

Strategic management accounting: state-of-the-art

Abstract

The current paper presents the state-of-the-art of strategic management accounting (SMA) information usage among organisations. Despite SMA claimed importance to organisations operating in today's competitive environment, little is known about its current achievement. In Malaysia in particular, the subject is almost absent. Thus, motivated by the scant attention given to SMA, the current paper attempts to present the current development of the subject. Specifically, inherited by the disparate concepts put forth by its various advocates, the current paper presents a review of its development and result of a pilot research carried out on manufacturing companies operating in Malaysia. It is interesting to note that despite the doubts cast by some advocates, organisations used strategic management accounting information to greater extent. The current finding enriches the limited knowledge on organisations' extent of SMA usage which explicitly rejecting doubts about the subject's rhetorical states, and reveal the potential of SMA to further progress. However, inherited by the exploratory nature of the current findings generalisation is to be cautioned. More robust future study is suggested.