



# The Interaction Between Supply Chain Relationships And Management Accounting: A Literature Review<sup>1</sup>

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## ABSTRACT

This study explores whether and how supply chain relationships have developed 'matters of concern' among researchers regarding the relevance of management accounting practices. A literature review of accounting, operations, and management literature was conducted to identify the 'matters of concern' among researchers. 'Matters of concern', one of the notions of Actor-Network Theory, was employed as a theoretical framework in this study. The findings of this study highlight the inadequacy of the conventional wisdom of management accounting in managing and supporting supply chain relationships. It shows how researchers focus not only on the issues within management accounting per se but also on the complexities that prevail in managing supply chain relationships and the reciprocal effects between management accounting and such complexities. This study paves the way for researchers to empirically investigate the 'matters of concern' and find ways to drive 'matters of facts' in the context of management accounting and supply chains.

**Keywords:** Supply Chain Relationships, Management Accounting, Matters of Concern

## 1 Introduction

Supply chains have become an innovative form of organizational ontology along with dramatic implications for conventional organizations. On the one hand, they have become flexible and responsive social institutions to contend with the challenging conditions of today's business environment, such as limited resources, increasingly demanding customers and dissatisfied shareholders. On the other hand, the management accounting tools that facilitated the traditional organizations are now being replaced with new ones, as the former has been found to be irrelevant (Taschner and Charifzadeh, 2023). This raises many practical management accounting issues, leading to debates and disputes among the academic research community.

Despite the many new ideas of management accounting being developed, questions are now emerging as to whether these new ideas are suitably integrated into managing and maintaining supply chain relationships. By engaging in a state-of-art review of literature, the aim of this study is to address the above question and to offer a theoretical discussion on how management accounting knowledge is advanced.

The aim is thus not to supplement the previous reviews that have enhanced our understanding about the role of management accounting (Kraus and Lind, 2007, Caglio and Ditillo, 2008, Meira et al., 2010, Taschner and Charifzadeh, 2020) in an inter-organizational setting. Instead, the study transcends such efforts in three respects: by identifying the issues that have been raised due to the emergence of the supply chain, by exploring whether accounting researchers grasp these issues and respond to them, and by examining the extent to which there is an agreement between researchers regarding these issues. To achieve such aims, the study draws on the notion of 'matters of concern' to search the literature for a discussion about the issues in knowledge advancement rather than being involved in documenting research outputs and describing what was found and how. Instead, by focusing on 'matters of concern', the study explores the underlying issues and subsequent controversies on management accounting for supply chain relationships.

<sup>1</sup> This paper is part of my Ph.D. thesis.

The study first reviews the literature on supply chain relationships to explore how the conventional organizational boundary became blurred and how such changes are now implicated in permeating new 'matters of concern'. Then, it evaluates the researchers' 'matters of concern' to highlight the effects of supply chain relationships on management accounting and to articulate how researchers have addressed the issue of ambiguity imposed on management accounting's tools and techniques. Lastly, it provides some directions for further discussions on the issues at hand that would permeate empirical research.

This paper is thus structured as follows: Section 2 introduces the research background. Next, Section 3 describes the research methodology. Section 4 discusses the findings, and finally, Section 5 concludes the paper.

## **2 Research Background**

The traditional organizational forms had a strong emphasis on direct control and strict rules and regulations through which organizations are run (Salaman, 2001). However, the advancement of information technologies and globalization has driven the shift toward new network-based organizational forms, such as supply chains (Mabey et al., 2000, Kraiwanit and Terdpaopong, 2024). These new forms carry the capacity to depart from rigid rules and regulations to new watchwords, such as 'teams' and 'lateral communication' (Mabey et al., 2001). The question is whether current management accounting practices, rooted in traditional organizational forms, would be relevant to managing supply chain relationships.

To address such a question, there is a need to understand the underlying principles of supply chain relationships, investigate the issues that arise as a result of such a transition, and consider whether management accounting researchers have grasped these issues and responded to them. This study tries to open the 'black box' of management accounting practices within the supply chain relationships context and to see how the research community operates, exploring whether these new relationships have been relinquished by the traditional wisdom of management accounting and whether new facts have been constructed and accepted or whether the controversies are still intact.

This study draws on the notion of 'matters of concern' as Bruno Latour and his followers espouse it; they promote Actor-Network Theory (ANT) (Latour, 2005, 2008), a constructivist approach to social theorization. Using ANT, this study explores how 'matters of concern' are constructed within management accounting combined with the supply chain relationships as arenas for discussion, controversies, and critiques. A "matter of concern" is "what happens to a matter of fact when you add to it its whole scenography, much like you would do by shifting your attention from the stage to the whole machinery of a theatre" (Latour, 2008: 39). This is, as in this case, what will happen to management accounting when it is intermingled with the supply chain relationships and the concerns being developed among researchers. 'Matters of concern' can extend the early insight that management accounting is not just an object functioning within organizational boundaries but rather is knots of practices emergent in varying assemblages and entangled in these new supply chain relationships.

Latour (2008:39) argues that "matters of fact were indisputable, obstinate, simply there whereas 'matters of concern' are disputable and their obstinacy seems to be of an entirely different sort: they move, they carry you away, and, yes, they too matter." As Ripley et al. (2009:6) demonstrate, such matters result in a methodology that is "constructive, rather than deconstructive; one that assembles the subject as richly diverse, historically situated, infinitely complex and engaged with its own inherent contradictions and controversies." These intrinsically contested 'matters of concern', then, can nudge us towards opening up problematic vistas for management accounting researchers in which uncertainties and critique are embedded.

Management accounting research within supply chain relationships can be augmented by articulating the controversies underlying its relevance. This approach opens a platform for debates over the applicability and relevance of management accounting tools and techniques to different organizational forms and the need for new tools and techniques.

The researcher believes that mapping scientific disputes about 'matters of concern' in the management accounting research community will enable us to move outside the confines of the traditional wisdom of management accounting research and will allow us to start to move beyond organizational boundaries and include new actors.

### 3 Research Methodology

This study employs a literature review methodology to achieve its aim. It thoroughly scanned relevant peer-reviewed accounting, operations, and management journals, considering all relevant journals within these categories. Then, a keyword search was utilized: supply chain relationships, inter-firm relationships, inter-organizational relationships, management accounting, and inter-firm accounting.

The literature reveals a large stream of empirical papers compared to conceptual papers, literature review papers, and other types of papers. This can be attributed to the researchers' attempt to deepen our knowledge of how management accounting can intermingle in supply chain relationships by studying the phenomenon in its real setting. The following section delves into the details of the literature.

### 4 Findings and Analysis

The introduction of the supply chain relationships concept adds extra dimensions to a long-standing debate between researchers regarding what is perceived as the inherent nature and proper boundaries of management accounting. This debate centers on the old theme: 'the relevance/irrelevance of management accounting'.

The term 'supply chain relationship' is the backbone of the supply chain concept; it serves as a road map to guide organizations to manage their supply chains effectively. With the advent of e-collaboration models and increasingly competitive business markets, organizations tend to build close and long-term relationships with their suppliers and customers to stay ahead of the competition, enhance profitability along the chain, and improve supply chain agility (Handfield and Bechtel, 2002, Al-Omouh et al., 2023). Until recently, however, the supply chain relationship had not been placed high on the management accounting research agenda, with only a few papers addressing it. Nonetheless, this is changing.

In 1992, one of the very first papers to address the role of management accounting in supply chain relationships was published in *Management Accounting Research*. In this paper, Munday (1992) stresses the importance of buyers and suppliers sharing management accounting information for continuous improvement.

In the many subsequent papers, researchers who became increasingly interested in this field have endeavored to provide coherent evidence on the importance of management accounting in managing and improving supply chain relationships and to search for new tools to help management accounting retain its power in the face of this new challenge.

Many researchers present management accounting as an enabling contributor to ensure the effectiveness of buyer-supplier collaboration and control and to identify any potential improvement opportunities (Munday, 1992, Cooper and Yoshikawa, 1994, Frances and Garnsey, 1996, Seal et al., 1999, Manunen, 2000, Mouritsen et al., 2001, Norek and Pohlen, 2001, Axelsson et al., 2002, Kulp, 2002, Dekker, 2003, Cooper and Slagmulder, 2004, Ramos, 2004, Coad and Cullen, 2006, Agbejule and Burrowes, 2007, Free, 2007, Drake and Haka, 2008, Agndal and Nilsson, 2009, Anderson and Dekker, 2009a, Anderson and Dekker, 2009b, Agndal and Nilsson, 2010, Fayard et al., 2012, Schulze et al., 2012, Alenius et al., 2015, Ruggeri and Rizza, 2017, Uddin et al., 2020). Indeed, Seal et al. (1999:320) made the following comment:

both in inter- and intra-organizational environments, accounting may play a *constitutional role* in the establishment and management of trusting and collaborative business relationships that goes beyond the technical to a more symbolic level.

Norek and Pohlen (2001), Dekker (2003), Ramos (2004), Agndal and Nilsson (2010), Alenius et al. (2015), Ruggeri and Rizza (2017), and (Uddin et al., 2020) introduce management accounting as a language that facilitates communication and negotiation along the SC. Cooper and Slagmulder (2004) and Agndal and Nilsson (2010) use management accounting to mitigate information asymmetry and behavioral uncertainties. Ellram (2002), Zsidisin et al. (2003), and Möller et al. (2011) highlight the role of supply chain practices in the successful implementation of calculative management accounting techniques.

The major thrust of most of these papers is that while supply chain relationships are usually organized by developing shared meanings and interdependence relationships (Seal et al., 1999, Alenius et al., 2015), management accounting practices can change the ontology of supply chain relationships to go beyond the technical level, leading to the achievement and understanding of these social behaviors. Thus, understanding this can advance the knowledge of supply chain relationships. In an attempt to support and make sense of this idea, many papers base their discussion on a set of calculative tools, such as open-book accounting (Seal et al., 1999, Mouritsen et al., 2001, Axelsson et al., 2002, Ramos, 2004, Free, 2007, Agndal and Nilsson,

2010, Möller et al., 2011, Fayard et al., 2012, Alenius et al., 2015), inter-organizational cost management (Cooper and Yoshikawa, 1994, Cooper and Slagmulder, 2004, Coad and Cullen, 2006, Agndal and Nilsson, 2009, Möller et al., 2011, Fayard et al., 2012, Uddin et al., 2020), target costing (Cooper and Yoshikawa, 1994, Mouritsen et al., 2001, Axelsson et al., 2002, Ellram, 2002, Zsidisin et al., 2003, Ramos, 2004, Agndal and Nilsson, 2009, Fayard et al., 2012), total cost of ownership (Zsidisin et al., 2003, Ramos, 2004, Anderson and Dekker, 2009b), Activity-Based Costing (ABC) (Norek and Pohlen, 2001, Axelsson et al., 2002, Dekker, 2003, Ramos, 2004, Drake and Haka, 2008, Fayard et al., 2012, Schulze et al., 2012), and the Balanced Scorecard (BSC) (Axelsson et al., 2002, Ramos, 2004).

In 1996, Gietzmann (1996) raised the question of whether the management accounting calculus developed during the period of U.S. pre-eminence is still relevant in the era of Japanese practices. This question represents one of the early examples of how the supply chain relationship gives rise to 'matters of concern'. Gietzmann (1996:612) stresses the issue of the origins of traditional management accounting calculus (e.g., make or buy calculus) within "an ideology of dichotomous choice between the invisible hand of market-based transacting and the hierarchical control of vertical integration", which is no longer consistent with the current regime of flexibility and technological advancement. Seal et al. (1999) respond to Gietzmann's criticism by introducing a more strategic approach to making or buying calculus, which facilitates the formation of alliances between buyers and suppliers. However, Kulmala et al. (2002) and Seal et al. (2004) have voiced the same concern; they criticize traditional management accounting practices for being rooted within and restricted by an organizational boundaries ideology.

Another concern that shapes the thinking of many researchers is related to the role of management accounting in facilitating information sharing between supply chain partners. Four criticisms have been levelled against management accounting about information sharing. The first criticism is related to the diversity of management accounting systems and the lack of mutually accepted practices between SC participants, which are considered major constraints to effective information sharing and, thus, to effective relationships (Seal et al., 1999, McIvor, 2001, Kulmala et al., 2002, Ramos, 2004, Kajüter and Kulmala, 2005, Schulze et al., 2012).

The second criticism hinges on the new inter-organizational techniques (e.g., open book accounting, target costing, etc.) that management accounting researchers have introduced to support collaborative information sharing without considering companies' willingness to accept and apply new ideas or whether these techniques make sense in today's complex and volatile business environment. Many researchers (Tomkins, 2001, Kulmala et al., 2002, Håkansson and Lind, 2004, Kulmala, 2004, Seal et al., 2004, Caglio and Dittillo, 2008, Caglio and Dittillo, 2012) argue that introducing and building new inter-organizational techniques and systems should be subject to careful analysis of several factors (e.g., the information is likely to be produced by participating companies and its uses, the different forms of business alliances, and the willingness to share information.), and not just because they seem rationally apposite. Seal (2001:488) argues that management accounting is utilizing these new techniques to expand its scope to guarantee success in the current competitive arena; however, the price is "a loss of identity and coherence."

The third criticism holds that there is an imbalance in cost and benefit sharing among supply chain participants, as the majority of benefits accrued from sharing management accounting information are obtained by buyers while the suppliers' profits are eroded (McIvor, 2001, Norek and Pohlen, 2001, Free, 2007).

The last criticism that has been raised is related to the ambivalent behavioral implications of sharing management accounting information. Many researchers (Frances and Garnsey, 1996, Seal et al., 2004, Thrane and Hald, 2006, Drake and Haka, 2008, Van den Abbeele et al., 2009, Masschelein et al., 2012, Schloetzer, 2012, Windolph and Moeller, 2012) criticize previous studies in which they always take for granted the benefits of sharing management accounting information; however, in practice, supply chain partners can be confronted with different problems (e.g. power/domination nexus) resulting in losses derived from information sharing. Thrane and Hald (2006) argue that management accounting, while seeking to create a closer alignment between the company and its external constituencies, can create a conflict of interest between entities within the company. Drake and Haka (2008:31) claim that management accounting sometimes "magnifies the strategic uncertainty regarding opportunistic behavior."

From the above, it is now clear that since the 2000s, the interest in studying supply chain relationships has grown significantly among management accounting scholars. Numerous papers have been published since 2001 in leading accounting, operations, and management journals. The driving force behind this shift is that researchers have started to recognize that supply chain relationships may indeed problematize the regime of accounting practices as a result of their increasing complexity, necessitating the acceptance of supply chain management control systems by everyone (Ramos, 2004), mixing the ownership of business units (Kulmala

et al., 2002), and collaborating with suppliers rather than viewing them as enemies (Cousins and Menguc, 2006). As a result, the topic of supply chain relationships has recently become the center of attention.

The lesson we can draw here is that supply chain relationships give rise to various 'matters of concern', which are still disputable and open to further controversies and debate among researchers.

## 5 Conclusion

This paper asked a question about the fate of management accounting and the ways in which this fate can be known. The question was seen as a way to test the relevance of management accounting in the context of supply chain relationships. The question was addressed by evaluating how researchers have responded to the emergence of supply chains. The question of how supply chain relationships can be managed and maintained represents a way of problematizing the roles of conventional management accounting and providing the means to explore new 'matters of fact'.

In the process of helping management accounting knowledge to progress from the state of 'matters of concern' to a state of 'matters of fact', as the literature review suggests, there are disputes, disagreements, and criticisms. As we can see from the literature, researchers raise various 'matters of concern', which focus mainly on the relevance/irrelevance of management accounting, the nature of the role of management accounting, and whether it is a blessing or curse. The study suggests that the current state of management accounting in the area of supply chain relationships seems to be fragile and unstable. This fragility and instability represent not only the problem of management accounting but also a condition of possibility towards thinking about how 'matters of fact' could be derived.

Supply chain relationships are still the subject of ongoing debates, and further research is welcomed to advance management accounting knowledge from its unstable state to a stable one. This study can inspire further research. One area of research would be an empirical extension to accommodate some relevant ethnographic accounts by conducting possible semi-structured interviews with the academic staff who are engaged in management accounting research within this emerging context. This would add more concrete evidence to my observations on the issue of fragility and instability in making knowledge production in management accounting. The literature review and the questions being raised therein could be tested in such research, and more valid conclusions could be drawn on the issue of 'matters of concern'.

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