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## COMPARATIVE ANALYSIS OF STRATEGIC MANAGEMENT ACCOUNTING IN GERMAN- AND ENGLISH-LANGUAGE GENERAL MANAGEMENT ACCOUNTING TEXTBOOKS\*\*

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### ABSTRACT

We analyze the handling of strategic management accounting in the 20 general management accounting textbooks that are perceived as most important in German- and in English-speaking countries. Our analysis shows that strategic management accounting is not integrated into textbooks within a coherent, consistent framework. However, the survey also shows that these textbooks often use several strategic management accounting “subconcepts” which form a set of core concepts of strategic management accounting across the language areas. We identify these core concepts and elaborate on striking differences between the coverage of certain concepts in the German- and English-speaking worlds. In general, the German term “controlling” implies a more strategic emphasis than does its American counterpart, “management accounting”.

JEL-Classification: M41.

Keywords: Accounting Education; Accounting for Strategic Positioning; Comparative Management Accounting; Strategic Management Accounting; Textbook Analysis.

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### 1 INTRODUCTION

Over the last decades, the dynamic evolution of management accounting has led to some controversy as to its scope. It is not always apparent which concepts, tools, and institutions constitute the domain of management accounting. Its role has expanded significantly from merely supplying cost information to creatively interpreting data related to the strategic environment. Thus, management accounting now participates in the strategic management process (Siegel and Sorensen (1999, 4-5)). The management accounting aspects that

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focus on strategic issues usually relate not only to management accounting, but also to strategic management and marketing.

The term “strategic management accounting” represents an attempt to find a framework for the various strategic elements in the field of management accounting. Coined originally by Simmonds (1981), the term has spread throughout the academic literature, but its significance and justification remain controversial. This controversy is reflected in critical comments that regard strategic management accounting as an “esoteric notion” (Simmonds (1981, 26)) or a “figment of academic imagination” (Lord (1996, 364)).

To decide whether this strategic dimension represents a genuinely distinct framework within management accounting, and to determine if it has become accepted in the academic world, in this paper we review German and English general management accounting textbooks. A distinct framework exists if we can find congruent, or at least basically similar, concepts and notions that are unique to the discipline. The results of the textbook analysis can be used to gain a better understanding of the relevance of different strategic management accounting concepts and thus guide lecturers to decide on the composition of their syllabi and recommended readings.

The paper is organized as follows. Section 2 introduces the general concept of strategic management accounting and reviews the current academic literature on the issue. Section 3 describes the research design. We present the findings of the content analysis of 20 textbooks in Chapter 4. In Section 5 we discuss the limitations of this study. In the concluding section we summarize our findings and provide a brief outlook on future research directions.

## **2 STRATEGIC MANAGEMENT ACCOUNTING**

### **2.1 EVOLUTION OF STRATEGIC MANAGEMENT ACCOUNTING**

The term “strategic management accounting” was introduced into academic literature before the “crisis in management accounting” (Johnson and Kaplan (1987); Bhimani and Bromwich (1992, 20)), which converted strategic management accounting into more than merely a desperate attempt to regain “lost relevance”. Simmonds (1981) introduces a strategic dimension into the discipline of management accounting by emphasizing the importance of gathering and evaluating data on competitors and demand. He demonstrates that basic management accounting tools can be used to develop and monitor business strategy (Simmonds (1981, 26-29)). In his opinion, management accounting is able to expand its horizon and provide the precision needed to evaluate strategic options. Although his work does not provide a clearly defined theoretical framework, he does show how management accounting can be used to benefit an organization’s competitive position by going beyond traditional marketing functions.

Building on Porter’s value chain work (Porter (2000, 67-86)), Shank and Govindarajan (Shank and Govindarajan (1988); Shank and Govindarajan (1992); Govin-

darajana and Shank (1992)) contribute their more tangible concept of strategic cost management. By using activity-based costing, these authors analyze the value chain for strategic cost drivers. Bromwich and Bhimani (1994) add the concept of using product attributes to allocate costs (Bromwich and Bhimani (1994); Bromwich (1990); Bromwich (1992)).

The contributions of Roslender and Hart (Roslender and Hart (2003); Roslender and Hart (2002); Roslender (1995)) return to the quest for a generic framework which, after almost 20 years of academic discourse, is still to be developed. Like Simmonds, they also treat strategic management accounting as “a generic approach to strategic positioning” (Roslender and Hart (2003, 255)). By using the term “accounting for strategic positioning”, they stress the interdependencies of marketing and management accounting in this field, and elaborate on the interdisciplinary interfaces and synergies of combining both disciplines so as to optimize accounting for competitive positioning (Roslender and Hart (2003, 260-264)).

The alleged lack of empirical evidence (Lord (1996, 347)) is filled to some extent by contributions by Günther (1991), Lord (1996), Dixon (1998), Bhimani and Keshtvarz (1999), Guilding, Cravens, and Tayles (2000) and Roslender and Hart (2003).

Günther (1991) provides the only survey on the effectiveness of strategic management accounting in German companies. He studies the relationship between its intensity and corporate performance. He concludes that to a certain extent, it can be worthwhile to implement a sophisticated strategic management accounting system (Günther (1991, 347)): companies with above average, but not excellent, strategic management accounting practices perform well above average.

Using case study evidence, Lord (1996) and Dixon (1998) contradict much of the existing academic thought on strategic management accounting. Lord (1996) argues that although elements of strategic management accounting are already evident in corporate practice, the information may not have been quantified in accounting terms or perhaps was not gathered and analyzed by management accountants (Lord (1996, 348)). Instead, the collection and use of information is part of the operational management of that particular organization. Dixon (1998) concludes that the collection and use of competitor information for strategic purposes can be achieved without implementing a formal strategic management accounting process (Dixon (1998, 278)). Apart from supplying historical data, management accounting departments do not contribute to the strategic planning process (Dixon (1998, 276)). From a cost/benefit perspective, Dixon concludes “the costs of capturing, collating, interpreting and analyzing the appropriate data out-weighs the benefits” (Dixon (1998, 278)).

Roslender and Hart (2003) provide a more in-depth explanation of the skeptical assessment of the two cases mentioned above. In a field study, they observe the interface of management accounting and marketing management in ten companies. They identify three different relationships: traditional, transitional, and synergistic. The Dixon and Lord observations are apparently based on a traditional relationship in which the pattern of

cooperation between the two functions is based on a relatively narrow range of practices (Roslender and Hart (2003, 263)). In synergistic relationships, both functions use a wider range of management accounting practices and embrace a joint agenda designed to construct a fully interdisciplinary form of marketing accounting (Roslender and Hart (2003, 264)).

Bhimani and Keshavarz's (1999) study shows that organizations do not view themselves as engaging in strategic management accounting. They find that management accountants desire a greater involvement in strategic planning activities, rather than just providing information (Bhimani and Keshavarz (1999, 30)).

Guilding, Cravens, and Tayles (2000) investigate the practical use and perceived usefulness of strategic management accounting practices in the U.K., U.S., and New Zealand. They detect only minor differences in usage rates and perceived usefulness (Guilding, Cravens, and Tayles (2000, 128)). Although competitor accounting practices seem to be widely used, the remaining practices they examine show higher perceived merits than usage rates (Guilding, Cravens, and Tayles (2000, 128)): an indicator of the unused potential of strategic management accounting. As suggested by Lord (1996), Guilding, Cravens, and Tayles (2000) find that strategic management accounting practices do not seem to be perceived by practitioners as being clearly anchored within the context of this term (Lord (1996, 348); Guilding, Cravens, and Tayles (2000, 129)).

Although this academic discussion underlines the need for clarification in this field, literature falls short of providing a sound theoretical framework. The persistent lack of such a framework supports the view that strategic management accounting is not a new discipline or even a subdiscipline, but merely describes and regroups elements that have long been part of strategic management, management accounting, or marketing (Lord (1996, 348); Roslender and Hart (2003, 258-259)). This view may disappoint the expectations of some users of this term (Shank and Govindarajan (1988, 19)), but it draws attention to the current tasks of strategic management accounting and how they are performed.

## 2.2 A CONCEPTUAL APPROACH TO STRATEGIC MANAGEMENT ACCOUNTING

Because of the lack of an accepted framework and the multifaceted nature of strategic management accounting, a broad and commonly accepted definition of strategic management accounting is an appropriate starting point for this paper.

We define strategic management accounting as a generic approach to management accounting for strategic positioning (Roslender and Hart (2003, 259); Bromwich (1992, 131)). This definition includes gathering, refining, analyzing, and presenting data that originate in the competitive environment and thus encompass both customers and competitors. Due to the typically long-term nature of strategic action, strategic management accounting tends to focus on long-term developments and potentials.

In the face of inconsistent allocation of techniques to strategic management accounting (Birkett (1998, 489-490)), in this paper we pursue a relatively objective method of analyzing strategic management accounting by examining the concepts that comprise it. In the following, we use the term *concept* to represent a defined notion, idea, or instrument of strategic management accounting. This approach ensures comparability across international borders. Although the management accounting literature frequently elaborates on nationally differing practical receptions (e.g., Guilding, Cravens, and Tayles (2000)) and national elements (Bhimani (1996)) of management accounting concepts, topical comparative analysis of management accounting research is rare<sup>1</sup>.

### 3 RESEARCH DESIGN

#### 3.1 CHOICE OF METHOD

To determine the differences and similarities of international notions of strategic management accounting, we can consider several methods. A literature review is helpful to gain insight into the varied understanding of strategic management accounting, but due to the international nature of many journals, such a review cannot identify differences and common grounds in various countries. A survey of professionals (Günther (1991); Guilding, Cravens, and Tayles (2000); Cravens and Guilding (2001)) provides information about corporate applications of strategic management accounting practices, but is not an appropriate approach to increasing our theoretical understanding and identifying an universal framework for strategic management accounting. An analysis of syllabi (Conover, Salter, and Price (1994)) can tell us which fields lecturers cover in their classes, but not the details of these topics. Such an analysis also gives no indication as to the possible understanding of controversial themes. Interviews with instructors (Pistoni and Zoni (2000)) allow for a deeper understanding of strategic management accounting, but are difficult to execute, because they consume a considerable amount of time and financial resources.

The analysis of textbooks promises efficient results, since access to different textbooks is straightforward. An analysis of management accounting textbooks reflects what students are taught and, because students apply their knowledge in the corporate world, such an analysis reveals a significant potential influence of the academic on the corporate world. In this process, textbooks convey academic views quite powerfully. They influence lecturers in their syllabus organization and are important sources of student knowledge. We expect to find that only concepts which have established themselves in the academic literature are included in textbook material. Thus, textbooks represent

1 See, e.g., Pistoni and Zoni (2000). A recent exception is the work of Wagenhofer (2004), who reviews research and current practices in management accounting in Germany and their impact on international journals.

prevailing academic opinion as to what should be essential knowledge, which is subsequently transported into practice.

We compare textbooks from German- and English-language areas. Germany, Austria, and Switzerland display common cultural characteristics and are thus analyzed as one language and cultural area (Hofstede (2001, 217, 249, 294, 299, 334)). The same applies to the U.S., the U.K., and Australia. They also share a common language and access to mutual academic literature (Birkett (1998, 486)). Due to the varied development of management accounting, the U.S. forms a second, and the U.K. and Australia a third, country cluster that we survey and compare independently in the course of this study.

### 3.2 CONTENT ANALYSIS

Content analysis transforms empirically observed events into a code. A strict, formal method embedded in a theoretical framework ensures the validity and reliability of the results. It represents a powerful tool for structuring contents of communication. Content analysis is not only capable of retrieving code, it can also interpret the content itself (Ahuvia (2001, 161-162)). Using a structuring approach of content analysis (Mayring (2003, 74-75, 82-87)), we construct the empirical analysis of general management accounting textbooks with regard to strategic management accounting as follows:

As our first step, we propose hypotheses based on earlier research. We then select the textbook sample by using a survey of expert opinions. For the content analysis, we define a set of categories (Früh (2001, 80-85)). Each category of the content analysis represents a concept, e.g., target costing, which as a term and its meaning is a commonly accepted idea, instrument, or emphasis in management accounting literature.

We then test the sample and code it for the relevant concepts by using content analysis. We compile the results, apply them to the hypotheses, and interpret the final results. Throughout the analysis, we give careful attention to the validity and reliability of the research method (Merten (1995, 310)). Finally, we draw our conclusions. The analysis comprises both qualitative and quantitative content analysis: while the choice of categories and analysis of the context of relevant parts of the textbooks are qualitative, the evaluation of code is strictly quantitative.

### 3.3 HYPOTHESES

We develop our hypotheses with respect to the review of strategic management accounting literature in the previous sections, bearing in mind the possibly divergent management accounting concepts in the German- and English-language areas. Some authors suggest that strategic management accounting has not been integrated into textbooks as a coherent and consistent framework (Lord (1996, 348); Bhimani and Keshtvarz (1999, 25); Tomkins and Carr (1996, 28)).

**Hypothesis 1:** *The term “strategic management accounting” has not been integrated at all into, and is not commonly communicated by, management accounting textbooks.*

Despite the lack of a framework for strategic management accounting, the literature reports evidence that many companies have adopted strategic management accounting techniques (Bhimani and Keshtvarz (1999); Guilding, Cravens, and Tayles (2000)). These observations may indicate that textbooks also include a number of such techniques (i.e., concepts), but do not embed these practices in a sound framework.

**Hypothesis 2:** *Subconcepts of strategic management accounting are more commonly used in management accounting textbooks than is an overall strategic management accounting framework. These subconcepts are not embedded in a comprehensive strategic framework in textbooks in either language area.*

Different typologies of strategic management accounting (Lord (1996); Kasurinen (1998); Guilding, Cravens, and Tayles (2000); Nyamori (2000)) point to a set of concepts that could form the core of strategic management accounting. Such a set of core concepts would consist of subconcepts of strategic management accounting that are globally important and thus commonly and prominently conveyed by the sampled textbooks. Nevertheless, because of “controlling’s” broader scope (Mussnig (1996, 17)), we expect differences between the concepts of strategic management accounting in different country or language clusters.

**Hypothesis 3:** *Management accounting literature in the U.K./Australian, the U.S., and the German language clusters conveys different concepts of strategic management accounting.*

Carr and Tomkins (1996) find differences in the strategic orientation of German and U.K. firms, with German firms seeming to be more strategically oriented (Carr and Tomkins (1996, 213)). In addition, the term “strategic management accounting” barely appears in contemporary U.S. research literature on management accounting (Roslender and Hart (2002, 256)). This difference may hint at a stronger strategic emphasis in non-U.S. textbooks.

**Hypothesis 4:** *Textbooks in the German-language and U.K./Australian country clusters place a stronger emphasis on subconcepts of strategic management accounting than do U.S. textbooks.*

### 3.4 SAMPLE SELECTION

To determine which textbooks were perceived as most important for conveying theory to management accounting students, we conducted an email survey of management accounting lecturers. The subjective assessment of the importance of a textbook by the

lecturer determines how he uses it for lecturing purposes, and hence determines which textbook content is passed on to his students (Smith and DeRidder (1997, 367)). In this respect, and in order to ensure a high response rate, the survey email contained only a single question, which asked the respondent to name what he or she thought were the five most "important" management accounting textbooks.

We contacted a total of 149 professors and lecturers of management accounting, teaching at 73 different institutions, by email. These institutions and individuals were randomly chosen from the set of all German-speaking departments of management accounting and from departments focussing on management accounting, as indicated by the Prentice Hall Accounting Faculty Directory (Hasselback (2003)) (U.S. 39 individuals, U.K. 32, Germany 29, Canada 15, Australia 12, Switzerland 11, and Austria 11). To ensure that the random sample was representative, we stratified the sample for the German-language part according to the different specializations of chairs in management accounting, e.g., management accounting and control, or management accounting and auditing, and for the English language part by the different types of institutions. The response rate was 43.6% (Germany: 20 responses, U.K. 17, U.S. 11, Australia 6, Switzerland 5, Austria 4, and Canada 2). We recorded 159 nominations of subjectively important textbooks.

In addition to the survey, we evaluated 125 management accounting course syllabi from 99 different institutions. We identified these syllabi by the Internet search engine Google. To ensure representativeness, we used criteria such as the type of institution, i.e., research-oriented university or community college, course level, i.e., introductory or advanced, to select the sample. One third of the syllabi originated from the U.S. (33%), less than one fifth each from Germany (18%), the U.K. (16%), Canada (15%), and Australia (14%), and only a few from Austria (2%) and Switzerland (1%). We used the frequency of inclusion of textbooks in the syllabi to validate the expert rankings.

*Table 1* shows the results of these two rankings. Since textbooks from Germany and the U.S. are also commonly used in the other countries, we include only one textbook each from Austria and Australia in our sample. The sample represents all major traits of general management accounting. Selections of other studies and literature reviews confirm the reliability of our sample (Roso, Vormweg, and Wall (2003, 57); Pistoni and Zoni (2000, 312); Günther and Niepel (2000, 223)).



**Table 1: Results of expert survey and syllabi analysis**

Origin	Author(s)	Titel	Ed.	Date	Ex-perts	Rank	Read. List	Rank
USA	Horngren/ Datar/Foster	Cost Accounting	11 <sup>th</sup>	2003	15	1	20	1
	Kaplan/ Atkinson	Advanced Management Accounting	3 <sup>rd</sup>	1998	9	2	6	5
	Garrison/Nor- een	Managerial Accounting	10 <sup>th</sup>	2003	7	3	9	3
	Zimmerman	Accounting for Decision Making and Control	4 <sup>th</sup>	2003	5	4	2	11
	Horngren/ Sundem/ Stratton	Introduction to Management Accounting	12 <sup>th</sup>	2002	5	4	15	2
	Hansen/ Mowen	Management Accounting	6 <sup>th</sup>	2002	4	6	5	7
	Hilton	Managerial Accounting	5 <sup>th</sup>	2001	4	6	3	10
	Atkinson/ Kaplan/Young	Management Accounting	4 <sup>th</sup>	2003	4	6	9	3
	Anthony/ Govindarajan	Management Control Systems	11 <sup>th</sup>	2003	3	9	4	8
UK	Drury	Management & Cost Accounting	5 <sup>th</sup>	2000	11	1	17	1
	Bromwich/ Bhimani	Management Accounting: Pathways to Progress	1 <sup>st</sup>	1994	2	2	3	3
	Horngren/ Bhimani/ Datar/Foster	Management and Cost Accounting	2 <sup>nd</sup>	2002	2	2	4	2
	Drury	Management Accounting for Business Decisions	2 <sup>nd</sup>	2001	2	2	3	3
AUS	Langfield- Smith/Thorne/ Hilton	Management Accounting: An Australian Perspective	3 <sup>rd</sup>	2003	5	1	6	1
GER	Küpper	Controlling: Konzeption, Aufgaben und Instrumente	3 <sup>rd</sup>	2001	20	1	14	1
	Horváth	Controlling	9 <sup>th</sup>	2003	19	2	11	2
	Weber	Einführung in das Controlling	9 <sup>th</sup>	2002	14	3	4	4
	Reichmann	Controlling mit Kennzahlen und Managementberichten	6 <sup>th</sup>	2001	10	4	1	6
	Hahn/ Hungenberg	PuK, Wertorientierte Controllingkonzepte	6 <sup>th</sup>	2001	6	5	2	5
A	Ewert/ Wagenhofer	Interne Unternehmensrechnung	5 <sup>th</sup>	2003	13	1	5	1

### 3.5 DEFINITION OF CATEGORIES

To test the hypotheses, we define categories for the content analysis. These categories represent the issues addressed in the hypotheses (Früh (2001, 80-81)). Thus, the categories should cover all the potential topics of the sampled textbooks that refer to strategic management accounting. Because of the lack of a generally accepted framework, we adopt the list of categories, in this case, concepts of strategic management accounting (see *Table 3*), from management accounting literature (Cravens and Guilding (2001); Lord (1996); Kasurinen (1998); Nyamori (2000)). In this first step, the sample comprises concepts that are included in recent studies on different practices of strategic management accounting (Guilding, Cravens, and Tayles (2000); Mejer (2004)).

In a second step, we review the concepts on the basis of our working definition of strategic management accounting. We further extend the list of concepts by using content analysis (Mayring (2003, 75); Früh (2001, 144-145)). Finally, we exclude concepts that do not confirm to our broad definition of strategic management accounting, e.g., activity-based costing and the shareholder value concept<sup>2</sup>.

We add two umbrella categories, *strategy* and *strategically oriented management accounting*. We include the *strategy* category to cover those parts of textbooks that deal with general strategic issues, such as strategy formulation or generic strategies. *Strategically oriented management accounting* covers concepts that relate to general strategic management accounting issues, e.g., *strategic planning* and *strategic budgeting*. We define both categories rather broadly to ensure that we include all sections of the books that refer to strategic management accounting in the study, such as passages that cannot be clearly attributed to one of the concepts of strategic management accounting, but contain text that fits our working definition of strategic management accounting.

Because the categories are subject to ongoing academic debate, their definitions, terminology, and even scope may vary from author to author. To ensure a high level of reliability on the one hand and satisfy the demand for comprehensiveness and selectivity on the other, we compile term groups for each concept (Lissmann (2001, 25); Merten (1995, 147-148)). These groups are part of a coding manual, where they serve as explanatory examples of the categories and help to overcome the language barrier. The term groups contain terms and phrases which relate to and specify the defined concepts of management accounting.

Since we derive the categories from the literature, they cannot satisfy the demand for exclusivity and independence (Merten (1995, 147-148)), because management accounting literature does not provide a framework of exclusive and independent subconcepts. We avoid the resulting lack of independence and exclusivity of the categories by using a discrete coding process that allows us to analyze the texts for only one category at a time.

2 *Activity based costing* is a generic instrument and as such only potentially a part of strategic management accounting practices. See Macintosh (1998, 497). The *shareholder value* concept is a general approach and constitutes an independent framework for value measurement and creation, rather than being part of an externally oriented strategic management accounting framework.

### 3.6 CONTEXT ANALYSIS AND ISOLATION OF RELEVANT PASSAGES

To find the relevant passages, we screen the tables of contents and indexes for words in the term groups covered by the category definitions given in the coding manual. How much of the surrounding text is devoted to each concept is determined by the scope of the categories and the factual density of the text. This method allows for some leeway in the coder's otherwise restricted interpretation and ensures that we find all aspects of the categories and that none remain undetected (Mayring (2003, 77-82)). Even though this process is imperfect due to the varying quality of the indexes and tables of contents, it gives the coder a sound impression of a respective textbook and minimizes the possibility of missing relevant passages without having to read the whole textbook. All of the passages we identify were read, analyzed, and coded. After this process, to verify the method of text isolation, we fully screened one book from each cluster. For the three books that we sample in this manner, we find that the degree of precision of identification of the relevant passages is 100%. In this process we ignore passages in the text which are no longer than three sentences. We adjust the overall number of pages by subtracting all pages that contain supporting material, such as multiple choice questions or review problems.

### 3.7 CONTENT QUALITIES

To code the contents we need to develop a set of qualities. In terms of the content analysis, we can interpret these qualities as subcategories of the management accounting concepts and either prove or disprove the hypothesis. We present each of these qualities as a statement (see *Table 2*). We provide a five-step Likert scale for the coder to efficiently transform the text content into the interval scale where one means "I strongly disagree" and five means "I strongly agree". When we analyze the Likert-scaled data, we do not weight the results according to lengths of the passages. Instead, the length represents data for additional analysis.

**Table 2: Qualities for textbook coding**

<p><b>Classification</b> (<i>Qualities 1-5</i>)</p> <ol style="list-style-type: none"> <li>1. The passage is embedded in a strategically oriented part of the textbook.</li> <li>2. The passage includes the category as it relates to the role of management accountants.</li> <li>3. The passage includes the category as it relates to the function of management accounting.</li> <li>4. The term "strategic management accounting" is used in the passage of the text.</li> <li>5. The terms "strategy" or "strategic" are used in the passage of the text.</li> </ol> <p><b>Orientation</b> (<i>Qualities 6-9</i>)</p> <ol style="list-style-type: none"> <li>6. The textbook passage can be subsumed under the category.</li> <li>7. The textbook passage emphasizes strategic aspects.</li> <li>8. The textbook passage emphasizes information which is cost oriented.</li> <li>9. The textbook passage emphasizes information which is market oriented.</li> </ol> <p><b>Presentation</b> (<i>Qualities 10-12</i>)</p> <ol style="list-style-type: none"> <li>10. The textbook passage covers the category in-depth.</li> <li>11. The textbook passage practically applies the category.</li> <li>12. The textbook passage covers theoretical issues of the category.</li> </ol>
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The three-phase study process – the empirical sample selection, the inductive and deductive category selection, and the empirical content analysis of the sample – provides a sufficient degree of validity and noticeably reduces the dangers of the results being influenced by coincidence and subjectivity. Additionally, Quality 6 covers the concern that we analyze only those passages that clearly fall into the respective categories.

We compile a coding manual to ensure the validity of the study. It explicates all Likert-scale steps, term groups, qualities, and categories. The definition of the term groups and categories is necessary to isolate the relevant passages of the texts. To support the coding process, we give coding examples for each step on the Likert scale that we apply to each of the qualities.

### 3.8 CODING PROCESS

One researcher conducted the coding process in two weeks. The 20 textbooks contain 16,089 pages. After adjusting for pages that included support material, we scanned 10,373 pages to find the pages that were relevant to strategic management accounting. The coding process was supported by the coding manual. We carefully read the 1,339 pages (12.9%) that qualified as being related to strategic management accounting.

We could find no mention of *competitor costing* and *competitor appraisal based on published financial statements*. Of the remaining 22 concepts, we find 214 instances (an instance represents a specific concept in a specific textbook). The average length of these instances is 7.8 pages. We code each instance according to the twelve qualities on the five-step Likert scale.

To ensure reliability, the second author coded six textbooks for a second time. The inter-coder reliability was satisfactory at 85.5%. Except for Qualities 2 and 3 (average difference of 1.6), all other qualities yield average differences of less than 0.73 points on the five-step Likert scale. We also test the intra-coder reliability, which is an expression of the stability of the coding standards of a coder in the course of the survey, by coding two textbooks for a second time, after the initial coding of all textbooks. This retesting yields a very satisfactory 95.9%.

### 3.9 SELECTION OF STATISTICAL TEST METHODS

We test whether or not two of the country clusters diverge significantly from one another with the aid of the Mann-Whitney-*U* test which is a nonparametric test equivalent to the Wilcoxon rank sum test and the Kruskal-Wallis test for two groups.

The test assumes the independence of the samples (Bortz (1993, 141-144)). It combines and ranks the data of both groups in ascending order. In cases in which values for both groups are tied, we can assign the average rank. If the ranks are not randomly distributed between the groups, the samples are in different locations (Brosius (1995, 520-522)). We also report the one-tailed significance of the divergence.

**4 RESULTS**

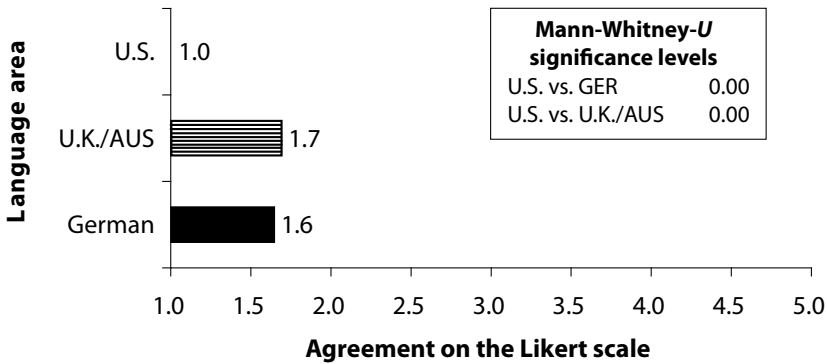
**4.1 SUBSUMABILITY**

Quality 6 tests the subsumability of the passages which measures their relevance for the categories to which they were attributed (for a summary of all quantities, see *Table 2*). It is an indicator for the precision and validity of the analysis. The average score of 4.6 on the Likert scale confirms that the contents fit the categories and thus represent an appropriate set that can provide valid results for the hypotheses.

**4.2 HYPOTHESIS 1**

We code all passages related to strategic management accounting for the term “strategic management accounting.”. The average score of 1.4 on the Likert scale indicates that the term is seldom used. Although we find the term more frequently in German-language and U.K./Australian textbooks (see *Figure 1*; Mann-Whitney significance level of 0.00 for both GER compared to the U.S., and U.K./AUS compared to the U.S.), this result confirms Hypothesis 1, that the textbooks rarely use the term *strategic management accounting*.

**Figure 1: Diffusion of the term “strategic management accounting” by language area (quality four, N=214)**

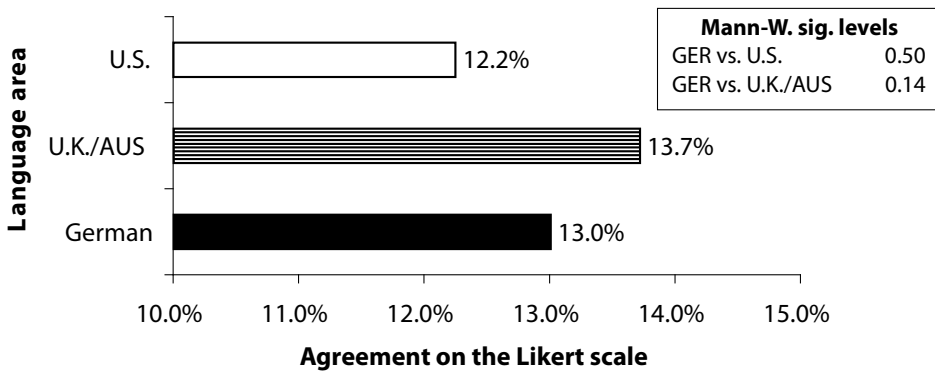


A more detailed analysis reveals that only the text excerpts relating to the three categories *strategic costing* (found in eight textbooks), *attribute costing* (found in only one textbook) and *strategically oriented management accounting* (found in 14 textbooks) show significant usage of the term *strategic management accounting*.

### 4.3 HYPOTHESIS 2

However, the lack of use of the term strategic management accounting does not imply that there are no concepts of strategic management accounting in the sampled textbooks. In fact, 12.9% of the adjusted pages refer to these concepts. On average, the U.K./Australian and German-language textbooks in the sample contain relatively more content related to strategic management accounting than do their U.S. counterparts (see *Figure 2*). However, the differences are not statistically significant.

**Figure 2: Percentage of pages related to strategic management accounting in each language area (base: total adjusted pages, N=214)**



*Table 3* shows the general coverage, prominence, and intensity of coverage of strategic management accounting concepts. *Coverage* indicates the percentage of textbooks that include the particular concept. We measure *intensity* by the number of pages in relation to adjusted textbook pages. *Prominence* is an indicator of relative importance. We determine prominence by a basic scoring model related to the hierarchical placement of the concept within the structure of the table of contents (a dedicated chapter scores four points, a subheading two, and index and glossary notions one). We obtain the rank sum by ranking the concepts with regard to coverage, intensity, and prominence and totaling the respective rank numbers for each concept. The rank sum provides for a relatively more objective appraisal for the importance of a concept than do any of the criteria by themselves. The findings clearly support the importance of concepts of strategic management accounting and illustrate the relative significance that management accounting education accords to concepts of strategic management accounting.

**Table 3: Coverage, prominence and intensity of coverage of strategic management accounting concepts**

	Coverage <sup>1</sup>	Promi- nence (Relative Pages) <sup>2</sup>	Intensity (Relative scoring) <sup>3</sup>	Rank sum	Rank (Rank sum)
Integrated Performance Measurement	95%	9.2%	2.2%	5	1
Target Costing	95%	8.6%	1.6%	8	3
Benchmarking	85%	5.8%	0.6%	23	8
Life-Cycle Costing	80%	7.1%	0.8%	20	6
Strategically oriented Management Accounting	80%	12.3%	4.8%	6	2
Quality Costing	75%	7.7%	1.6%	14	4
Just-in-Time Processes	70%	6.6%	1.5%	19	5
Strategy	60%	6.1%	1.2%	22	7
Value-Chain Costing	60%	5.0%	0.6%	30	10
Customer Costing	55%	5.2%	1.1%	27	9
Experience Curve	55%	3.9%	0.5%	37	13
Competitive Analysis	50%	4.1%	1.1%	31	12
Strategic Costing	40%	3.2%	1.9%	30	10
Strategic Investment Appraisal	40%	3.4%	0.4%	42	14
Strategic Pricing	35%	2.5%	0.3%	49	16
Portfolio Theories	30%	2.2%	0.9%	42	14
Environmental Costing	25%	2.1%	0.4%	50	17
Gap Analysis	25%	2.0%	0.1%	55	19
SWOT Analysis	20%	1.3%	0.1%	58	20
Supplier Costing	15%	0.9%	0.6%	52	18
Attribute Costing	5%	0.5%	0.4%	58	20
Brand Valuation	5%	0.2%	0.0%	65	22

1 Coverage: percentage of textbooks covering the concept

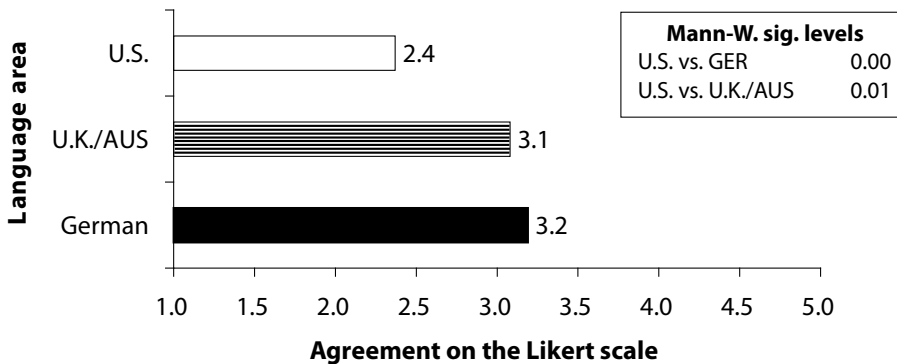
2 Prominence: pages covering the concept in relation to total textbooks pages

3 Intensity: hierarchical placement in the structure of the book (table of contents), scoring model

Furthermore, *Figure 3* shows that the concepts of strategic management accounting are not generally presented as part of a strategically oriented chapter (a Likert score of three in this context means that the coder is not sure whether the chapter is embedded in a strategically oriented chapter). The few exceptions are *attribute costing*, *portfolio theories*, *integrated performance measurement*, *strategic management accounting*, *just-in-time processing*, and

*strategy*. This result emphasizes that a defined strategic management accounting framework does not exist in textbook literature. U.S. textbooks show a lower tendency to discuss the concepts in a strategically oriented chapter than do the other two country clusters (Mann-Whitney significance levels of 0.00 for U.S. compared to GER and 0.01 for U.S. compared to U.K./AUS).

**Figure 3: Language breakdown of the inclusion of strategic management accounting concepts in a dedicated strategic chapter (quality one, N=214)**



We define core concepts of strategic management accounting as meeting two of the three following criteria: A *coverage* of 50%, *prominence* of 3%, and an *intensity score* of 1%. Since the criteria are by definition arbitrary, we rank all concepts (marked in *Table 3* and excluding the umbrella categories *strategy* and *strategically oriented management accounting*) again according to the ranksum of coverage, prominence, and intensity. The 11 concepts with the lowest rank sums are the same 11 concepts that fulfill the criteria mentioned above. These concepts meeting the criteria account for 93% of the pages related to strategic management accounting.

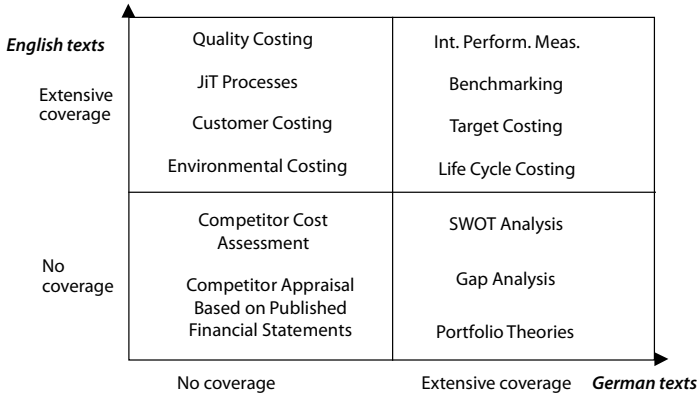
Ignoring the two umbrella categories *strategy* and *strategically oriented management accounting*, the results show that cost-oriented concepts are particularly important for strategic management accounting.

#### 4.4 HYPOTHESIS 3

We analyze the idea of core concepts of strategic management accounting in the various language areas. To determine the extent of the differences, we use the three measures in *Table 3* (coverage, prominence, and intensity). We use the average of the relative differences between each measure to rank the concepts according to differing treatment in the respective language areas. *Figure 4* presents the results.



**Figure 4: Divergences of coverage, prominence, and intensity of coverage of strategic management accounting concepts in the textbook sample**

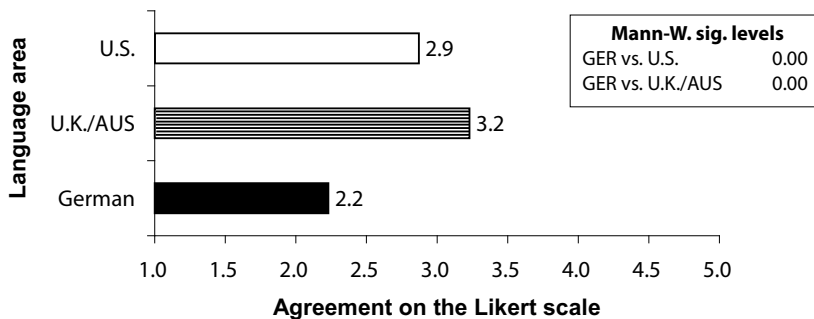


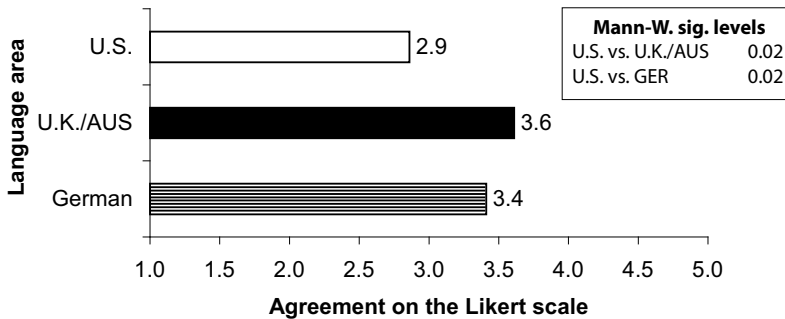
*Integrated performance measurement, benchmarking, target costing, and life-cycle costing* seem to be at the heart of internationally consistent strategic management accounting concepts. They are also part of the list of core concepts. However, some differences are striking. *SWOT analysis, gap analysis, and portfolio theories* tend to appear primarily in German texts. Concepts that we are most likely to find in U.S., U.K., and Australian textbooks, and which reveal a significant number of treatments, include *just-in-time concepts, quality costing, customer costing, and environmental costing*.

4.5 HYPOTHESIS 4

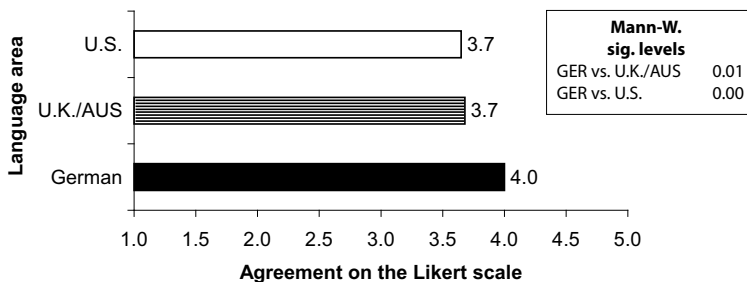
In addition to the relative importance of the concepts, we are particularly interested to find out whether or not the textbooks from the different language areas present these concepts with a similar emphasis. *Figures 5 and 6* show that German-language texts are less cost-oriented (significance level of 0.0 for both comparisons) than are their English-language counterparts, and that U.S. texts tend to put less emphasis on market orientation (significance level of 0.02 for both comparisons) than do the rest of the countries in the sample.

**Figure 5: Cost orientation of the concepts (quality 8, N=214)**



**Figure 6: Market orientation of the concepts (Quality 9, N=214)**

As opposed to a market orientation that focuses on individual components of the market (e.g., customers), a strategic orientation emphasizes the positioning of the organization in a holistic market environment. The examination of strategic orientation yields smaller, yet still significant (significance levels of 0.01 for GER compared to U.K./AUS and 0.00 for GER compared to the U.S.), differences and shows a higher emphasis on strategic aspects in the German language areas (see *Figure 7*).

**Figure 7: Strategic orientation of the categories (quality 7, N=214)**

Finally, we test the characteristics of the individual concepts for correlations with regard to cost and strategic orientation. We find a negative correlation between the dimensions of strategic and cost orientation (Pearson correlation coefficient of -0.642 at a significance level of 0.01). In presenting the concepts, the textbooks seem to fall short of combining cost and strategically oriented emphases and tend instead to focus on either one or the other.

## 5 LIMITATIONS

Before we can draw any conclusions from the results, we need to consider other explanations and several limitations of the study. The possible weaknesses relate to research

published in journals, the comparability of terms, choice of textbooks, sample size, origin of the coders, isolation of relevant passages, and the time lag in the dissemination of concepts. These limitations may reduce the generalizability of some aspects of the results.

The differences we observe between German- and English-language management accounting textbooks may be nothing more than a reflection of differences in the research that is published in journals<sup>3</sup>. The biggest differences in the research journals is in underlying theories and research methods used. In German journals objective-analytical research dominates. This form of research is largely normative and conceptual (Binder and Schäffer (2005, 613ff.); Wagenhofer (2004, 18)). These articles are closer to European management accounting research traditions, with literature reviews being the principal research method<sup>4</sup>. U.S. research in management accounting relies mostly on economics theory, in which analytic research is the most frequently used method (Shields (1997, 8)). In addition, empirical research is very common, while it is still rare in German management accounting (Wagenhofer (2004, 17)).

The adaptation of internationally accepted theories and methods differs between the German textbook authors that we analyze. Küpper provides a balanced survey of different research methods, Ewert and Wagenhofer focus heavily on analytical economic research, and Weber includes the most recent empirical studies on management accounting. At the same time, these authors are the most active researchers in this sample, as measured by their output in leading German business administration journals<sup>5</sup>. However, we note that there might be a gap between research in journals and the textbooks of the other German authors that we include in our sample. Despite the differences we notice in research methods and underlying theories, we find no preferences for different topics. More than 50% of all contributions in German management accounting publications in theoretic- and practically oriented journals deal with instruments (Binder and Schäffer (2004, 11)). With target costing, benchmarking, and integrated performance measurement, three of the four core instruments in both language clusters are covered extensively in recent German journals (Binder and Schäffer (2004, 11)).

The terms *controlling* and *management accounting* are not directly comparable, because the former is a heterogeneous mix of practical instruments, corporate reality, and academic contributions, while the latter constitutes a purely theoretical framework. If we assume comparability of “controlling” and “management accounting” we ignore local differences and neglect possibly divergent interpretations of authors in the respective language areas.

3 Recently, three studies have analyzed German management accounting research. These are Binder and Schäffer (2005), Schäffer and Zühlke (2005), and Wagenhofer (2004).

4 See Bhimani (2002), p. 106. Bhimani analyzes European papers with a general management accounting research theme that have been published in the *European Accounting Review*.

5 See Macharzina, Wolf, and Rohn (2004), pp 343-347. In six major German-speaking journals over the period from 1992 to 2001, Weber was ranked 3<sup>rd</sup>, Ewert 24<sup>th</sup>, Küpper 46<sup>th</sup>, and Wagenhofer 47<sup>th</sup>.

Our selection process favors generic textbooks and neglects specialized ones<sup>6</sup>. Although this selection is justified by the objective of evaluating the importance of strategic management accounting within management accounting education, it excludes the possibility that instructors may refer to other sources when teaching the subject. To overcome this problem, we would have to perform a more detailed survey including the orientation and emphasis of the textbooks. In addition, the choice of German textbooks might explain why our sample does not reflect the many articles of the Germanic cost accounting research tradition (Wagenhofer (2004, 9)). The lack of coverage of instruments like *environmental costing* could be a result of the German sample selection, and not because we include typical cost accounting textbooks<sup>7</sup>. The books included in the sample are partially not comparable because they cover different fields, have different objectives and content focus.

Even though the sample comprises the vast majority of the market for general management accounting textbooks in the clusters we examine, the sample size is only 20. Statistical measures are thus easily influenced by single textbooks, e.g. a small base leads to bigger relative differences in the coverage of the three measures, coverage, prominence, and intensity in the respective language areas. However, this problem does not apply to the hypotheses, where the sample size is 214 instances of a specific concept of strategic management accounting and not 20 textbooks.

The categories and term groups imply the bias that the authors were educated and live in Germany, and coded categories that they themselves defined. This possible bias could predefine the understanding of strategic management accounting and influence the perception of national differences in strategic management accounting concepts. To reduce such a bias, our definition of strategic management accounting uses an open approach by focusing on concepts, and considers the textbook content in setting up the categories. The research design could be improved further if a coder who is a native English speaker joined the analysis, or if more coders coded the entire sample. This design would also further enhance the validity and reliability of the results.

Because the quality of the textbook indexes and tables of contents is crucial for valid results, our study relies on a relatively uniform quality level of the textbooks in question. The search process especially favors concepts that have a clear profile and a distinguishable name, such as *balanced scorecard* as part of the concept *integrated performance measurement*. The use of term groups and the fact that the coders apply the same standards to all books, could alleviate these concerns. In contrast to isolating relevant passages, reading whole textbooks would certainly have been the more precise, but also the more resource-consuming, alternative.

6 E.g., the most prominent German textbook on strategic management accounting Baum, Coenenberg, and Günther (2004) is not included in the sample.

7 Coenenberg (2003) is the only German cost accounting textbook recommended by the sample of experts, but it scored much lower than the German textbooks we included in our sample.

Different management accounting concepts go through a life cycle (Fink (2003, 54)). The various instruments can currently be located at different positions on their development paths, which influences the rate of coverage in textbooks. A possible time lag might explain why some newer strategic management accounting practices are not covered in the textbooks. Hence, our paper can only provide a “snapshot” of strategic management accounting. An analysis of the topics of German management accounting publications in theoretic and practice oriented journals confirms this impression (Binder and Schäffer (2004, 10-15)). For at least two of four core instruments in both language clusters (*target costing* and *integrated performance measurement*), we can see signs of a management fashion.

## 6 CONCLUSION AND OUTLOOK FOR FUTURE RESEARCH

This exploratory comparative survey of general management accounting textbooks provides several insights into strategic management accounting. Strategic management accounting clearly has the character of a patchwork rather than a framework. It has not been integrated into textbook literature as a coherent and consistent framework (Hypothesis 2), or even as a term (Hypothesis 1). We note especially that the synthesis of strategic and cost orientation has not been effectively achieved by the textbook sample. However, the majority of techniques and concepts that we attribute to strategic management accounting are commonly accepted and conveyed by the texts. Of these various concepts, we identify core concepts of strategic management accounting. These common patterns in the numerous international patchworks can be interpreted as a vantage point for a further, more comprehensive definition of strategic management accounting.

In the German-language area, “controlling” implies a more thorough strategic emphasis than does “management accounting” in U.S. textbooks. This emphasis is reflected by a higher percentage and prominence of textbook pages that relate to concepts of strategic management accounting, and by a stronger strategic orientation towards these concepts (Hypothesis 4). This phenomenon seems stable over time, as recognized by an earlier review of management accounting textbooks (Franzen (1987, 620)). In contrast, texts from the English-language area are relatively more cost oriented, confirming the suspected operational emphasis.

The significant differences of the coverage of certain strategic management accounting concepts (Hypothesis 3) can help textbook authors in topic selection, especially if the authors intend to include commonly accepted concepts of strategic management accounting, or if they would like to elaborate on international differences in management accounting (see *Figure 4*). German texts lack coverage particularly in the areas of *just-in-time concepts* and *quality costing*. The possible inclusion of these concepts should be carefully considered. English textbooks lack strategically oriented concepts such as *portfolio analysis*, *SWOT*, and *gap analysis*. We can interpret the fact that concepts of strategic planning are not included in U.S. management accounting textbooks as an indication that these practices are covered by corporate functions other than management accounting.

With respect to practitioner demands, the findings of our survey do not correlate with the perceived merit scores and usage rates found in the studies of Cravens and Guilding (2001) or Mejer (2004). The practices of competitor accounting in particular seem to play an important role for practitioners, but are not included in any of the textbooks we analyze (Cravens and Guilding (2001, 108); Mejer (2004, 21)). Assuming that questionnaires given to professionals are reliable sources, we see little exchange between the practice of management accountants and accounting textbook theory (Guilding, Cravens, and Tayles (2000, 124-127)). Similarly, attribute costing was included in only one textbook, although Roslender and Hart (2003) regard it as the most compelling recent development within strategic management accounting (Roslender and Hart (2003, 255)). By including these concepts in management accounting textbooks, accounting education can ensure that future management accountants can acquire the skills they need before they enter the workforce (Clarke and Tagoe (2002, 12)), rather than finding themselves redundant as a consequence of a changing management process (Cooper (1996, 20)).

Strategic management accounting is not defined in a convincing way that justifies its consideration in management accounting textbooks. The lack of a generally and widely accepted understanding might explain the reluctance of textbook authors to use the term "strategic management accounting". This uncertainty is strengthened by the conflicting results of the few empirical studies on strategic management accounting. Compared to the different instruments of strategic management accounting which benefit the corporate world, the concept as a whole seems to be less accepted. The lack of agreement on the concepts of *strategic management accounting* and the rare usage of the term *strategic management accounting* can be seen as a sign that textbook authors consider that strategic management accounting is inferior to other concepts of management accounting. As long as strategic management accounting lacks convincing theory, it will be criticized as nothing more than an approach to enlarge the importance of management accountants and increase the attractiveness of the profession by including strategic tasks.

From a research perspective, this general deficit in management accounting theory poses the question as to how the lack of a framework can be rectified. Strategic management accounting can be seen as an attempt to integrate insights from management accounting and marketing management within a strategic management framework (Roslender and Hart (2003, 260)). Strategic management accounting should be discussed in connection with, and not isolated from, a more complete understanding of strategic processes. Management accounting research should take a closer look at how it can be involved in the process of strategic change (Nyamori, Perera, and Lawrence (2001, 71)). This shift requires a change in research focus, from concentrating on techniques to gaining a deeper understanding of how the unique analytical skills of management accountants can be used in strategic processes.

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