

THE USE OF MODERN VARIETIES OF COST ACCOUNTING AS A COST MANAGEMENT STRATEGIC TOOL BY SMES IN POLAND

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Abstract: The main reason for the selection of the research problem has become the conviction of the growing importance of information on the costs incurred. The appropriate cost management system is a relevant factor determining the long-term effectiveness of the enterprise. However, the degree of interest in cost management techniques to improve the company's strategic position and cost control in enterprises from the SME group is low. This is largely due to the lack of knowledge of the benefits that can be achieved using modern cost accounting. This study is to fill this research gap. The article emphasizes the important role played by modern varieties of cost accounting in enterprise management on the example of enterprises from the SME group. The conclusions of the survey conducted on a representative group of enterprises from the SME sector and the group of large enterprises suggest that efforts should be increased to broaden the knowledge of strategic cost management in enterprises, in particular SMEs. The article provides new knowledge in understanding the importance of modern varieties of cost accounting in enterprise management in today's difficult economic environment.

Key words: SCM, ABC, Pro-Quality Cost Accounts

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Introduction

Effective cost management is a source of the company's competitive advantage. It becomes even more relevant in today's situation. Enterprises cannot always afford continuous price increases for their products despite the rising prices of raw materials. Therefore, it is so important to rationally and effectively manage the resources and costs possessed. The cost information generated is the basis for making key business decisions, planning processes, control, identification of inefficiencies and deviations from defined standards as well as performing corrective actions. An appropriate cost management system is an important factor determining the long-term efficiency of the company.

The main premise for selecting the research problem, examined by the author since 2019, became the conviction of the growing importance of information on the costs incurred in the era of corporate social responsibility as well as during the crises we have been struggling with in recent years, and which constitute a huge challenge for entrepreneurs. The extensive use of strategic management accounting systems allows enterprises to more effectively obtain information necessary to take

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management decisions and develop and monitor the business strategy (compare: Simmonds (1981), which is confirmed by numerous studies (for example: Langfield-Smith, 2008; Cadez and Guilding, 2008, 2012; Cinquini and Tennuci, 2010, Ojra et al., 2021; Alamri, 2019;).

A very important role in this respect is played by strategic cost management, namely the application of cost management techniques to improve the company's strategic position as well as cost control. It is not limited to controlling costs but using cost information to make managerial decisions. The basic objective of SCM is to help companies achieve a sustainable competitive advantage through product differentiation and cost leadership. A major role in this respect is played by modern varieties of cost accounting, such as, Activity Based Costing, Target Costing, Kaizen Costing, Life Cycle Costing or Quality Cost Accounting. A significant part of the research so far focuses on the three basic pillars and the holistic approach to SCM (compare, e.g., Santana et al., 2020; Phornlaphatrachakorn, 2018; Henri et al., 2016; Bohusova et al., 2022; Suwaidan, 2022). Few studies relate to the role which in this respect is played by the above-mentioned varieties of cost accounting, particularly in SMEs. Therefore, this study extends and adds a contribution to strategic cost management by focusing on the use of modern varieties of cost accounting in enterprises from the group of SMEs in Poland.

Literature Review

An increase in the role of information on costs in the management of economic units brings about a continuous evolution of cost accounting systems, and an expression of this evolution is the development of the area of management accounting, which cost management is. The implementation and improvement of cost accounting also contributes to the extension of knowledge of costs, and thus cost awareness. In the processes of cost optimization and acceleration of strategic initiatives, the key challenge is resource efficiency and establishing an effective mechanism to identify and exploit strategic opportunities. Therefore, in today's business environment, cost management has become a critical skill for survival for many organizations.

The sources of cost management concepts should be sought in the practice of Japanese companies. In these concepts, particular emphasis is placed on an effective cost management method which is to ensure an increase in cost effectiveness. The starting point for cost management is the analysis of the process of incurring them and recognizing the possibility of reduction at various stages of this process (Monden (ed.), 2000).

When analyzing the subject literature, one may come across numerous publications on the essence, objectives, and functions of cost management. Changes in the business environment make this term undergo continuous modification.

Most often, the authors define cost management as actions taken by managers, including systematic cost control and their reduction to achieve customer satisfaction. Activities undertaken within the framework of cost management streamline processes and, as a result, lead to the rationalization of operating costs of

the business unit. The result of this process is the improvement in the efficiency of the use of the company's resources and an increase in its value (Horngren et al., 1999). Moreover, C. Drury (2005) emphasizes that although cost management is aimed at cost reduction this cannot be done to the detriment of satisfying customer expectations. Ideally, the actions taken should pursue two objectives: reducing costs and improving customer satisfaction.

An interesting approach is presented by Hilton et al., (2008), defining cost management both as a philosophy, approach, and a set techniques for creating additional value and achieving cost reduction. Cost management is *a philosophy of self-improvement*, since it promotes the idea of continuous search for ways to help companies make right decisions aimed at creating additional value for customers and reducing costs. Cost management presents the *practical approach* as all costs incurred on the manufacturing of products and implementation of activities are the results of managers' decisions. Cost management is *a set of effective techniques*, since it uses multiple measures in assessing the effects of the decisions made. In this concept, managers are focused on optimizing the allocation of resources in the most profitable areas of economic activity and increasing the efficiency of their use.

On the other hand, according to the approach proposed by Stenzel and Stenzel (2003), cost management is the use of cost accounting systems and methods to conduct present and future activities towards specific objectives, as well as the analysis and interpretation of cost data in the decision-making processes.

The term of "business strategy-oriented cost management" was proposed by Brokemper in 1998. On the other hand, the term of "strategic cost management" (SCM) was first used in 1989 in Shank, and subsequently in 1991 by Horvath, whereas the main promoters of strategic cost management are Shank and Govindarajan (1993). Strategic cost management (SCM) is an important instrument accompanying the efficiency of the cost leadership strategy in creating a competitive advantage (Gliubicias and Kanapickienė, 2015; Shank, 1989; Wang, 2019; Anderson 2006; Henri et al., 2016). SCM is the decision-making process concerning long-term cost drivers in the context of the company's strategy and value chain. Value Chain Analysis (VCA), Strategic Positioning Analysis (SPA) and Cost Driver Analysis (CDA) are the three pillars of SCM (Blocher, 2019; Gliubicias and Kanapickienė, 2015; Li, 2018; Shank, 1989).

Considering the significance of strategic cost management for effective management decision-making and the company's success, there is a growing interest in understanding this topic. Not surprisingly, the postulates to increase research for better understanding what SCM tools are adopted by organizations and what motivates their preferences for choosing specific tools remain valid.

The SCM pillars and their significance in economic practice are widely discussed in the subject literature (Blocher, 2019; Li, 2018; Zhao et al., 2017; Kagermann et al., 2015). The context of the use of modern varieties of cost accounting, as the basic tool supporting strategic cost management, is discussed much less frequently (which is indicated, among others, by Cooper and Slagmulder (2003, 2004).

In strategic cost management, in addition to the information created by the traditional cost accounting system (e.g., standard cost accounting), modern concepts of measurement and valuation of product manufacturing costs, such as, Target costing, Kaizen costing, Life Cycle Costing, quality cost accounting or Activity Based Costing, are of great significance (El Kelety, 2006).

Activity based costing

Among enterprise cost management instruments, activity-based cost management (ABCM) systems are of the fundamental importance. Activity Based Costing (ABC) is a technique of analysis which consists in allocating facility costs to production activities applied to ensure an accurate allocation of indirect costs (Hansen and Mowen, 2006). The basis of the concept of Activity Based Costing is the perception of the company through the prism of processes and activities necessary to manufacture and sell products or services. This is the concept of monitoring the costs of processes and activities in the company. ABC is attractive to managers since it provides relevant information for making decisions in specific areas, e.g., production, sales, based on product groups, groups of customers or suppliers. Individual stages of the ABC implementation are related to different levels of innovation and can be characterized by various relationships with the factors, such as size, strategy, and product diversity (see for example: Quesado and Silva, 2021; Almeida and Cunha, 2017). The more complex the manufacturing process the more complex the cost accounting system is required for its modelling. Since its inception, this concept has been constantly evolving. In 2007 Kaplan and Anderson proposed a new approach to this account– Time-Driven ABC, i.e., time-driven activity-based costing (TD ABC). Hybrid cost accounting, resulting from the combination of various tools, is also currently being used. An example can be resource and process consumption accounting.

Product life cycle costing

Product life cycle costing is a method of strategic cost management in which taking actions to fully satisfy customers is of great importance. In this system, long-term costs are considered, from the perspective of the entire product life cycle, from the moment of arising the idea for the product in the company until its production is discontinued. This account is therefore based on the observation of the product through the prism of related costs and revenues throughout its economic life. It makes it possible to control the implementation of the adopted strategy in time (by phases and periods) (Cooper and Slagmulder, 2004). The main emphasis is placed on the estimation of the level of future costs before they are incurred, which allows for cost management in the long term. Therefore, it enables the possibility of early development of costs incurred in the future (Kambanou and Lindahl, 2016; Schneider et. al., 2021).

Target costing

Another management accounting tool inscribed in the strategic trend of cost accounting tools with customer and product orientation and supporting the construction of the cost management system is used for the first time in Toyota

Motor Corporation Target Costing. The application of modern technologies, characteristic of Japanese strategic management, along with new solutions in terms of cost measurement and their reduction, enabled the manufacture of high-quality products in line with customer expectations. The result of the application of Target Costing (TC) is the improvement in processes taking place in the company and reduction in all the costs of the components of the specific product already at the stage of planning and designing goods (see more: Ansari et al., 2007). It is a type of decision-making account supporting the product design process. Its essence is to ensure that the costs of the product design are maintained at a level that allows for meeting customer needs in terms of price and functional parameters as well as the adopted financial objectives as to the profitability of the product. Therefore, this approach aims not only to reduce costs at all costs but to shape their proper structure and size, considering the functionality level and product quality desired by purchasers. This means the need to implement the cost control system allowing for analyzing the expenditure incurred at the same time in terms of value for the customer and cost for the unit (see more, e.g., McNair et al., 2001; Cooper and Slagmulder, 2017; Everaert et al., 2006; Belas et al., 2012; Gonçalves et al., 2018). This cost management method is implemented mainly through the involvement of interdisciplinary teams whose task is to analyze the product design, material requirements and the production process to search for savings opportunities. From the point of view of cost management, target costing enables cost control and improvement in profitability. This account therefore integrates the concept of shareholder value management with the concept of customer value management.

Kaizen costing

Achieving the assumed cost of the product enables the application of Kaizen Costing, along with Target Costing. Its objective is to make it possible to reduce the running costs of the product to the level of the assumed costs (strategic objective) at the manufacturing stage in the product life cycle. *Kaizen Costing*, i.e., continuous improvement cost accounting is considered one of the modern concepts which are based on gradual and continuous improvement in cost management (Alvarado-Ramírez et al., 2018; Baker Al-Barghuthia et al., 2020; Janjić et al., 2019). The direct effect of the application of this concept is cost minimization, increased resource efficiency, process optimization, improvement in the quality of the products offered and increased competitiveness of the unit (Iwao, 2017; Macpherson et al., 2015; Kaur and Kaur, 2013; Ellram, 2006).

Quality cost accounting

The interest in quality cost accounting has increased along with the growing interest in TQM (see for example Dimitrantzou et al. 2020; Malik et al., 2016). At present, quality cost accounting is considered the most important element of the quality management system. It is not only a tool for improving the quality management system, consisting in determining the quality costs, their analysis, identifying the sources of their formation and planning their recognition by means of many projects

based on economic efficiency, but it is also a component of the quality improvement program in the company (Malik et al., 2016; Sturm et al., 2019).

Each process leading to increased value for the customer, running through the organization, generates, among others, quality-related costs which should be subject to detailed analyses since the use of information provided by them and making decisions based on them by managers significantly affects the efficiency of the company (Eben-Chaime, 2013). One of the quality cost models is the Activity Based Costing model. This approach is not actually the CoQ model, but an alternative approach which can be used to identify, quantify, and allocate quality costs between products for the purposes of more effective quality cost management.

The listed cost accounts are the most frequently used tools within the framework of cost management of enterprises. However, Polish SCM literature suffers from a lack of research in this area, particularly in relation to the use by SMEs. Therefore, when addressing the need for this type of research and knowing that there is an insufficient number of empirical studies on the subject, this study focuses on filling this research gap.

Based on these arguments the following hypotheses were formulated:

Hypothesis 1. Many Polish enterprises do not follow the main principles of proactive cost management.

Hypothesis 2. The use of SCM techniques is higher in large companies than in medium ones from the group of SMEs.

Research Methodology

The main objective of the research is to obtain analytical knowledge of the use of strategic cost accounting by medium-sized enterprises in Poland. Small and medium-sized enterprises are the driving force of each country's economy and play a significant role in increasing domestic production, contributing to GDP growth, contributing to development work by means of taxes for the government, socio-economic development etc. Therefore, enterprises from the SME sector play a key role in creating entrepreneurship and eliminating unemployment in each country by raising capital through various measures.

At present, the situation of SMEs in many countries is deteriorating due to the increase in the prices of raw materials, a lack of skilled labor or other amenities. Consequently, cost management can make a significant contribution to improving the situation of SMEs.

The selection of the right cost management instruments determines the effectiveness of cost management in the company. On the other hand, as indicated by the research of Polish enterprises (Świdarska, 2016), the traditional cost accounting applied in many cases does not provide correct information on the costs of resources, products, customers or cooperants, there is also no calculation of unused production capacity. Relying on incomplete or incorrect cost information results in making wrong decisions. Therefore, the main task of actions taken in the field of cost management should be to develop the cost accounting system which will provide information on

the costs and effectiveness of processes and identify the costs of products, distribution channels, suppliers, customers.

This study is to examine the extent to which strategic cost management techniques that constitute modern varieties of cost accounting are used in selected companies of the SME sector in Poland. For comparison, such a study was also carried out on a group of large enterprises.

The applied research methods are the literature review, its analysis and synthesis. The empirical data were obtained using the survey questionnaire, the analysis of empirical data was carried out using descriptive statistics.

The primary objective of the larger survey conducted in the period of 2018-2020, was the need to obtain the knowledge of use of pro-quality cost accounting in enterprises operating in Poland (see more: Biadacz, 2021). An important determinant was also to recognize the degree of application of pro-quality cost accounting depending on the company's size.

In 2018 the pilot studies, constituting the introduction to the actual survey, were carried out. The pilot studies were conducted in the form of personal interviews with the managerial staff of selected production and service companies from the SME sector to identify the target research group.

As 99.8% of enterprises in Poland are SMEs, in the first round, the research was based on enterprises from this group, from the sectors of production and services. Medium-sized enterprises, employing from 50 to 250 people, were selected as the target research group. The research in this group of enterprises was carried out in 2019. In 2020, the same research was carried out on a randomly selected group of large enterprises.

The material, collected as a result of the survey research, was subjected to the analysis and statistical inference. This allowed, among others, for determining the relationships between the use of individual solutions and cost accounting instruments and the characteristics of enterprises from the target group, as well as assessing the degree of application and interest in pro-quality cost accounting.

The article presents only a small piece of research on the application and interest in selected strategic cost management tools, such as chosen contemporary varieties of cost accounting, in a group of randomly selected medium and large enterprises operating in Poland.

Research Results

The survey was carried out on a representative group of 400 medium companies and 301 large ones from the sectors of production, services, and production and services. The scope of the research was nationwide. The ordinal and dichotomous scale was used in the study. For this reason, the formula for the structure index was considered as appropriate to determine the minimum sample size (compare: Biadacz 2021).

Assuming a 5% error, the minimum sample size of 385 was set. The obtained sample N=400 fulfills this condition. For 14433 medium-sized enterprises (operating in 2020), it is 2.8%. The comparative sample is smaller (significant with an error of

6%), but it covers over 8% of the population, which is 3665 enterprises employing more than 250 people. The obtained samples (in both approaches) should be considered as correct as to the size, but while drawing conclusions on their basis (and generalizing the results) one should pay attention to the possible mismatch resulting from the sample structure. Its breakdown from the point of view of categories that are not the subject to detailed research in this analysis may not be entirely identical to those occurring in the population. The questions used in the questionnaire were verified as to the quality using Cronbach's alpha. The obtained value $\alpha = 0.822$ for aggregated data and each time exceeding 0.700 for individual issues indicates that the scales applied and the sequence of questions are appropriate. Due to the scale used in the study, Wilcoxon pair tests and Mann-Whitney U test were used for comparing scores of individual targets. To examine the correlation, Youl coefficient based on χ^2 statistics was used. In the study, 0.05 was used as a significance level for the tests applied. Similar assumptions were made for large enterprises.

88.5% of the surveyed enterprises of the SME group accounted for companies with 100% share of Polish capital. Among large enterprises, undertakings with Polish form of ownership constituted 81%. The level of internalization of enterprises turned out to be diversified. As many as 93.75% of the surveyed respondents were businesses producing and selling items/ providing services only on the domestic market. In the group of large undertakings, entities constituting domestic enterprises accounted for only 50.83%, while 24.25% were international enterprises, 21.93% multinational enterprises and approx. 3% were global enterprises.

In the group of respondents from the SME sector, 82.75% indicated that they run a business in the provision of services and 24% in the production area. Among companies employing more than 250 people, 78.4% were manufacturing enterprises and 46.51% providing services. It should be noted that some of the surveyed businesses had a production and service profile. The respondents could indicate more than one answer.

The overwhelming majority of surveyed companies from both groups have been operating in the market for over 15 years (87% of enterprises from the SME group and 78.95% of large enterprises). In both groups of respondents, the period of activity from 6-15 years was indicated by over 10%.

Interesting results were provided by the analysis of the population of the surveyed entities from the perspective of the area of activity. The obtained results are presented in Figure 1.

The above summary shows that over 73% of surveyed medium-sized entities implement a diversification strategy by providing special products (services), while 39.8% offer their items or services to a large number of customers. The situation is completely different in the group of large enterprises, where 60.14% apply a cost strategy by delivering mass quantities of products, while 47.18% offer their products or services to a large number of customers.

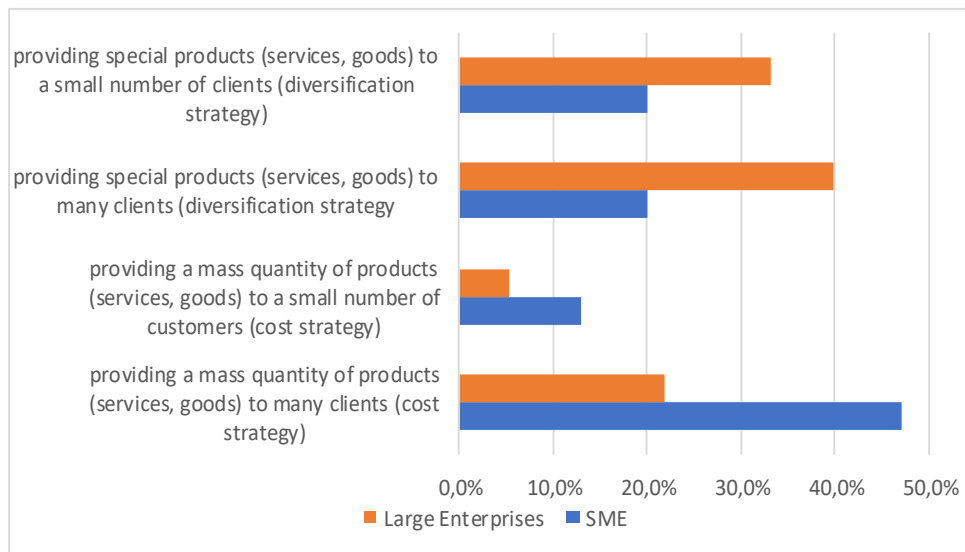


Figure 1: Basic areas of activity of the surveyed enterprises

Source: Own study

In both groups of surveyed businesses a significant percentage of them keep records of operating costs in a simplified system (53% of SMEs and 44.85% of large enterprises). One should expect different results and a significant advantage of enterprises implementing developed records of operating costs (on the accounts of the type and functional system of costs), which is much more useful both for reporting and decision-making purposes.

In order to obtain more detailed information on the utility of simplified cost records by type (as this type of solution is most often selected), a question was formulated regarding its expansion with the objective of adapting it to the needs of examined company. Table 1 contains the distribution of the received responses from both surveyed groups of enterprises.

Table 1. The degree of expansion of the type system of costs in the surveyed enterprise

If the type system of costs (set 4) is applied, how is it developed in your company?	Enterprise	
	from the SME sector	large
a) it contains only aggregated items in accordance with the needs of the financial statements	35,28%	20,22%
b) it is significantly expanded but not adapted to the needs of the management of the enterprise	9,02%	10,11%
c) it has a developed form, adapted to the needs of financial statements as well as budgeting, settlement, calculation and cost analysis	55,70%	69,68%

Source: Own study

The expansion and adjustment of the type system of costs for the purposes of making management decisions should be assessed positively.

This is confirmed to a certain extent by answers to the question about the role of cost accounting in the undertaking. 41.5% of the respondents from the SME group indicated that the cost accounting applied is the source of information essential for the efficient management of the enterprise.

The percentage of responses was markedly lower (35.88%) among large companies, even though almost 70% of respondents identified that the type system of costs is developed for both reporting and decision-making purposes.

The full distribution of the obtained responses regarding the role of cost accounting is presented in Table 2.

Table 2. The role of cost accounting in an enterprise

Is the cost accounting applied in your enterprise	Enterprise	
	from the SME sector	large
a) a data source for reporting purposes	69,7%	89,37%
b) a data source for price setting	38,75%	66,45%
c) a data source for the assessment and control of accountability centres	25%	31,89%
d) a source of information necessary for the efficient management of the enterprise	41,5%	35,88%
e) a data source for the assessing the internal costs of collaborating with supply chain partners	11,25%	21,26%

Note: Respondents could indicate more than one answer

Source: Own study

The opinions of the surveyed companies show that the applied cost accounting is a source of data primarily for reporting purposes. Furthermore, it often provides a source of price setting (especially in large businesses) and information essential for the efficient management of the enterprise.

For the purposes of this study, a very important question was the degree of application of modern varieties of cost accounting.

The introductory question was whether the enterprise uses any of the contemporary varieties of cost accounting listed below. The respondents, who answered in the affirmative, were prompted to indicate which of the mentioned cost accounting they apply. It should be pointed out that respondents could identify more than one answer.

The obtained results are presented in Table 3 and Figure 2 and Figure 3.

Table 3. The degree of application of modern varieties of cost accounting

Do you apply any of the contemporary varieties of cost accounting listed below? <i>(can choose more than one answer)</i>	Enterprise			
	large	from the SME sector	large	from the SME sector
"yes" answer/ in relation to all surveyed enterprises	216	121	301	400
a) Quality Cost Accounting	89,81%	32,23%	64,45%	9,75%
b) Activity Based Costing	67,13%	38,84%	48,17%	11,75%
c) Resource Based Costing	30,56%	19,01%	21,93%	5,75%
d) Target Costing	8,80%	14,05%	6,31%	4,25%
e) Product Life Cycle Costing	25,93%	15,70%	18,60%	4,75%
f) Kaizen Costing	17,59%	4,13%	12,62%	1,25%

Note: Respondents could indicate more than one answer

Source: Own study

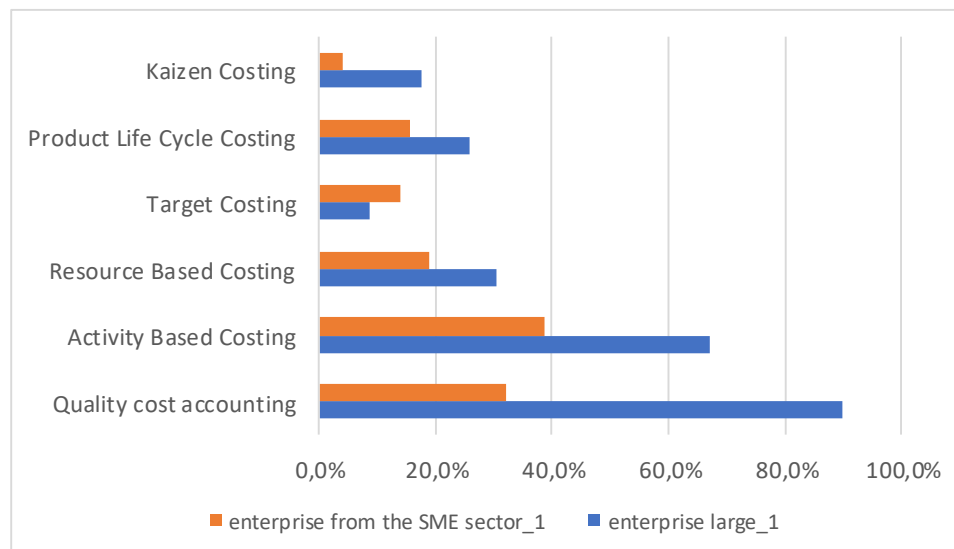


Figure 2: The degree of application of modern varieties of cost accounting in relation to enterprises applying modern varieties of cost accounting

Source: Own study

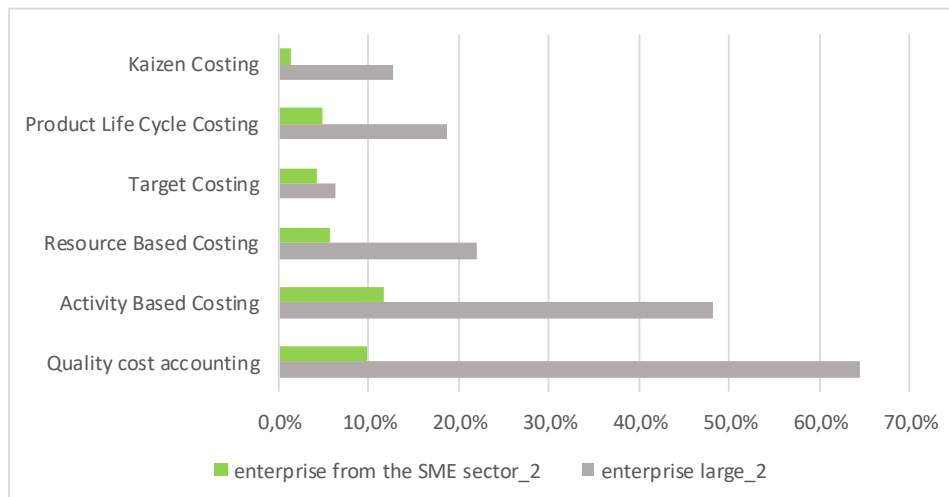


Figure 3: The degree of application of modern varieties of cost accounting in relation to all the surveyed enterprises

Source: own study

The provided responses show that among medium-sized enterprises applying strategic cost management tools, activity-based costing (38.84%) and quality cost accounting (32.23%) are most often used.

Resource Based Costing, Target Costing and Life Cycle Costing are of less interest.

The percentage of businesses, which implement this cost accounting, is below 20%. In the case of Target Costing it is understandable because this solution is dedicated to a specific group of companies. Its application is not justified everywhere.

In the case of large companies, there is a significant difference in cost awareness, which is reflected in a much greater interest in the use of strategic cost management tools.

The most popular applied solutions is quality cost accounting (89.81%), followed by Activity Based Costing (67,13%) and Resource Based Costing (30,56%).

It is also worth mentioning that 69.75% of the surveyed respondents from the SME group replied that they did not apply any modern varieties of cost accounting. Among large enterprise, this was only 28.24% of those questioned.

The above results indicate that the analyzed tools of strategic cost management are not sufficiently used in practice by Polish enterprises from the SME sector.

It should be noticed that the literature on the subject most often presents examples of the application of particular types of cost accounting in companies from various industries. In this regard, this study fills a research gap to date.

Implications for Research and Practice

The study presents the basic assumptions of strategic cost management and the most commonly used cost accounting tools of this concept. The scope of implementation

of selected SCM varieties in medium-sized and large enterprises operating in Poland was also identified. Therefore, from a theoretical point of view, this research is a contribution to the literature. The questions posed, the answers and conclusions bridge the identified research gap.

After examining the responses received in the survey, it should be stated that the described tools require greater promotion of their utility in the decision-making process. On the basis of the conducted research, it is also reasonable to ask a question: „*Why in the second decade of the 21st century, where the development of management accounting and cost management tools is so significant and the literature from the studied area, concerning both theoretical and empirical research, is so rich, so many companies still apply only traditional solutions in the area of cost accounting and management?*”

The question is legitimate and the answers of many respondents will not surprise us. However, it is worth increasing the cost awareness of our respondents and trying to convince them to implement new solutions that will contribute to more effective management of the company.

In accordance with conducted studies, the following recommendations can be formulated for enterprises that consider implementing modern varieties of cost accounting in the future:

- the instrumentation of strategic cost management are large and each enterprise, regardless of its size or business profile, can choose the one that suits its needs;
- not all implementations entail large financial expenses (eg Kaizen Costing);
- some of the solutions can be integrated with other solutions as part of integrated cost management or, for example, Lean Management;
- the implementation of SCM tools enables economy and rational management of unit's resources, which is crucial nowadays with rapidly decreasing stocks of natural resources;
- the implementation of SCM techniques requires increased employee involvement. Employees must be focused on cooperation and continuous improvement.

Conclusion

The analysis of the literature on the subject, interviews with the representatives of the practice and the conducted surveys allow to conclude that in recent years cost awareness and interest in strategic cost management tools have been increasing. This may be evidenced by the responses to the questions raised about the actions and expectations undertaken by enterprises. The respondents' opinion in this respect was analyzed using the 6-point Likert scale (6 – very important, 1 – completely unimportant; the following results present the sum of the responses 6 and 5).

About 65% of all the surveyed enterprises point out that the products manufactured by them, and the services generated require constant improvements and modifications to keep up with the changes in customer requirements. 76% of the

respondents in large enterprises and 62.75% of those from medium ones declare taking actions aimed at eliminating waste. Over 84% of the respondents of large enterprises and 71% of the respondents from the group of SMEs declare taking actions aimed at continuous improvement. The responses to the question concerning the actions taken to reduce costs and improve the quality and rapidity of operational activities are similar (89.04% of the surveyed large enterprises and 74.75% of the surveyed medium ones).

This position was confirmed by the answers to the question related to the indication of the reasons for the implementation of modern solutions in the field of cost accounting. The respondents' opinion in this area was also analysed using the 6-point Likert scale. The results below represent the sum of answers 6 and 5.

A very important reason among the group of respondents who replied in the previous question that they use modern varieties of cost accounting from the SME sector was the pursuit of continuous improvement (43.80%). 39.67% of respondents indicated the aspiration to improve control and 31.40% considered significant striving to reduce costs and improve results.

On the other hand, in the group of large enterprises it was considered relevant that the company has well-defined basic processes and activities (64.36%), followed by the pursuit of new sales markets (58.33%) and the extensive experience in implementing difficult projects (58.33%). The factor of increased competition was indicated by 56.02%, and the implementation of new technologies by 55.09%. The commitment to continuous improvement (50%) and opening the management board to introducing new concepts and changing strategies (46.76% both) were assessed slightly less as the reason for implementing modern varieties of cost accounting.

Research carried out at various times indicated that the dynamically developing market and continuous changes in the environment resulted in increased interest in the implementation of various strategic cost management tools. However, this rise is slow, especially in the SME group.

The investigation conducted by the author of this study demonstrates that medium-sized enterprises in Poland make little use of modern varieties of cost accounting. Only 121 companies out of 400 surveyed indicated that they use any of the aforementioned cost accountings. In the group of large enterprises, it was 216 out of 301 surveyed entities. It should be pointed out, however, that in recent years the situation has changed favourably and the interest in tools supporting the management process is constantly increasing. Obviously, the situation in recent times, which means first the pandemic and lockdown, then the outbreak of the war in Ukraine, the drastic increase in raw material prices and the limitation of their availability, provide new challenges that enterprises have to face. Nevertheless, enterprises are aware that, despite the rising costs of running a business, they cannot drastically increase the prices of their products, because customers also face the same problems and the thickness of their wallet is decreasing. Therefore, right now companies have to count costs even more, minimize them, trying to survive in this difficult time. Right now, the implementation of cost management tools is advisable.

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WYKORZYSTANIE WSPÓŁCZESNYCH ODMIAN RACHUNKÓW KOSZTÓW JAKO NARZĘDZIA STRATEGICZNEGO ZARZĄDZANIA KOSZTAMI PRZEZ PRZEDSIĘBIORSTWA MŚP W POLSCE

Streszczenie: Główną przesłanką wyboru problemu badawczego stało się przekonanie o rosnącym znaczeniu informacji o ponoszonych kosztach. Właściwy system zarządzania kosztami jest ważnym czynnikiem determinującym długoterminową efektywność przedsiębiorstwa. Stopień zainteresowania technikami zarządzania kosztami w celu poprawy

strategicznej pozycji firmy oraz kontroli kosztów w przedsiębiorstwach z grupy MŚP jest jednak niewielki. Wynika to w dużej mierze z braku wiedzy jakie korzyści można osiągnąć dzięki zastosowaniu nowoczesnych rachunków kosztów. Niniejsze opracowanie ma na celu wypełnienie tej luki badawczej. W artykule podkreślono ważną rolę jaką odgrywają nowoczesne odmiany rachunku kosztów w zarządzaniu przedsiębiorstwem na przykładzie przedsiębiorstw z grupy MSP. Wnioski z przeprowadzonych badań ankietowych na reprezentatywnej grupie przedsiębiorstw z sektora MSP oraz w grupie dużych przedsiębiorstw sugerują, że należy zwiększyć wysiłki na rzecz poszerzenia wiedzy na temat strategicznego zarządzania kosztami w przedsiębiorstwach, zwłaszcza z sektora MSP. Artykuł wnosi nową wiedzę w rozumieniu znaczenia współczesnych odmian rachunku kosztów w zarządzaniu przedsiębiorstwem w dzisiejszym, trudnym otoczeniu gospodarczym.

Słowa kluczowe: SCM, ABC, Projakościowy rachunek kosztów

波兰中小企业使用现代成本会计品种作为成本管理战略工具的情况

摘要：选择研究问题的主要原因已经成为对所发生的成本信息的日益重要性的确信。适当的成本管理系统是决定企业长期效益的一个相关因素。然而，中小企业集团的企业对提高公司战略地位和成本控制的成本管理技术的兴趣程度很低。这主要是由于对使用现代成本会计所能获得的利益缺乏了解。本研究就是为了填补这一研究空白。文章以中小企业集团的企业为例，强调了现代成本会计品种在企业管理中发挥的重要作用。对来自中小企业部门的代表性企业群体和大型企业群体进行的调查结论表明，应加大努力拓宽企业，特别是中小企业战略成本管理的知识。文章在理解现代品种的成本会计在当今困难的经济环境下对企业管理的重要性方面提供了新的知识

关键字。 SCM, ABC, 亲质量成本会计