistically important difference in the respondents’ opinions on strategic cost management techniques from the aspect of the legal form of the company.
- Hypothesis 4: There is no statistically important difference in the respondents’ opinions on strategic cost management techniques depending on the generated net profit/loss in the company they work in.

## LITERATURE REVIEW

### *Strategic Management Accounting – Definition, Essence and Techniques*

One of the very important problems that are being faced in literature is that there is no unique, widely accepted definition of strategic management

accounting; therefore we shall focus on several existing definitions. The term strategic management accounting was first used at the beginning of 1980s by Kenneth Simmonds in the context of externally oriented approach which includes collecting and analysing of the data on expenses, prices, sales volume, market share, cash flow and usage of resources of the specific company as well as its competition (Roslender & Hart, 2003, p. 256). First noteworthy criticism of the conventional management accounting appeared in 1987 by the renowned authors Johnson and Kaplan. Therefore it can clearly be seen that the idea of strategic management accounting is older than this criticisms. In brief, criticism was based on the fact that the existing management accounting was too slow, too aggregated and also too distorted to be relevant for planning and controlling decisions of management (Shah, Malik, & Malik, 2011, p. 2).

Bromwich (1990, p. 28) defines strategic management accounting as

“the provision and analysis of financial information on the firm’s product markets and competitors’ costs and costs structures and the monitoring of the enterprise’s strategies and those of its components in these market over a number of periods”.

This approach enables managers to have a “bird's-eye view” of the procedures and business techniques of the competition and make decisions accordingly (Shah et al., 2011, p. 3). Dixon & Smith (1993, p. 607) see strategic management accounting as a process which implies identification of strategic business units, strategic cost analysis, strategic market analysis and evaluation of strategies. Lord (1996, p. 354), using the phrase “the emperor’s new clothes”, summarizes the activities of strategic management accounting in the following manner: collecting information on competition, using possibilities for costs decreasing and connecting accounting with strategic positions. When familiarising with the concept of strategic management accounting in literature and reference books, one can also encounter a claim that a strategically oriented accounting system has to provide the information necessary for business environment analysis, generating of strategic alternatives, choosing of strategic alternatives, strategy implementation planning, implementation of the planned strategy and controlling of strategic management process (Brouthers & Roozen, 1999, pp. 311-312).

In the present paper it is important to point to the strategically oriented techniques of management accounting. Based on the relevant literature, we shall select the classification given in the Table 1 (Cadez & Guilding, 2008, p. 839).

*Table 1. Classification of strategic management accounting techniques*

Category of strategic management accounting techniques	Strategic management accounting techniques
Costs	Attribute Costing
	Life-cycle Costing
	Quality Costing
	Target Costing
	Value-chain Costing
Planning, control and measurement of performances	Benchmarking
	Integrated performance measurement
Strategic decision-making	Strategic cost management
	Strategic price setting
	Brand valuation
Competitive accounting	Competitors costs assessment
	Competitors position monitoring
	Competitors performance appraisal
Customers accounting	Customers profitability analysis
	Profitability analysis of customers lifetime
	Valuation of customers as assets

Attribute Costing represents an attempt to connect the income that customer benefits create with expenses which have caused them and the product is seen as a package of attributes and characteristics offered to customers, where product attributes have to be desirable and appealing for customers (Roslender & Hart, 2002, p. 266). This technique can be taken as externally oriented having in mind that the attributes of products or services are determined according to requests of customers (Šoljakova, 2012, p. 28), who are external interested parties.

Life Cycle Costing, as the very name suggests, implies costs analyses along all phases of a product or service life. These phases may include design, introduction, growth, maturity, decline and eventually leaving the market. The aim of this technique, i.e. total life cycle costing, from the designing until leaving the market, illustrates the long-term accounting perspective and market orientation of this technique which is the reason for considering it in the strategic context.

Quality Costing starts from the fact that quality of a product or a service is one of the determinants of success of a company on the market. This technique classifies and follows quality costs (costs related to creating, identifying, repair and prevention of defects), and reporting on these costs directs the management attention to priority problems related to quality (Guilding, Cravens & Tayles, 2000, p. 132). Alongside quality in business environment nowadays time plays an important role. Thus there is the belief that „timely delivery of a product at prices lower than those of the competition represents the basic orientation of management in a global and dynamic environment“ (Antić & Stevanović, 2013, p. 183).

Target Costing is a market-oriented approach focused on achieving low costs which are treated as a basis for gaining competitive advantage. It is based on the idea that costs of a future product should be managed in the earliest phases of its life cycle, having in mind that at this stages there are the biggest possibilities for significant cost reduction (Antić & Novičević, 2011, p. 251). The first step in this calculation is setting the target selling price which target profit per product/service unit is subtracted from and the result represents target costs per product/service unit. In other words, the difference between the established total target incomes of sold products/services and the total target profit on the company level or on the levels of smaller organizational units represents the total target costs (Malinić, 2008, p. 228).

Value-chain Costing is based on allocating costs to activities required for designing, procurement, production, distribution, sale and maintenance of products and services. The essence of this process, which is treated as a core of strategic management in literature, is to break the chain of activities into elements ranging from basic raw materials for a product to end users, so as to understand the behaviour of costs and differentiation sources in strategically important segments (Dekker, 2003, p. 2). However, competitive advantage of a company does depend solely on its value-chain, but on the system of values which, apart from the value-chain of the company, includes the value-chains of suppliers, distributors and customers (Milićević, 2003. p. 50), so that the external focus of the company is highlighted.

Benchmarking, generally, implies comparison of internal processes with some ideal standard outside the company. More precisely, this technique implies identifying best practices and comparing performances of the company with them with the aim of improvement (Cinquini & Tenucci, 2010, p. 235). In the domain of strategic cost analysis this technique aims to understand the implementation of the best competitors practice in order to identify how to decrease costs of the company and to improve costs competitiveness when the comparison reveals that costs of the company are not in line with those of the main competitors (Thompson & Strickland, 1998, p. 120).

Integrated performance measurement implies considering financial and non-financial performance measurement tools. One of the systems relative to the aforesaid is the *Balanced Scorecard*, which was first mentioned and developed by Roberta Kaplan and David Norton in 1992 (Kaplan & Norton, 1992, pp. 71-79). These authors claim that performance measurement should be done by simultaneously taking into consideration financial perspective, customer perspective, and internal business process as well as learning and growth perspectives.

Strategic Cost Management implies using the data on costs based on strategic and market orientation in the development and identification of superior strategies which shall secure sustainable competitive advantage

(Cadez & Guidling, 2008, p. 858). Shank (1989, p. 50) defines strategic cost management as a managerial use of information on costs which is directed to one or more phases of the strategic management cycle, that is, to formulation, communication, application and control of the strategy.

Strategic Pricing implies the analysis of strategic factors in the process of setting prices. These factors may include competitor price reaction, elasticity, market growth, economy of scale and experience (Guidling et al., 2000, p. 132).

Brand Valuation refers to financial brand valuation through assessment of brand strength factors like: leadership, stability, market, internationality, trend, support and protection combined with the history of brand profits (Cadez & Guidling, 2008, p. 857).

Competitors cost assessment, competitors position monitoring and competitors performance appraisal represent three directions of the development of Competitive Accounting which should be considered as connected techniques. Competitive management accounting is “the extended arm of strategic management accounting, aimed at creating a strong information base upon which contemporary companies should build their competitive advantage” (Malinić et al., 2012, p. 299). Competitor Cost Assessment refers to regular securing of updated information of competitor costs, and estimation should be directed to the amount and structure of their costs. Some of the sources of information on competitor costs can be: direct observation, common suppliers or customers or competitors, former employees (Cinquini & Tenucci, 2010, p. 235), but also published financial reports, official statistics, competitor benchmarking, trade associations, industrial expert consultants, banks etc. (Milićević, 2003, p. 254). Competitive Position Monitoring includes monitoring of competitors position in the relevant branch of economy and following their sales trends, market share, sales volume and unit costs (Guidling et al., 2000, p. 119). Competitor Performance Appraisal implies the use of published financial reports in the sense of using data they contain, so as to secure strategically important information. Relevant literature contains a developed analytical framework for strategic performance valuating by Moon and Bates (Moon & Bates, 1993, pp. 139-152). It is the CORE framework which includes the appraisal of the business environment of the company, visual analysis of financial reports, selection and using of instruments for analysis and evaluation of the received results.

Customer Profitability Analysis refers to the distribution of income and costs to groups of customers or individual customers so as to enable the calculation of profitability of these segments or individual customers (Van Raaij, Vernooij, & Van Triest, 2003, p. 573). Profitability analysis of the customers' lifetime represents an extension of customer profitability analysis framework to include the following years, with the focus on forecasting all future flows of income and costs generated at servicing individual customers

(Cadez & Guidling, 2008, p. 857). Finally, Valuation of Customers as Assets is a technique which relates to calculating the value of a customer for the company, for example, by computing the present value of future profits which may be generated by an individual customer (Cadez & Guidling, 2008, p. 858).

#### *Empirical Background*

Šoljakova (2012, p. 31) considers that empirical researches prove the interest of the top management in the topics of strategic management accounting and their importance in the strategic development of the company, but that sources of information are outside management accounting. Tillman & Goddard (2008, p. 81), based on several researches, point out that competitive accounting and strategic pricing are most common techniques. However they also suggest that strategic management accounting is not widely applied in companies and that its importance is not always clear to managers. Similar claims were given by Langfield-Smith (2008, p. 204) who thinks that strategic management accounting and its techniques have not been widely accepted nor has the term been understood and used; nevertheless some aspects of strategic management accounting have had influence on business thinking and business language as well as on conducting some business processes. Based on the research results of 48 Croatian limited liability companies, Mijoč et al. (2014, p. 393) emphasize the influence of modern cost management techniques on financial operation of companies. Their analysis included Target Costing, Activity-Based Costing and Total Quality Management.

A research conducted in Italy with the sample of 328 big Italian companies shows that competitive accounting (competitor position monitoring and competitors analysis based on published financial reports) and quality costing analysis are the most used techniques of strategic management accounting (Cinquini & Tenucci, 2010, p. 228-259). Hatif AlMaryani & Sadik (2012, pp. 387-396), based on the questionnaires completed by 20 individuals from 4 multi-business Romanian companies, conclude that the respondents believe in the importance of cost management analysis based on continuous improvements (kaizen), value-chains, activities based cost management, and balanced scorecard respectively, for achieving management goals. The same research also reveals high level of correlation among the said techniques, as well as certain difficulties that Romanian companies face when using them. Another research was conducted in Croatia during April, May and June 2011 with the sample of 400 companies (Ramljak & Rogošić, 2012, pp. 93-100). According to this research at least one strategic management accounting technique is applied in 66% of the companies in the sample. Activities based cost management is the most used technique (40%), closely followed by quality costing technique (39.4%).

Target costing is on the third place (25.8%), followed by the balanced scorecard (15.2%), and on the last place Life-cycle costing (9.1%).

Malinić et al. (2012) on the basis of the analysis of the questionnaires completed in 86 companies in west and central Serbia, in the middle of 2011 highlight that 72% of companies use actual costs calculation, 13% apply standard costs calculation, while usage of other modern techniques is marginal. Jovanović et al. (2014) have also come to similar conclusions. Namely, out of 86 interviewed companies on the territory of Serbia, less than 7% apply modern systems of calculating costs and performance, while 25-29% of the interviewed heard of certain techniques for the first time. In respect of modern techniques, activity based cost management and target costing are the techniques that interviewees are most familiar with, but they do not apply them. Moreover, previous research shows that there is a connection between the size of the company and usage of activity based cost management, target costing and costing based on continuous improvement (kaizen). Examining the usage of Activity-Based Costing in Serbia, Knežević & Mizdraković (2010, p. 80) have concluded that companies are not yet fully familiar with this costing system and its positive aspects. The rate of usage is relatively small and the knowledge on this technique is on a fairly low level. One of the aims of the research carried out by Janjic, Todorovic & Jovanovic (2014, p. 440) was to overview currently level of informing professional accountants with contemporary techniques of cost accounting. From 45 respondents from the city of Kragujevac, less than 10% know the characteristics of contemporary cost accounting systems, wherein they are at least familiar with the Time Driven Activity Based Costing and most know the activity based costing.

### *RESEARCH METHODOLOGY*

The research conducted from June to December 2014, included 33 companies from the Republic of Serbia. The data were collected by questionnaires completed by accounting managers, bookkeepers, but also by managers of various competencies and company owners. The questionnaire was sent on over than thousand e-mail addresses of companies and their accounting staff, but we receive only 33 answers. According to the company size, the sample consists of 9 (27.27%) big-sized companies, 12 (36.36%) medium and 12 (36.36%) small companies. In the terms of the business activity, in the sample there are 19 (57.58%) manufacturing companies, 5 (15.15%) trading companies and 9 (27.27%) service-providing companies. According to the legal form, the biggest contribution in the sample have limited liability companies (18 companies, ie. 54.55% of respondents) followed by joint-stock companies (12 companies, ie. 36.36% of respondents). Further, one government company, one cooperative and one sole proprietorship was included in the research.



The questionnaire contained four main parts. The first part of the questionnaire covered the main data on a company – type of business activities, size and legal form. The second part covered the questions on competitive strategies, following and analysis of costs and factors which, in the opinion of respondents, could improve company's costing position. The questions on some modern techniques of strategic cost management were in the third part of the questionnaire. Namely, those were value-chain, activity-based costing, continuous improvement (kaizen) costing and target costing. Starting from the fact that adequately designed strategic management requires a set of financial and non-financial performance measures, this part of the questionnaire also contains questions on the Balanced Scorecard. Answers of respondents were based on the following scale: 0 – I do not have an opinion, 1 – I completely disagree, 2 – I disagree, 3 – I agree and 4 – I completely agree.

In addition to the above opinions on cost management techniques, the third part of the questionnaire contains questions on applying these techniques within the very companies. The last, fourth, part of the questionnaire includes questions on potential advantages and obstacles in applying modern strategic cost management techniques. The collected data on the companies included in the survey were saved in the database IBM SPSS 19 Statistics 19. The paper uses descriptive statistics and the Mann-Whitney U Test, with the aim of comparing respondents' answers from various perspectives. For determining statistical significance the confidence level  $\alpha = 0.05$  was used.

### *RESEARCH RESULTS*

Based on questions on the applied competitive strategies, the following conclusions have been drawn: (1) more than a half of the companies in the sample, more precisely 21 company (63.64% of respondents) apply a combination of generic strategies, (2) five companies (15.15% of respondents) apply the differentiation strategy, (3) four companies (12.12% of respondents) apply the cost leadership strategy and (4) only two companies (6.06% of respondents) apply focusing strategy. There was one missing answer (3.03% of respondents). When it comes to following costs in the company, in sixteen companies, i.e. 48.49% of respondents, costs are followed only on the whole company level, while in the same number of companies costs are followed on both whole company level as well as on the levels of functions and/or divisions. There was one missing answer (3,03% of respondents).

According to the characteristics of conventional and strategic cost analysis it can be concluded that the focus in the majority of the companies included in the survey is internal (84.85%), which leads to the conclusion that cost analysis is primarily directed inside the company,

neglecting the information from the surrounding as an important source for acquiring competitive advantage. As for the remaining three considered characteristics the results are in favour of the strategic cost analysis, thus more than a half of companies in their analysis focus on a long term, more than 60% analyse their costs continually, and this analysis includes multiple and causes of costs for each value generating activity.

Analyzing factors which can improve costs position of a company, we notice that capacities usage is a factor which, in the opinion of respondents, is the most important, taking into consideration the arithmetic mean value (4.85). Moreover, this factor has the smallest dispersion in answers (variance = 1.57). It is followed by the total quality management (4.67), orientation to relations with suppliers and customers (4.33) and participation of employees (4.27). The biggest dispersion is in the answers relating to orientation to relations with suppliers and customers (variance = 2.73). The lowest ranked factors are products configuration and efficiency in equipment distribution.

Further, according to the respondents answers, we notice that Target Costing has absolute application in more than 10% percent, that is in 12.12%. The least applied is Balanced Scorecard (48.48% of companies surveyed do not use it at all). ABC is partly applied by 55% of the companies surveyed.

In order to compare the respondents' opinions on certain strategic cost management techniques from various aspects, initially was planed using the testing of hypothesis on equal arithmetic means. Normality of variables in all groups is necessary condition for usage independent samples test (testing of hypothesis on equal arithmetic means). For testing of normality the Shapiro-Wilk statistics was used according to which all groups are less than 50. Assumption of normality is not fulfilled in all groups. It is the reason why we had to use nonparametric alternative – the Mann-Whitney U test and testing hypothesis about the equality of medians.

From the aspect of the company size the comparison was done between small companies as one group on one side and middle-sized and big companies together as the other group. In relation to business activities the comparison was done between manufacturing companies on one side, and jointly considered trade and service-providing companies on the other side. From the legal aspect the research observes opinions of joint-stock companies and limited liability companies, while cooperatives, entrepreneur and public companies were excluded from the analysis due to their negligible share in the sample (3.03% each). Finally the respondents' opinions were analysed in relation to the fact whether the company they work in operated with net profit or net loss in 2013. Table 2 presents  $Z$  values and significances of the Mann-Whitney U Test. The range of accepting the null hypothesis is  $p > \alpha$  and the range of rejecting the null and accepting the alternative hypothesis is  $p \leq \alpha$ . The mentioned table shows that, according to the company size, business activity, legal form and according to the fact

whether the specific company operated with net profit or net loss, in all cases we accepted the null hypothesis. It means that the respondents' answers, i.e. their opinions about specific strategic cost management techniques statistically did not differ significantly. Moreover, the hypothesis on equality of medians is accepted in all cases, too.

*Table 2. Results of Man-Whitney U Test*

Technique	Z	Asymp. Sig.	Exact. Sig.	H	r
<b>small (Median = 3) vs. medium-sized and big companies (Median = 3,2)</b>					
Value-chain	-0,758	0,449	0,471	H <sub>0</sub>	0,1
Activity-Based Costing	-0,973	0,330	0,345	H <sub>0</sub>	0,2
BSC	-0,379	0,705	0,726	H <sub>0</sub>	0,1
Kaizen Costing	-0,646	0,518	0,542	H <sub>0</sub>	0,1
Target Costing	-0,474	0,636	0,645	H <sub>0</sub>	0,1
<b>manufacturing (Median = 3) vs. trade and services-providing companies (Median = 3,1)</b>					
Value-chain	-0,461	0,645	0,653	H <sub>0</sub>	0,1
Activity-Based Costing	-0,706	0,480	0,506	H <sub>0</sub>	0,1
BSC	-0,682	0,495	0,506	H <sub>0</sub>	0,1
Kaizen Costing	-0,148	0,882	0,900	H <sub>0</sub>	0,0
Target Costing	-1,310	0,190	0,199	H <sub>0</sub>	0,2
<b>joint-stock companies (Median = 3,4) vs. limited liability companies (Median = 3)</b>					
Value-chain	-1,975	0,048	0,053	H <sub>1</sub>	0,3
Activity-Based Costing	-0,347	0,729	0,755	H <sub>0</sub>	0,1
BSC	-0,577	0,564	0,573	H <sub>0</sub>	0,1
Kaizen Costing	-0,129	0,897	0,917	H <sub>0</sub>	0,0
Target Costing	-1,542	0,123	0,134	H <sub>0</sub>	0,3
<b>net profit (Median = 3) or net loss (Median = 3,5) in 2013</b>					
Value-chain	-1,586	0,113	0,123	H <sub>0</sub>	0,3
Activity-Based Costing	-0,180	0,857	0,862	H <sub>0</sub>	0,0
BSC	-0,892	0,373	0,384	H <sub>0</sub>	0,2
Kaizen Costing	-1,632	0,103	0,114	H <sub>0</sub>	0,3
Target Costing	-0,615	0,539	0,550	H <sub>0</sub>	0,1

Source: Authors' calculation

Research shows that the respondents regard better control of total costs (average grade 3.52) as the key potential advantage of using modern techniques of strategic cost management. Other advantages (decrease of information gap between accountants and managers, inclusion of all management levels in following and monitoring of the business process, adequate development of plans for future, better valuation of company performances and improvement of decision-making process), however, also have a high average grade (3.06 – 3.42). On the other hand, the biggest obstacles proved to be the reluctance of management to stop using the traditional system because they consider it appropriate and the lack of qualified personnel (average grades 3.09 and 3.06, respectively).

### CONCLUSION

The paper analyses the answers from 33 companies collected using a questionnaire. It has been established that the application of modern techniques of strategic cost management, which were covered by the survey, is still negligible. The reasons for this should be sought in the reluctance of management to discard the traditional system because they still consider it adequate and in the lack of qualified personnel. However, mostly high average grades on the respondents' opinions on modern cost management techniques indicate that accountants realize their benefits, but it seems that accountants need additional education in order to familiarize with the techniques and start using them more in practice. Testing the set hypothesis, it has been established that there is no statistically significant difference between the respondents' opinions on the modern cost management techniques in respect to the size of the company, business activity, legal form or to the generated profit/loss in the company the respondents work in.

The research on the application of modern strategic management techniques in the Republic of Serbia has the following limitations:

- The size of the sample is the most important limitation. Namely, the analysis included only 33 companies. Moreover it has to be noted that willingness of accountants to participate in the analyses of this type was on a very low level, and that the collection of questionnaires was done with considerable efforts of the authors.
- The data was collected using questionnaire answers which represent subjective opinions of individuals giving answers. The questions in the questionnaire are closed-type, and answers require high level of estimation by respondents, especially for questions about their opinion on specific techniques of modern cost management.
- Several questionnaires were not completed by accounting personnel, but by owners or managers on different hierarchical levels.
- None questionnaire can cover all relevant segments of any research problem. Literature overview has showed that there are more techniques of modern cost management, and the paper analyses opinions on the four techniques and on the balanced scorecard.
- Absence of normality in the most of observed groups disabled us to use parametric technique (Independent Samples T Test).

Limitations should not be neglected, and some future researches should have a much bigger sample and be directed towards big multiple-business companies.

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## ТЕХНИКЕ СТРАТЕГИЈСКОГ УПРАВЉАЊА ТРОШКОВИМА – СЛУЧАЈ РЕПУБЛИКЕ СРБИЈЕ

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### Резиме

Радикалне промене производног и конкурентског окружења крајем двадесетог и почетком двадесет првог века основни су фактори који опредељују мишљење да конвенционално управљачко рачуноводство са својим техникама није у могућности да у потпуности омогући остварење одрживе конкурентске предности савременог предузећа. Зато је традиционално управљачко рачуноводство постало предмет критика теоретичара и практичара због тога што није било у могућности да менаџерима обезбеди информације које су адекватне за пословно одлучивање у комплексном и константно променљивом конкурентском окружењу. Преузимањем неких нових активности и проширењем информационе основе, конвенционално управљачко рачуноводство може досегнути стратегијску димензију. Прецизније речено, промена фокуса управљачких рачуновођа са интерних активности на окружење и конкуренцију представља основу за развој стратегијског управљачког рачуноводства. У литератури не постоји јединствена дефиниција стратегијског управљачког рачуноводства, тако да је у раду наведено неколико приступа и техника управљачког рачуноводства које су стратегијски оријентисане.

Предмет истраживања су општи подаци о 33 предузећа из Републике Србије, питања о анализи трошкова, питања о појединим техникама стратегијског управљања трошковима и о предностима и тешкоћама у вези са њиховом применом у предузећима, а циљ је сагледавање примене савремених техника стратегијског управљања трошковима у предузећима на територији Републике Србије и испитивање ставова испитаника о истим. Поред тога, покушали смо и да утврдимо потенцијалне предности и тешкоће у примени тих техника у пракси предузећа.

Утврдили смо да је примена савремених техника стратегијског управљања трошковима, које су биле обухваћене истраживањем, још увек занемарљива. Разлоге за такву ситуацију треба тражити у неспремности менаџмента да одустане од употреба традиционалног система зато што га сматра одговарајућим и у недостатку квалификованог особља. Међутим, углавном високе просечне оцене о ставовима испитаника према савременим техникама управљања трошковима говоре да се њихове користи уочавају од стране рачуновођа, али се чини да је њима неопходна додатна едукација како би се са истим боље упознали и почели практично да их користе у већем обиму. Тестирајући постављене хипотезе, утврдили смо да не постоји статистички значајна разлика између ставова испитаника о савременим техникама управљања трошковима са становишта величине предузећа, делатности, правне форме и у зависности од остварења нето добитка/губитка у предузећу у коме су испитаници запослени.

Истраживању о примени савремених техника стратегијског управљања трошковима у Републици Србији својствена су ограничења која не треба занемарити, а нека будућа истраживања треба да имају много већи узорак и да буду усмерена на велика мултипословна предузећа.