

**Aldo Pavan
Adriana Di Liberto**

IL MONDO CHE CAMBIA

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17. A REVIEW OF INTERORGANIZATIONAL COST MANAGEMENT

di *Silvia Macchia**

Abstract

Interorganizational strategies are heterogeneous and are developed through different forms of cooperation. Their increase in number and complexity causes new challenges to managers and have relevant implications for Management Accounting and Control Systems (MACSs). This paper presents a theoretical essay on Interorganizational Cost Management (IOCM). IOCM can be defined as a strategic cost management approach based on performing cost management activities beyond the boundaries of a single organization to include supply chain partners. Through a narrative literature review, we discuss the nature of IOCM, its main features, as well as its implications for the design and functioning of Management Accounting and Control Systems. Finally, some suggestions for further investigations are presented.

Keywords: Cost reduction, Strategic alliances, Open-book accounting, Trust-based relations, Management accounting and control system.

Interorganizational cost management: una rassegna della letteratura

Sempre più spesso imprese autonome decidono di investire in alleanze strategiche, dai fini eterogenei, che diventano operative attraverso forme di cooperazione talvolta complesse. La loro diffusione genera nuove sfide per i manager e ha implicazioni rilevanti per i sistemi di contabilità direzionale e controllo di gestione. In questo lavoro presentiamo un saggio teorico sulle tecniche di Interorganizational Cost Management (IOCM). Con IOCM si intende un approccio strategico alla gestione dei costi di produzione che prevede l'utilizzo di strumenti di cost accounting il cui campo di applicazione valica i confini di una singola organizzazione per includere i partner della supply chain. Attraverso una revisione della letteratura, in questo lavoro discutiamo la natura di tale approccio strategico, le principali caratteristiche,

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nonché implicazioni per la progettazione e il funzionamento dei sistemi di contabilità direzionale e controllo di gestione. Infine, vengono presentati alcuni suggerimenti per ulteriori approfondimenti sul tema.

Parole-chiave: controllo dei costi, alleanze strategiche, trasparenza contabile, fiducia, contabilità direzionale.

1. Introduction

Uncertainty is a fundamental variable that shapes the success of any business. Thompson (1967) argues that a relevant cause of uncertainty for organizations arises when they are dependent upon other firms for the resources they need to operate. To reduce this uncertainty, firms perform trying to obtain control upon them. Last decades have witnessed that several companies have successfully attained to control tactical resources joining in collaborative inter-firm relationships which can be considered ‘in-between’ Williamson’s (1975) dichotomy of market and hierarchies (Bluedorn et al., 1994). They may have a wide number of ends, such as facilitate information and technological progress, increase organization bargaining power, or stabilize resources availability (Pfeffer et al., 1978; Aiken et al., 1968). The importance of collaborative relations becomes vital when the firm’s competitive strategy is based on the technological sophistication of its products (Gietzman, 1996; Seal, 1999). In this case, managing inside the company all the skills required to realise the production could result economically impracticable so that outsourcing some components to specialized suppliers may become an alternative.

The increased interest in new forms of interfirm relationships is probably due to the increased attention on companies’ core competencies. By hiving off non-core activities, firms can concentrate on the activities which produce the highest added value (Van der Meer-Koistra et al., 2000). Relying on external supplier competencies, firms can benefit from suppliers superior cost efficiency, functionality, quality and superior technologies (Cooper et al., 2004). The main effect of such kind of interactions is that they have reduced the external observer’s ability to perceive the boundaries of the firm and the limits between internal and external activities.

2. Research methodology

This work presents a theoretical essay on Interorganizational Cost Management (IOCM). IOCM is a strategic cost management approach based on performing cost management activities beyond the boundaries of a single organization to include supply chain partners. Through a narrative literature review, the main features of IOCM are presented, as well as the rationale underneath the use of these practices. Researches discussed in this paper have been selected using a *scoping study approach* (Tranfield et al., 2003; Arksey et al., 2005).

The study addresses the following research questions:

Q.1: What is IOCM?

Q.2: What elements characterizes IOCM practices?

Q.3: Which are the implications of IOCM projects on Management Accounting and Control Systems?

The strategy we used to identify the evidence was the same for the three questions and relies on search engines (Google Scholar, Science Direct and Emerald Journals Database).

3. The nature of IOCM

Studies upon the nature of interorganizational relationships has revealed that when the supplier's role becomes strategic, many buyer-supplier relationships shift from arm's length conflictual businesses to long term relations based on trust and cooperation (Anderson et al., 2009; Cooper et al., 1998, 2004; Das et al., 2000; Dekker, 2003; Hakansson et al., 2004; Ireland et al., 2002). These collaborative interactions aim to optimize the performance of each firm, taking advantage of the synergies that subsist beside the supply chain. Cooper et al. (1998, 2004) illustrate in their works, how collaborative relationships between buyers and suppliers allow firms to take advantage of any cost reduction synergies that exist across the supply chain. The only way to benefit from these synergies is by coordinating cost reduction strategies of several firms. This requires that firms in the supply chain do not limit the use of cost management techniques inside their boundaries but rather extend their programs beyond the organizational confines. Such kind of practice is widely recognized as IOCM (Cooper et al., 1998, 1999, 2004). IOCM recalls Porter's concept of the value chain. When the performance of one activity/company affects the performance of another activity/company, a linkage exists between them (Dekker, 2003). To achieve the best results for the two

companies this interdependence needs to be managed by coordination mechanisms through the supply chain (Thompson, 1967).

IOCM can be defined as a set of coordination mechanisms implemented among two or more independent firms in a supply chain, whose objective is to manage cost production in a way that would have been unachievable acting independently. Nevertheless, by observing IOCM practices, other positive results can be recognized such as new expertise developed, or acquired, maintenance of competitiveness on the market and more efficient satisfaction of customer needs (Anderson et al., 2009; Cooper et al., 1998, 2004; Das et al., 2000; Dekker, 2003; Dekker, 2004; Dyer et al., 1998; Hakansson et al., 2004; Ireland et al., 2002).

4. What characterises IOCM practices

IOCM features can be primarily summarized as: *traditional cost management methods used across the supply chain, interfirm teams work, information sharing, and trust-based relational context.*

4.1. The use of traditional cost management tools

Many IOCM practices are based on target costing, kaizen costing; value engineering which are traditional cost management methods (Cooper et al., 1998, 2004; Cullen et al., 1999; Agndal et al., 2009). The new aspect is how these techniques are used to coordinate the actions of the firms involved in the process of cost reduction (e.g., Anderson et al., 2002; Cooper et al., 2004; Cooper et al., 1994; Dekker et al., 2000; Kajuter et al., 2005; Mouritsen et al., 2001). Within IOCM programs, target costing is used to let supply chain partners identify when joint costs reduction is valuable. While target costing is applied during the product' design stage, kaizen costing focuses on the production process development. Value engineering is used to inspect the factors which determine the cost of a product or service (Drury, 2004). When it is applied in the supply chain, the analysis must take into account the interdependence between buyers' and sellers' activities (Shank et al., 1993). The supply value chain is then decomposed into strategically relevant activities. Costs, revenues, and assets are assigned to those value activities to understand their economic behavior. Applying the analysis to the multiple firms across the supply chain, let understand how buyers' and suppliers' activities are interrelated in terms of cost and differentiation (Dekker, 2003).

4.2. Interfirm teams work

Since IOCM relationships are not conceived as dualistic competitions interfirm teams work plays a strategic role in cost reduction (Aldrich et al., 1977; Schopler, 1987; Soltani et al., 2010). Suppliers and clients work jointly on the process through cooperative teamwork. The joint team is formed by workers from the bilateral companies involved which share knowledge over the process. Their role is to facilitate the efficient flows of information, materials, and goods. As a result, the joint teamwork strengthens interorganizational cooperation, enhances relationship quality and capitalizes the value of interorganizational cost management practices (Narus et al., 1995; Drach-Zahavy et al., 2010).

4.3. Information sharing

The information that partners share may have technological, strategic, or accounting nature. The practice to share accounting information is known as open-book accounting and it plays a key role in the identification of cost saving potentials (Axelsson et al., 2002; Coad et al., 2006; Kajuter et al., 2005; Kulmala et al., 2002). A low-cost solution is more easily achieved when partners can inspect other's cost and revenues in order to understand how their own performance affects that of the partner (Seal et al., 1999). Open-books practice is able to improve the cost reduction program only if the relationship is based on trust. As Dekker (2003, p. 8) states "When buyers and supplier open their books to each other... concerns may arise about their bargaining position and about information spillovers to competitor", this means that they will not share private information if they are not confident that the data will be used only in the interest of both parties. In collaborative relations sharing cost information and open-book accounting motivate and facilitate cost transparency. Through creating trust and improving relational stability they increase the cooperation' rate of success (Carr et al., 1995; Seal et al., 1999).

4.4. Trust-based relational context

Dekker's statement leads our attention to the fourth IOCM feature, the degree of trust among partners (Blomqvist, 2002; Parkhe, 1998). Trust facilitates more open communication, information sharing and reduces conflicts (Blomqvist, 2002; Creed et al., 1996). The usefulness, as well as the

reliability of IOCM practices, vary according to the interdependence between the activities performed by the firms and the value of the component outsourced (Mudambi et al., 2018). The more is the interdependence between the two firms and the highest the component's value, the more is the profitability which arises from the use of IOCM practice. Cooper et al. (2004) state when the relationship between the firms is characterized by high mutual resource dependence, the high degree of asset specificity and familiarity through repeated interaction, usually the relationship is trust based. In this case, the impracticality to subscribe complete contracts which specify all contingencies requires that partners interact on a trust base. A relational context trust based increases the rate of success of IOCM projects (Chen et al. 2014). In such contexts IOCM's investments are usually offset by the costs-savings realized on the activities inter-managed (Cooper et al., 1999; Ellram, 1996; Munday, 1992).

5. Implications for Management Accounting and Control Systems

Traditionally Management Accounting and Control Systems (MACS) has been focused on resources and operations within the boundary of a company, so that the external environment was considered to be given. Since collaborative relationship requires companies to manage and control a process that involves others independent organizations, to be effective, MACSs have to be extended beyond company's borders. However, previous studies suggest that traditional MACSs do not readily support interfirm relations. They are usually unable to provide relevant information to manage a relationship which is not classifiable as market-driven or authority driven (Cooper et al., 1998, 1999, 2004; Cullen et al., 1999; Dekker, 2003; Gietzman, 1996; Van der Meer-Kooistra et al., 2000).

Undoubtedly investing in IOCM makes the make or buy decision more complex (Cooper et al., 1998, 1999, 2004; Cullen et al., 1999; Dekker, 2003; Gietzman, 1996; Van der Meer-Kooistra et al., 2000). The advantage to produce a subcomponent internally or to outsource it, it is usually measured by comparing the component market price with its internal cost. When transactions are regulated through market-based contracts and there is no interaction between client and supplier, the client can only assume the external price for fixed and maybe asks for a discount. But if client and supplier join in collaborative relationship different variables must be wisely weighted. According to Cooper et al. (2004), most of the costs associated with IOCM programs are related to the coordination and transaction cost needed to create and develop

the relationship. These costs are mainly represented by the cost for sharing information, the opportunity cost related to the fact that the client, once made the investment in the relationship, is forced to remain linked to the supplier for an undefined period of time, and the cost to improve and maintain the trust-based relationship. Before investing in such practices, firms should be able to identify which product would benefit from IOCM and to measure costs associated (Cooper et al., 2004). Otley et al. (1980) state that a general control model must satisfy four necessary conditions: it must be possible to identify the desired objective, it must be possible to measure process outputs in terms of this objective, the controller must have the ability to predict the effects of potential control actions as well as the ability to take actions to reduce deviations. IOCM practices influence all these conditions. When firms are willing to start a partnership and to implement IOCM practice, the first common objective is identified in the cost's reduction. However, there is evidence that IOCM, when successful, usually realizes other positive results whose extent could not be completely foreseen in the outset of the relation (Cooper et al., 2004). The absence of a clear ex-ante definition of all expected targets of IOCM projects may result in a lack of goal congruence in the control phase (Drury, 2004). Once the project targets have been identified, it is required to measure the target achievement. Unfortunately, IOCM produces results that often are not easily quantifiable. Traditional MACSs are not able to quantify the benefits arising from the incremental coordination between the actors and the collateral benefits from the relationship, such as technological development, increased competitiveness or customer satisfaction (Cooper et al., 2004). Difficulties in measuring process outputs inhibit the use of result controls. Furthermore, IOCM programs need time to be implemented and to produce results. When output controls are short term oriented, the analysis on the profitability of IOCM practice could get negative results. IOCM plans would better be monitored if MACSs are able to shift from short-term financial result oriented to "long term innovation promoting type controls of dualistic nature" (financial and nonfinancial) (Gietzman, 1996, p. 623).

The need to adapt MACS to IOCM practices become crucial if we consider the continuous and costly flow of information between the firms involved. Although the great potential concealed in the shared data, comparing information produced by different accounting systems could reduce the usefulness of the analysis (Drury, 2003). Seal et al. (1999) report that Activity Based Costing (ABC) is one of the best methods for the supplier analysis in a context of IOCM practice. Examining how costs are generated and which are their drivers in each firm can help to find where costs reduction can be achieved. However, most suppliers tend only to provide information based on traditional costing

and this limit the profitability of the analysis. In an IOCM context arises the need to uniform the cost information systems of the firms involved, to maximize the effectiveness of open book practices. Fayard et al. (2012) suggest that internal electronic integration, external electronic integration, internal cost management, and absorptive capacity play a significant role in the development of an interorganizational cost management (IOCM) resource.

Since there is not a static relational context in which the IOCM practices are performed, it is impossible for the assembler to set out a unique management control system. According to the contingency theory approach, there is no one best management control system design, rather its structure needs necessarily to be adapted to the situations in which it will be used (Drury, 2004). Different kinds of relationship need to be controlled with different methods. This theory affects in a particular way the design of behavioral and controls actions needed to guide the two firms in achieving relationship goal (Van den Bogaard et al., 2002). The IOCM techniques are used where the interdependence between the firms and the value of the component outsourced are high enough to justify the cost to implement a collaborative relationship. Although this mutual dependence, the firms remain legally independent. Thus, control mechanisms used in the hierarchy, such as surveillance, evaluation, and direction doesn't seem to be appropriate controls techniques in these cases (Van der Meer-Kooistra et al., 2000). Rather the nature of behavioral and action controls vary according to the level of trust between the parties. When the relationship is trust-based, the interest from both parties to maintain the relationship is enough to avoid the risk of any opportunistic behaviour. The contract cannot be used as a coercion mechanism since it is highly incomplete to grant flexibility to the interaction. Although the risk of unilateral defection is high, the interdependence between the parties leads to create an additional safeguard mechanism. The use of open book practice may become a means to limit moral hazard. By inspecting the other's accounting book, each firm can verify whether claims for a higher price are justifiable or just the effect of opportunistic appropriation strategy (Seal et al., 1999). However, disclosing cost data also implies for the supplier the risk that the buyer uses the data during price negotiations to pressure the supplier's profit margin (Windolph et al., 2012).

Reciprocal controls and self-enforcing rules are thus perceived as the most effective control systems (Windolph et al., 2012). Research relating the practice of open book-accounting to IOCM suggests that the relational context influences the adoption of both cost data disclosure and joint cost management practices (Cooper and Slagmulder, 2004; Kajueter et al., 2005). According to Dekker (2003), when the level of trust is insufficient to implement

IOCM techniques, the assembler should use formal control such as contractual agreements concerning the standard quality of the product, the cost-sharing, the ordering quantities, the length of the relationship and the confidentiality use of information shared. These controls are required to create the first climate of confidence necessary to convince the supplier to form the partnership. Investments will be required in a second phase to lead the relationship to evolve in a trust-based one.

6. Conclusions

Through a narrative literature review in this paper we discussed the nature of IOCM, its main features, as well as its implications for the design and functioning of MACSs.

Investing in IOCM project imply a deep rethinking of traditional MACSs from inward looking to outward looking. On the technical side interorganizational MACSs rely strongly on integrated (both internally and externally) information systems, so that important investments need to be done to allow the information sharing among partners. By looking at the content of control, it cannot be merely concentrated on financial aspect such as cost reduction, it rather has to consider soft variables such as technological advance, knowledge development and customer satisfaction. The relational trust-based contest which characterises most of IOCM relations seems to be the key factor for project' success. The interest of both parties to maintain a climate of trust becomes itself a behavioural self-enforcing control mechanism which limits opportunistic actions. An interesting feature of IOCM is the use open-book accounting which is described as an important means for effectively managing costs in buyer–supplier relationships and for improving relationship quality. Having provided this general picture of IOCM relationships we believe that new insight on the topic could be gathered from a deeper investigation of the process that shape the management of the relationship. It would be interesting to analyse from which company's perspective is the analysis made and what consequences it implies. Whether control techniques used in IOCM projects are actually the exit of a cooperative work between partners or are just imposed by one to the other. Another interesting issue to deepen is the role that controllers assume in the relationship particularly with respect to the setting of the interorganizational MACSs. Longitudinal case studies which make use of *constructive approach* (Kasanen et al., 1993) would be valuable to address to those issues.

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L'università è il luogo della ricerca scientifica e della diffusione della conoscenza. Ricerca vuol dire spiegare il mondo reale, così da poterne predire gli andamenti e condizionarli verso esiti desiderabili. Nel campo sociale, la ricerca è volta a comprendere i fenomeni economici e politici che caratterizzano le comunità. Le conoscenze così acquisite sono utilizzate per scopi di governo e promozione del benessere delle popolazioni. Con il presente volume il Dipartimento di scienze economiche e aziendali dell'Università di Cagliari intende mettere a disposizione di chiunque vi possa avere interesse alcuni degli esiti più significativi della sua ricerca recente. L'opera presenta 26 contributi di 42 ricercatori nei campi: banca e finanza, economia del settore pubblico e del turismo, gestione e misure d'impresa, analisi quantitativa, con l'auspicio che i lavori, proposti in modalità open access, possano essere letti e risultare utili per la migliore comprensione di una parte, per quanto piccola, della realtà che ci circonda.

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