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(kaplan, 1983)

Strategic Accounting
Accounting for Strategic Positioning

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(Mintzberg, 1987)

Efficiency

(Porter, 1996)

Effectiveness

(Chandler, 1962)

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(Zabriskie & Huell, 1991)

(Porter, 1980, 1985)

(Ohmae, 1982)

(Roslender, 1995, 1996; and Cravens & Guilding, 2000)

(Lord, 1996;

Bhimani & Keshtvarz, 1999; and Guilding *et. al.*, 2000)

(Bromwich, 1988 &

(Simmonds, 1981, 1982 & 1986)
1990)

Simmonds

Simmonds

Simmonds

Bromwich

(Wilson, 1995)

(Grundy, *et. al.*, 1998)

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Chandler

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Kaplan

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Irrelevance

New Manufacturing Technologies

Product Leadership

Reduced Lead Times

Improved Product Flexibility

(Kaplan, 1983, 1984 and 1988)

Kaplan

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Generic Approaches

Customer

Direct Product Profitability

Profitability Analysis

(Roslender, 1995)

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Theory Value Chain Analysis
Benchmarking () of Constraints
Continuous Performance Improvement
Operational Excellence

(Roslender & Hart, 2002) :
Managerial Philosophies

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(Grundy, *et. al.*, 1998)

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(Grundy, *et. al.*, 1998)

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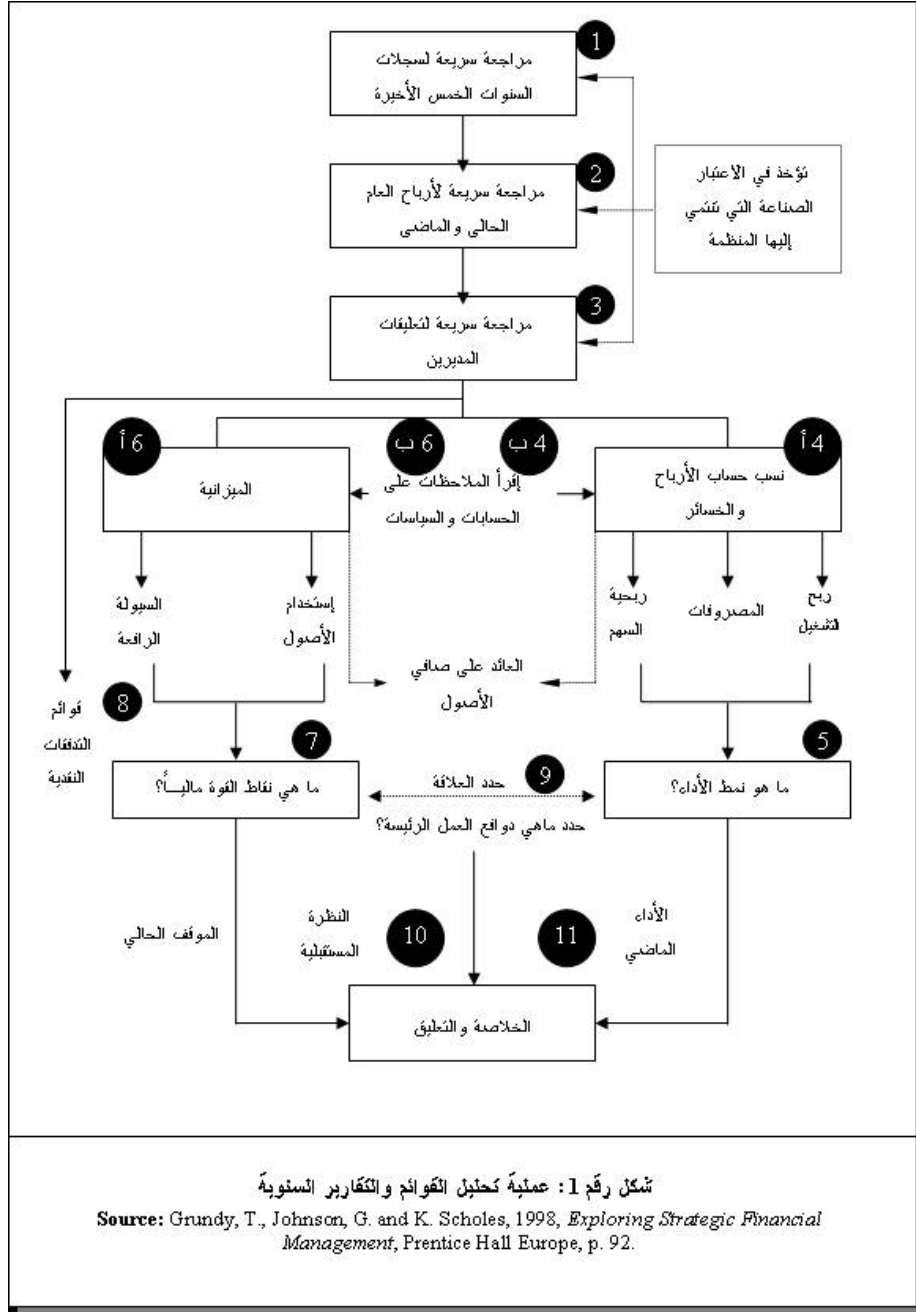
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(Grundy, *et. al.*)

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شكل رقم 1: عملية تحليل القوائم والتقارير السنوية

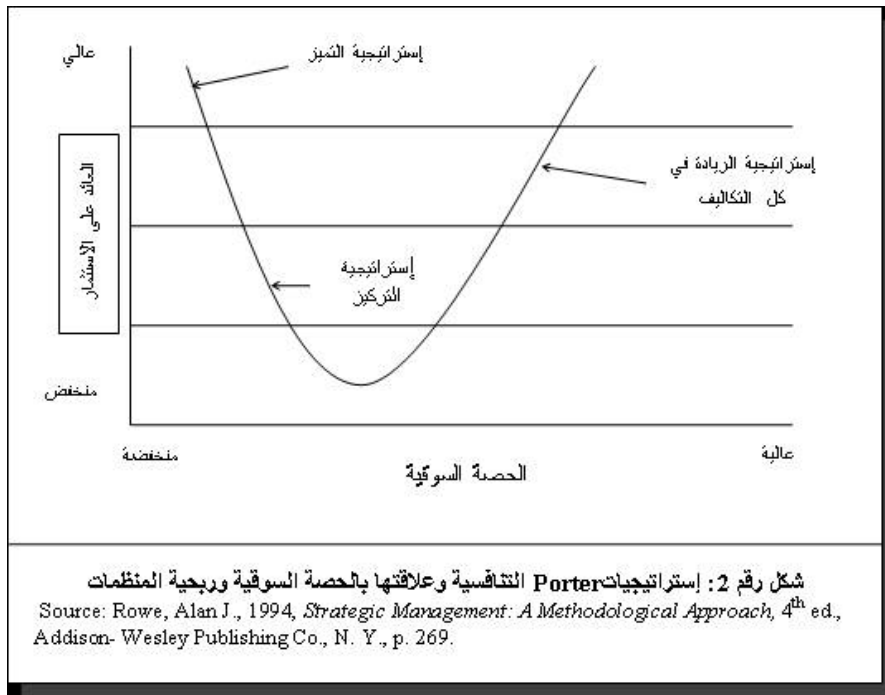
Source: Grundy, T., Johnson, G. and K. Scholes, 1998, *Exploring Strategic Financial Management*, Prentice Hall Europe, p. 92.

(Wheelen

.& Hunger, 2002)

(Rowe, 1994)

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Source: Certo, S. C. and Peter, J. P., 1990, <i>Strategic Management: A Focus on Process</i> , McGraw-Hill, Int. ed., p. 103.		

Cost

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Management Emphases

(Shank, 1989) (Govindarajan, 1986)

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		Engineered Product Cost
<p>(Source: Govindarajan, V., 1986, Decentralization, Strategy and Effectiveness of Strategic Business Units in Multibusiness Organizations, Academy of Management Review, Vol. 11, No. 4, October, pp. 844- 856)</p>		

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(Bains & Smith, 2003)

Organizational Design

:Simmonds

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Simmonds

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Simmonds

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:Simons

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Simons

(Simons, 1987)

Accounting Based Control Systems

.Contingency Theory

(Miles & Snow, 1978)

Defender Strategy

.Hybrid Strategy

Prospector Strategy

(Simons, 1990)

Business

(Porter, 1980)

Corporate Strategy

Strategy

Process

Strategy Implementation

Strategy Formulation

Hiromoto

Target Cost Management

(Hiromoto, 1988; Sakurai, 1989; and Yoshikawa *et. al.*, 1989)

Effective Total Cost Management

(Monden & Hamada, 1991)

(Chen & Chen, 2002)

(Cooper & Chew, 1996)

Value Engineering

(Tani, *et. al.*, 1994)

(Kato, 1993)

Shank &

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Govindarajan

Shank & Govindarajan

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Strategic Cost Management Context

.(Shank, 89, p. 50) "

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Porter
Competitive Position
Value Chain Analysis
.Cost Drivers Analysis
Analysis

Porter

(Shank & Govindarajan, 1992, 1993)

(Porter, 1985)

Shank & Govindarajan

Porter

Shank

Shank

(Shank, 1996)

(Shank & Govindarajan, 1993)



Reengineering

Executorial

Structural

(Riley, 1987)

Shank & Govindarajan

(Wilson, 1995; and Lord, 1996)

Shank &

Govindarajan

: Bromwich

Simmonds

Bromwich

"

Simmonds

(Bromwich, 1990) "

Bromwich

Porter

Bromwich

Lancaster

Contestable

Baumol

Product Attributes

.Markets

Bhimani

Bromwich

Shank & Govindarajan

.(Bromwich & Bhimani, 1994)

Bromwich & Bhimani

(Bromwich & Bhimani,

.1989)

Bromwich

Attribute Costing Technique

(Bromwich, 1991)

Bromwich

Efficient Product

Bromwich

(Bromwich, 1991, and Bromwich & Bhimani, 1994)

(Bromwich & Bhimani, 1991)

(Qualitative Ranking Systems)

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Kaplan &

:

Norton

(Kaplan & Norton, 1992)

The Traditional Emphasis

of Management Accounting and Management Control

Control Bias

Kaplan & Norton

Stakeholders

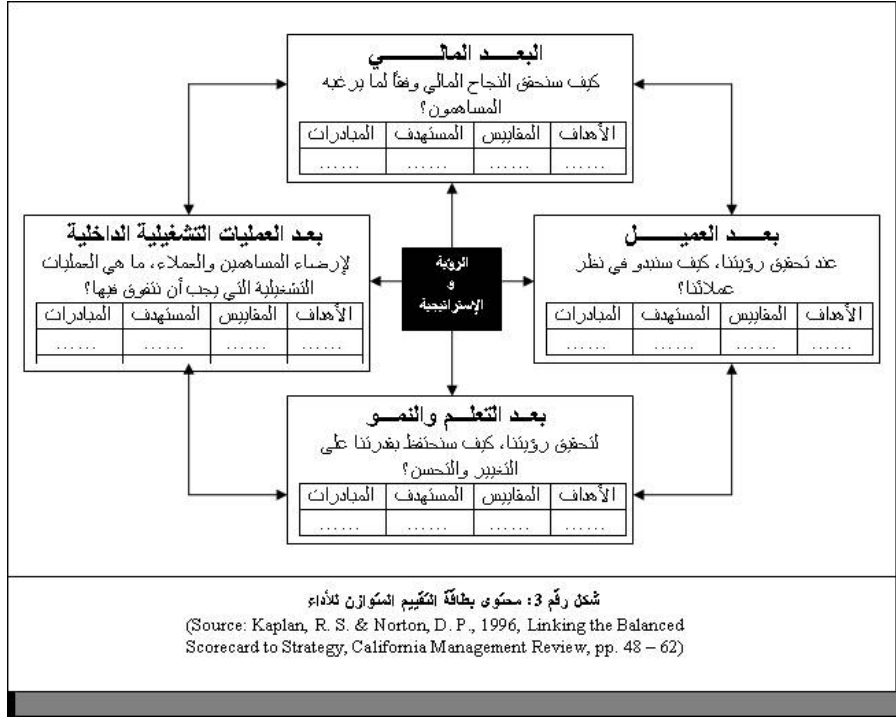
(Atkinson, *et. al.*, 1997)

(Hornsby & Baxendale, 2001)

() Leading Measures

Kaplan & Norton

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(Kaplan & Norton, 1996)

(Kaplan & Norton, 1996)

Translating the Vision

Business Planning

Communicating and Linking
Feedback and Learning

Kaplan & Norton

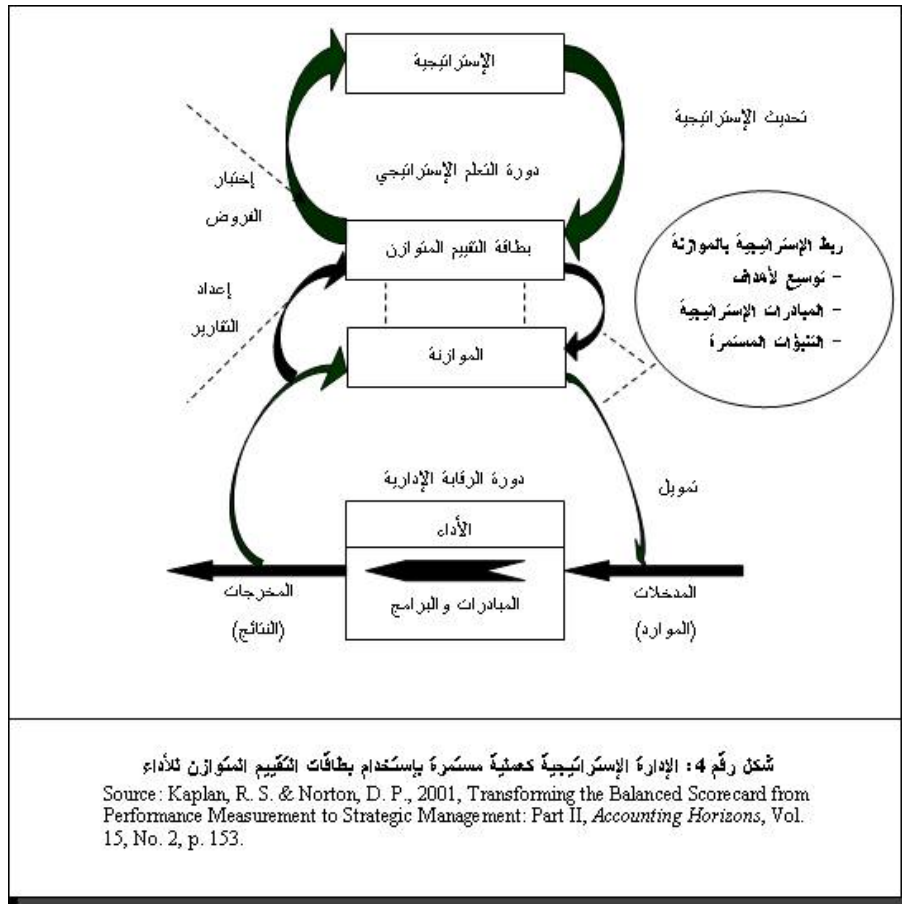
(Kaplan & Norton, 2001a)

(Kaplan & Norton, 2001b)

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Double-Loop Process

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شكل رقم 4: الإدارة الإستراتيجية كعملية مستمرة باستخدام بطاقات التقييم المتوازن للأداء

Source: Kaplan, R. S. & Norton, D. P., 2001, Transforming the Balanced Scorecard from Performance Measurement to Strategic Management: Part II, *Accounting Horizons*, Vol. 15, No. 2, p. 153.

Strategy Is

.Everyone's Job

A

Process for Learning and Adapting the Strategy

Kaplan & Norton

Panaceas

Control

(Hill & Jones, 1995 and Mintzberg & Quinn, 1996)

Roslender &

. . .

:Hart

(Roslender & Hart,

Brand

2003)

Management Accounting

tangible

intangible attractions

Subjective Aspects

Roslender & Hart

Brand Management

(Kapferer, 1998 and Keller, 1998)

(Barwise, *et. al.*, 1989;

Guilding & Moorhouse, 1992; and Guilding & Pike, 1994)

Hard Financial

Measures

Softer

Harder

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		Grundy, <i>et al.</i>
		Porter
	"	Simmonds
		Simons
		Hiramoto

		Shank & Govindarajan
		Bromwich
		Kaplan & Norton
		Roslender & Hart

:		

Grundy, *et. al.*

Porter

Simmonds

Simons

Hiromoto

Shank &

Govindarajan

Bromwich

Kaplan & Norton

Roslender & Hart

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The Role of Accounting Information in Organizations' Strategic Management

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Abstract:

Over the last two decades, there have been considerable changes in the business environment because of the use of information technology, modern communication means, and market globalization. Because of these changes, competition augmented and each organization started to search for the most efficient use of resources to dominate markets or at least to keep their market shares. To manage organizations in such complicated environments, managers need a lot of imperative precious information.

Some arguments have been made regarding the ability of accounting systems to provide the new information requirements. This stimulated a stream of studies in an attempt to improve accounting systems and accounting information to serve the new management requirements. Some of these studies merged the accounting with the organizations' strategic management in a new theme called "Strategic Accounting".

This paper concentrates on the concept of Strategic Accounting (SA) as a field and demonstrates how strategic management approaches affect the information developed by accounting systems. The paper illustrates definitions of SA, SA development stages, approaches that merge accounting with strategic management, and the effect of each of these approaches on the information that accounting systems provide to support organizations' strategic management.