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COULD THE EXISTENCE OF MANAGEMENT ACCOUNTING MECHANISMS HINDER INSTEAD OF IMPROVE MANAGEMENT?

A EXISTÊNCIA DE MECANISMOS CONTABILIDADE GERENCIAL PODERIA DIFICULTAR AO INVÉS DE MELHORAR A GESTÃO?

¿PODRÍA LA EXISTENCIA DE MECANISMOS DE CONTABILIDAD GERENCIAL OBSTACULIZAR EN LUGAR DE MEJORAR LA GESTIÓN?

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ABSTRACT

The acceptance and implementation of mechanisms demanded by outsiders, derived from the buyer and supplier relationship in the value chain, could lead to conflicting situations for supply chain management. This may happen when organizations are not prepared for integrating the mechanisms into their own management systems but accept to implement and use them as a bridge for commercial relationships. Despite the problem not being new, this issue is often overlooked ("taken for granted") and is therefore not addressed. This study investigates the impact of accepting cost-for-pricing mechanisms demanded by the buyer, in this case a multinational company. The field study was performed in a medium-sized, family-owned company, in an emerging market, using a case study based on rhetoric and theoretically supported by the empty signifier concept and structuration theory. The research identifies one very common conflict between different-sized organizations that requires a comprehensive overview of the inter-organizational relationship in order to handle the relationship in the long term. Instead of providing an innovative and adequate management accounting tool, the mechanisms employed hampered the management's perception of financial results. The main contribution is that the empty signifier, when not translated, absorbed, and integrated into the organization's management elements, creates a problem for management. Instead of being an integrated management tool, an artifact implemented regardless of managers' perceptions of need but included in the management model as a mandatory tool becomes a component that "anesthetizes" executives. As a practical implication of the integration, it is shown to be fundamental for a relationship of sustainability for buyers and suppliers, avoiding the "illusion of control."

Keywords: Management Accounting. Supply Chain Management. Cost-for-Pricing. Empty Signifier. Family-owned Company. Structuration Theory.

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RESUMO

A aceitação e implementação de mecanismos exigidos por terceiros, no que diz respeito à relação comprador e fornecedor na cadeia de valor, pode levar a situações conflituosas para a gestão da cadeia de abastecimento. Isso pode acontecer quando as organizações não estão preparadas para integrar os mecanismos em seus próprios sistemas de gestão, mas aceitam implementá-los e utilizá-los como ponte para as relações comerciais. Apesar de o problema não ser novo, a lacuna é uma questão muitas vezes tida como certa ("*taken for granted*") e, dessa forma, não é enfrentada. Este estudo investiga o impacto da aceitação de mecanismos de custos por precificação exigidos pelo comprador, uma empresa multinacional. O estudo de campo foi realizado em uma empresa familiar de médio porte, em um mercado emergente, a partir de um estudo de caso pautado na retórica e fundamentado teoricamente no conceito de significante vazio e na teoria da estruturação. A pesquisa identifica um conflito muito comum entre organizações de diferentes portes que requer uma visão abrangente do relacionamento interorganizacional para lidar com o relacionamento a longo prazo. Em vez de fornecer uma ferramenta de contabilidade gerencial inovadora e adequada, os mecanismos empregados dificultaram a percepção da gestão dos resultados financeiros. A principal contribuição é que o significante vazio, quando não traduzido, absorvido e integrado aos elementos da gestão da organização, cria um problema para a gestão. Em vez de ser uma ferramenta de gestão integrada, um artefato implementado independentemente das percepções de necessidade dos gerentes, mas incluído no modelo de gestão como uma ferramenta obrigatória, torna-se um componente que "anestesia" os executivos. Como implicação prática da integração fica evidenciada como fundamental para uma relação de sustentabilidade para compradores e fornecedores, evitando a "ilusão do controle".

Palavras-chave: Contabilidade Gerencial. Gestão da Cadeia de Abastecimento. Custo para Precificação. Significante Vazio. Empresa Familiar. Teoria da Estruturação.

RESUMEN

La aceptación e implementación de mecanismos requeridos por terceros, en lo que respecta a la relación comprador y proveedor en la cadena de valor, puede generar situaciones conflictivas para la gestión de la cadena de suministro. Esto puede suceder cuando las organizaciones no están preparadas para integrar los mecanismos en sus propios sistemas de gestión, pero aceptan implementarlos y utilizarlos como puente para las relaciones comerciales. Aunque el problema no es nuevo, la brecha es un problema que a menudo se da por sentado ("taken for granted") y, por lo tanto, no se aborda. Este estudio investiga el impacto de la aceptación de los mecanismos de precios requeridos por el comprador, una empresa multinacional. El estudio de campo se realizó en una mediana empresa familiar, en un mercado emergente, a partir de un estudio de caso basado en la retórica y teóricamente basado en el concepto de significante vacío y en la teoría estructurante. La investigación identifica un conflicto muy común entre organizaciones de diferentes tamaños que requiere una visión integral de la relación interorganizacional para lidiar con la relación a largo plazo. En lugar de proporcionar una herramienta de contabilidad de gestión innovadora y adecuada, los mecanismos empleados dificultaban la percepción de la gestión de los resultados financieros. La principal contribución es que el significante vacío, cuando no se traduce, absorbe e integra con los elementos de la gestión de la organización, crea un problema para la gestión. En lugar de ser una herramienta de gestión integrada, un artefacto implementado independientemente de las percepciones de necesidad de los gerentes, pero incluido en el modelo de gestión como una herramienta obligatoria, se convierte en un componente que "anestesia" a los ejecutivos. Como implicación práctica de la integración, se evidencia como fundamental para una relación de sustentabilidad entre compradores y proveedores, evitando la "ilusión de control".

Palabras-clave: Contabilidad de Gestión. Gestión de la Cadena de Suministro. Costo de Fijación de Precios. Significante Vacío. Empresa Familiar. Teoría de la Estructuración.

1 PROBLEM FRAMING AND STUDY QUESTION

Some organizations act within the sectorial value chain and take part in the production process of other organizations as suppliers, for example of vehicle manufacturers (trucks, tractors, and the like). Product innovation occurs as a result of new models that require some component not currently produced and may lead the supplier to make new investments. Analyzing the attractiveness of a new product for the manufacturer (the buyer) involves assessing long-term risks, demonstrating capability, and determining the cost-for-pricing applied in the relationship with the supplier (Xu, Chen, Dong, & Chiclana, 2020; Kalchschmidt, Nieto, & Reiner, 2010), which is the "target" element of the analysis from the buyer's point of view. This is part of companies' formal control (Chen, Daugherty, & Landry, 2009; Li, Xie, Teo, & Peng 2010) and people (Miller, Saldanha, Hunt, & Mello, 2013; Wang, Huo, & Zhao, 2020) are defined in order to support the supplier's performance (Kull & Ellis, 2016; Su, Chen, & Kao, 2018; Wang et al., 2020; Shafer, 2018).

A new vehicle project, for example, requires many years of planning (Lockström, Schadel, Harrison, Moser, & Malhotra, 2010), and once launched, the new model may be marketed for four to eight years. In this relationship, vehicle manufacturers define cost reductions, quality performance, and the exclusion of cost elements that they do not believe fit their needs, among other items of performance, and the dependence of the supplier on the buyer may be high (Zsidisin, Ellram, & Ogden, 2003; Su et al., 2018; Kim & Zhu, 2018; Niembro, 2017; Munksgaard, Stentoft, & Paulraj, 2014; Nisiyama, Yen-tsang, & Aguiar, 2016). Gligor's (2018) perspective on this takes into consideration the flexibility that could come from long-term buyer-supplier relationships (Camilleri & Hernández, 2016). The impact of this flexibility is captured according to the manufacturing concepts and management mechanisms of control (Lockström et al., 2010). Difficulties could appear for many reasons when aiming to accomplish a level of sophistication that is not "natural" for the organization (Ríos-Manríquez, Muñoz Colomina, & Rodríguez-Vilariño Pastor, 2014; Torres & Vargas, 2014).

The buyer is expected to transfer and improve the supplier's knowledge, in several areas of the organization (Su et al., 2018; Chen et al., 2009; Kull & Ellis, 2016; Tong et al., 2018; Tang & Rai, 2012; Lockström et al., 2010; Krause, Handfield, & Tyler, 2007; Zeng, Phan, & Matsui, 2013; León-Bravo, Caniato, & Caridi, 2019; Cassol, Marietto, Tonial, & Werlang, 2021) and innovation in management is very important (Zarzycka, Dobroszek, Lepistö, & Moilanen, 2019). One important example of this transference is the concept, model, and information system of cost-for-pricing, which is usually based on a standard philosophy (Choong & Islam, 2020). Its development allows for the aggregation of knowledge (Ruggeri & Rizza, 2017) to the supplying company and the buyer's perception of required performance.

In some cases, the buyer can argue that the pressure to have the aforementioned mechanisms provides a kind of benefit for the supplier due to the fact that it should provide quicker knowledge transference (Chen et al., 2009; Su et al., 2018; Wang et al., 2020; Zeng et al., 2013; Macdonald, Frommer, & Karaesmen, 2013). This knowledge cannot be restricted to "constructing the number"; rather, it extends to the cost culture (Diefenbach, Wald, & Gleich, 2018) that provides the tool to inspire reflection and planning, which improves coordination and decision-making and thus possibly introduces economic benefits. This is part of the integration process described by Lockström et al. (2010).

However, when there is no such integration, for whatever reason, such as a lack of conditions or structure, what may occur within the company? Is it worthwhile implementing an artifact with such relevant consequences merely to yield to the buyer's negotiating pressure without integrating it into the supplier's own management model? If the utilization of artifacts within the organization's management accounting environment is learned, understood, and practiced, in other words absorbed, translated, and used (Cajueta & Galina, 2020), what occurs when the artifact emerges artificially, as a result of the interest of an external organization (Lockström et al., 2010) and not the supplier's managerial interest and the capability of the organization's managers (Camilleri & Hernández, 2016)? That is the question that guides this research.

The gap to be addressed in this research is the linkage of tools implemented due to the buyer's design and the impact on the supplier's management package. Despite the issue not being new, it is often overlooked. In other words, that is the way things are and nothing can be done about it. The motivation for this research derives from the viewpoint that if you understand why and how, you can act on that.

Prior research has addressed formal and informal controls (Li et al., 2010), paying no attention to specific tools that translate the control to the supplier's performance (Berry et al., 2005; Tong et al. 2018; Su et al. 2018; Chen et al., 2009; Miller et al., 2013; Camilleri & Hernández, 2016). Such research has mentioned the costs goal, but not as being at the center of the problem. Integration and a comprehensive overview of the chain and control of cost reductions and its breakdown are examined (Abinjm Filho et al., 2015), but no specific problems caused by costing are addressed (Zsidisin et al., 2003; Chen et al., 2009; Lockström et al., 2010; Su et al. 2018; Kersten, Wachowicz, & Kersten, 2016; Oberholzer & Ziemerink, 2004; Govender, 2000; Loehman, Kiser, & Rassenti, 2014). Value creation, cost, and cost improvement are important issues (Krause et al., 2007; Miller et al., 2013), but are simply considered as elements that are taken for granted. Within the topic of control (Chen et al., 2009; Stouthuysen et al., 2012; Miller et al., 2013), several mechanisms have been required, such as sales forecasting, replenishment processes between trading partners, indicators, output targets, and performance measurements.

2 ONTOLOGICAL APPROACH AND LITERATURE REVIEW

This study has been developed based on the paradigm of subjectivity, and reality is understood as a construct, being part of day-to-day life and shared among people (Berger & Luckmann, 1967). The rhetoric captured by discourse is a fundamental resource for understanding reality and is much broader than the coherent sequence of spoken or written sentences. Through it, the meaning of subject-object relations is sought (Giddens, 1984; Macintosh & Quattrone, 2010).

In order to capture the empty signifier, a conceptual approach is required that provides its elements. The empty signifier concept provides the conditions to understand the problem and why it occurs and structuration theory provides the conditions for understanding how the problem exists. The basic literature considered herein is described below.

2.1 Empty signifier

The empty signifier is a signifier without signification (Laclau, 1996); it is a sequence of sounds without meaning. Laclau (1996) introduced the concept of the empty signifier from a viewpoint in which the universal and the particular (broad, geopolitical perspective) coexist and are fundamental to each other's existence. In reality, an empty signifier can subsist because it has various meanings for different people based on signs. Thus, Laclau's discussion goes beyond the limits of meaning and its application to broader (universal) or more restricted (particular) environments. The empty signifier emerges when the structure lacks the conditions to provide meaning for some element (Laclau, 1996). When Devenney (2005) revisited the work of Adorno, the empty signifier was treated as the moment "of non-identity."

Because the system of signifiers is a system of differences, the limits of the parts will not necessarily be the limits of the system as a whole (Laclau, 1996). Differences create pressure for the exclusion of meanings, which can have effects such as antagonistic understandings. Differences are relevant to organizations' identities because meaning is built within their limits. As a consequence, intra-organizational jargons must be something that fits internal experiences and habits.

It is important to specify the nodal points (Laclau, 1996; Laclau & Mouffe, 2001; Howarth, Stavrakakis & Norval, 2000), which are reference points or privileged signifiers that connect a "chain of meanings." Nodal points address different themes in a broad overview of society, and in this study, adaptation contributes to understanding a phenomenon, which is relevant to organizational management. When focusing on the organizational dimension, the word "cost," which already exists internally, acquires the meaning of the resources that are necessary to generate products from that entity, relating the consumption of labor, materials, and other expenditures within that specific reality.

The nodal point "cost" opens up the possibility of different demands, such as cost-for-pricing and management cost. This interaction between the universal and the particular (Laclau, 1996) is of great relevance in both intra- and inter-organizational relations. Cost seems to be a universal concept but when using the word internally it requires a contextual meaning.

2.2 Structuration theory

Structures are the "rules and resources, or set of transformation relations, organized as properties of social systems" (Giddens, 1984). From the same perspective, systems are "reproduced relations between actors or collectivities organized as regular social practices" (1986). They are the way that allows the structure to be used in the context in which it has meaning. As a consequence, structuration represents the conditions governing the continuity or transmutation of structure and therefore the reproduction of social systems (1986). The main benefit of using structuration theory in supply chain management is to provide a view with much more than information (Guenther, Endrikat, & Guenther, 2016) for decision makers, but also a focus on power in relationships (Macintosh & Quattrone, 2010).

Agents design structures to be able to produce and reproduce practices over time, and these structures can be classified into three types: signification, domination, and legitimation (Giddens, 1979, 1984). Their main concern is connected to how structures relate to human activities (Macintosh & Scapens, 1990). For the supplier, cost is meaningful in terms of the set of resources required to obtain the product to be marketed, as long asit meets the buyer's needs, increases the company's efficiency, and makes the supplier more competitive. On the other hand, for the buyer some costs are not acceptable.

Signification is the cognitive dimension of social life in which agents communicate and understand one another (Macintosh & Quattrone, 2010; Englund et al., 2011). Signification includes abstract structures, interpretive schemas, and discursive practices, born from stored knowledge, skills, and rules used by agents to design significance structures to communicate with one another. They can be defined, used, and maintained through an interpretive schema, and their communication occurs by means of discourse. Interpretive schemas are standardized elements of accumulated knowledge, applied to actors during the production of interaction (Giddens, 1979).

When assessed by the buyer, cost is also a barrier separating success from failure, which is the meaning obtained. For the supplier, the lower the **actual** cost is, considering the acceptable performance, the better it is, due to the fact that it will be the supplier's margin and the source of any favorable financial result. Additionally, for the buyer, the lower the **cost-for-pricing** is, the higher it’s financial result is due to it being the basis for the supplier's plans. From the perspective of procedural justice (Liu, Huang, Luo, & Zhao, 2012), it is a problem not solved by the supplier. If both costs are not reconciled, managers will not know if they are winners or losers.

Domination is the method of reaching goals to produce power (Englund et al., 2011). Domination is the structure that controls and mobilizes resources. Power is generated by the domination structure's design, which is key to autonomy and dependency relations. Power may result from a hierarchical perspective and is specified based on authoritative resources, which may be objects such as computers, weapons, and land – or knowledge (Macintosh & Quattrone, 2010).

Management accounting systems are used when reproducing the domination structure and allow one to query when something occurred and who made it happen. In the case of the establishment of a cost structure that the buyer accepts and the supplier practices, this process defines what can be considered in terms of the cost, efficiency level (material used or hours worked, for example), and expenditures for various operations by area of activity or process (cost for obtaining materials, labor force, and indirect manufacturing expenses). This structure enables the exercise of inter-organizational power, formalized by means of a contract, and it has implications in terms of the perception of informational justice (Liu et al., 2012).

Legitimation is another relevant pillar involving moral constitution by means of social action through normative rules and moral obligations regarding what should or should not be done (Macintosh & Quattrone, 2010). One can also consider management accounting to be the mechanism that allows communication between managers (Macintosh & Scapens, 1990). The presence of this set of values in the minds of individuals gives rise to an alignment between what is individually and collectively accepted with regard to rights and obligations in the various existing contexts. Therefore, control systems are never neutral, but rather they act in the service of the organization (Macintosh & Quattrone, 2010), affecting management.

When the vehicle manufacturing buyer goes for the lowest cost, it is using an element of the legitimization structure, the consequence of which is perceived by the buyer as adequate and fair. Fairness is critical for inter-organizational strategic alliances and supply chain activities (Liu et al., 2012). In seeking the best costs, the buyer becomes more competitive, which is perceived as vital to success. The limits of this search, which sometimes destroy the supplier's profitability, are not immediately under discussion. Issues regarding antagonism become manifested. Discourse on the search for a "win/win" alternative allows pacification to be achieved, but this is not necessarily perceived by either buyer or supplier, given the parameters of each. As a consequence, the efficiency discourse is the linkage between both, but the meaning is different and conflicting. From the supplier's perspective, it is the best it could achieve for the context of conditions. From the buyer's perspective, proper efficiency is one that solves its financial problems; it does not matter if it is possible for the supplier to achieve in the long term or if it produces losses.

2.3 Management accounting

Instruments for management accounting have an impact on the process in regard to both management and the assessment of innovation (Revellino & Mouritsen, 2009; Rosanas & Velilla, 2005). Regarding the present article, the focus of the analysis is the interaction between two artifacts being demanded: (i) **cost-for-pricing**, understood by the buyer as a mechanism based on the concept of standard cost, and (ii) **management costs**, determined by the supplier organization to plan and control its efficiency.

Once the standard is established, the actual cost is captured, and variations appear. In Catelli's (1972) view, the standard cost is the cost that should exist, has been defined, and is a goal to be achieved by the organization. Standard cost is viewed as a sophisticated mechanism within the cast of artifacts that may be found within an organization (Chenhall, 2003) and is found primarily in mechanist organizations (Miles & Snow, 2003). Behind the cost target is the segmentation of the various processes that allows for the achievement of the total cost when these various targets are met (Abrahams & Becker, 2007; Zambujal-Oliveira, 2019; Kalchschmidt et al., 2010; Wiengarten, J. Singh, Fynes, & Nazapour, 2017). Thus, the standard cost is not a forecast but a body of **commitments** based on a certain level of efficiency (Chua, 1986). It could be used as a source of optimization of results or for sharing incremental income (Pacassa & Zanin, 2021).

Chenhall's (2003) view is that there is a relevant difference between the potential and the effective use of resources from the managerial information system for various reasons. Furthermore, information focused on the competitor involves margin analysis, which includes the monitoring of competitive cost, the competitor's logic, based on publicly-available information, pricing, and cost strategies (Chenhall, 2003), and it might be seen as a bridge regarding the concept of sustainability knowledge and competence (Johnstone, 2019). In the case of the vehicle manufacturing buyer, once costs for pricing become available, the relationship between the business and its suppliers becomes focused and there are grounds for monitoring and even indications of potential improvements. This sense of customer needs is part of a long-term relationship (Matsuoka, 2020) and the components of costing are relevant to apply in the process management (Coller & Collini, 2015).

Another aspect to be considered concerning the existence of management accounting, despite them providing conditions to improve budgeting (Castanha, Ensslin, & Gasparetto, 2021; Nisiyama, Yen-tsang, & Aguiar, 2016), is that the existence of artifacts does not necessarily promote control (Dermer & Lucas, 1986; Rosanas & Velilla, 2005), giving rise to the phenomenon known as the "illusion of control," or organizations' beliefs, resulting from the existence of control mechanisms, that they have control when in reality this is not always the case. This is fundamental for the understanding of this research.

3 METHODOLOGICAL OPTIONS

For this research, the case study is the fundamental approach used that may provide deep involvement in the field and treat the elements required. In order to contribute to increasing the scientific knowledge from the perspective of explaining a phenomenon (Handfield & Melnyk, 1998), regarding interaction with the field, a case study involving rhetoric was chosen.

According to Ketokivi and Choi (2014), the case study mode of conducting research involves elaborating a theory, focusing on the logic of contextualizing a general theory. In this research, there is a sufficient construct and the "context is not known well enough to obtain sufficient detailed premises that could be used in conjunction with the general theory to deduce testable hypotheses" (Ketokivi & Choi, 2014). In this work there are concepts, artifacts, relationships, or special contexts not included in the references that provide the construct and the research derives from an iteration between general theory (the construct) and the empirical data simultaneously, in a balanced manner (Ketokivi & Choi, 2014).

This study uses a methodological structure and is based on the understanding that organizational discourse is the method of capturing the information required for the analysis (Torfing, 1999; Giddens, 1979; Kakku-Riknuuttila; Moizer, 2009; Fairclough, 1992; Carrieri, Saraiva, Pimentel, & Souza-Ricardo, 2009).

The methodological structure considers general directives for the case study, as proposed by Yin (2005), the directional approach in terms of type of contribution, addressed by Keating (1995), and interpretativist structuration, as discussed by Alvesson (2003) and Meredith (1998). This section is segmented into (i) company information captured through the archival approach accomplished using website and internal reports and (ii) participants in the study. The participants' enrolment happened via two different methodologies: individual interviews with the objective of understanding the role of each actor within the organization, and work meetings held with the participants, in groups, in order to understand the elements of the day-to-day management process.

3.1 Company information

The company to be studied, and called the "supplier," is a family-owned, Brazilian organization dedicated to producing components for industries, particularly vehicle manufacturing buyers. The owners did not authorize us to disclose the organization's name. The company was founded in 1944, and is the pioneering company in Brazil in terms of its exclusive dedication to the field of gears for vehicles' mechanical transmissions.

In terms of segmentation, the supplier company (i) engages directly with industries, selling in the domestic and foreign markets, and (ii) provides replacement parts. In the first segment, the one that is relevant for the innovation process, a new spare part project starts to be considered in the buyer's car project as a long-term one depending on the production cycle. The second segment, which can be covered by the same company that produces for the buyer, depends on the maintenance needs in the retail market.

The executives of this company pride themselves in claiming that the organization maintains its goals of manufacturing high-quality products, always employing the latest-generation machinery and a vertical production system. This posture demands constant investment in processes, mainly equipment, which involves risks in terms of returns.

In order to develop the research, this company was chosen based on the identification of the following elements:

• The company is immersed in an environment in which the empty signifier resulting from external pressure is extremely relevant to the relationship between the organizations;

• Cost-for-pricing is the mechanism that defines the price and margin for the products, impacting the actual results, especially considering that each new product will be defined for years of production and sales; and

• High dependence of the supplier on the new projects of the buyer.

3.2 Participants in the study

The chosen respondents (Table 1) were directors (positions filled by the shareholders), managers, supervisors, and assistants, duly identified in the dialogues:

Table 1

Participants in the study

Reference	Position	Gender	Work experience in the company
Actor 1	Majority shareholder and President of the management board (father of actors 2 and 3)	Male	over 30 years
Actor 2	Shareholder and Executive President	Female	over 30 years
Actor 3	Shareholder and member of the management board	Male	over 30 years
Actor 4	External consultant	Male	six months
Actor 5	Factory Manager	Male	over 10 years
Actor 6	Engineering Manager	Male	over 10 years
Actor 7	Logistics Manager	Male	over five years
Actor 8	Costs Supervisor	Male	over three years
Actor 9	IT Supervisor	Male	over two years
Actor 10	Researcher	Male	three months

Various activities aimed at gathering information on the organization occurred during the field research period and included (i) nine individual interviews with an average duration of 20-30 minutes, aimed at understanding the role of each actor within the organization, and (ii) 17 meetings held with the participants, in groups, in order to understand the elements of the day-to-day management process.

The meetings had an average duration of 90 minutes, and the recordings of the meetings were numbered to allow for citing throughout the article. The execution of this study in the organization was regulated by an ethical protocol that establishes rules for confidentiality and the safe-keeping and destruction of recordings, and article submission guidelines.

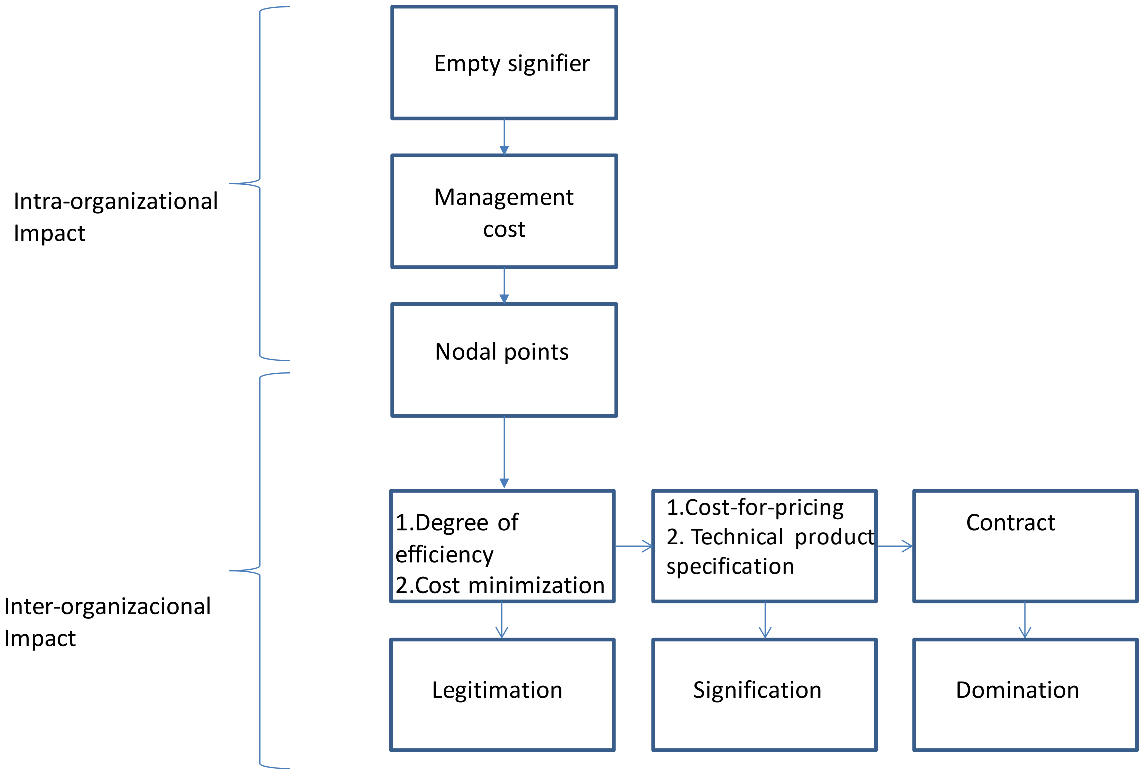
4 ANALYSIS AND DISCUSSION

Considering the understanding, focus, and impact of the elements of the research, three dimensions can be perceived (Dillard, Rigsby, & Goodman, 1991) that relate and interact with one another: (i) the macro dimension, considering the economy as a whole; (ii) the inter-organizational dimension, which addresses the relationship between the buyer and suppliers; and (iii) the intra-organizational dimension, the scope of which is the supplying company itself.

Figure 1 indicates the logic considered for the analysis and discussion. The separation of intra-organizational and inter-organizational impacts (Dillard et al., 1991) reflects the options of the research and the two visions are associated. Due to the interpretation of what the management costs are, one specific issue related to decisions and control (Dermer & Lucas, 1986; Rosanas & Velilla, 2005) is affected by the empty signifier. Nodal points provide a kind of bridge that could allow for internal concepts and cope with the inter-organizational needs (Laclau, 1996; Laclau & Mouffe, 2001; Howarth et al., 2000). This is possible if the internal structure has the capability and power to translate, absorb, and integrate into the organization's management elements. The following analysis indicates that there is no assurance for this.

Figura 1

Structure and empty significar



From the inter-organizational perspective, degree of efficiency and cost minimization targets provide conditions for defining cost-for-pricing and these conditions will be defined by formal contracts. In addition to the comprehensive vision of the elements, Figure 1 intends to specify and integrate both the intra-organizational and inter-organizational perspectives. Gidden's approach makes it clear that the relationship between the elements of the inter-organizational dimension (degree of efficiency, cost minimization targets, and the contract) are regulated by power elements (legitimation, signification, and domination). With these in mind, it is possible to understand and act in avoiding some of the difficulties for management.

4.1 Intra-organizational elements

First, considering the intra-organizational perspective, **management costs** must be treated. Specifically regarding cost, instead of one artifact, there are two observed in the company: cost-for-pricing and management costs (Vazquez, 1978; Martins, 2010; Frezatti, Rocha, do Nascimento, & Junqueira, 2009). As the cost-for-pricing is defined by the buyer, it has a clear identity (Fiss & Hirsch, 2005), which unifies the discourses between the organizations. The product cost offered to the buyer (cost-for-pricing) results from the definition of elements to be considered (Amaral & Guerreiro, 2018), not necessarily matching the way the supplier can handle its routine, both in terms of information or performance in production. The cost-for-pricing is the way to legitimate the costs that the buyer accepts.

In light of this, the management cost needs to be one of the **nodal points** (Laclau, 1996; Laclau & Mouffe, 2001; Howarth et al., 2000), "which are reference points or privileged signifiers that connect a chain of meanings." In this sense, the chain of meanings should be the **linkage between the cost-for-pricing concept** and values and the actual internal performance reality of the supplier captured by the **management cost**.

Typically, a costs system needs to be prepared to be a relevant nodal point (Laclau, 1996; Laclau & Mouffe, 2001; Howarth et al., 2000), which provides the "chain of meanings" required in the management accounting system. It must be designed to express information in different ways according to the different needs. Without translation, absorption, and integration into the organization's management concepts and systems management, the capacity to understand the performance of operations is lost (Castanha et al., 2021).

The following discourse provides evidence of this:

Actor 4 (g5-20): *... my doubt now is, when it comes to calculating the margin, it is the accounting cost. When should I cross-check the information? If the cost-for-pricing is correct, then I'm selling at a loss.*

According to Dermer and Lucas (1986) and Rosanas and Velilla (2005), despite the existence of the mechanisms, the control is more than this. Interpreting Tofling (1999), the word "cost" should open up, as a nodal point, the differences of usage and, consequently, its specification should push and drive the specification of the kind of cost to accomplish according to the specific need. Tofling's (1999) approach considers that "in some situations, the logic of difference predominates, in others, the logic of equivalence prevails." In the current case, as the buyer defines its costing model, the supplier, if it wants to have a consistent and integrated model, needs to improve the flexibility of the system with reconciled features (Abinjm Filho et al., 2015).

4.2 Inter-organizational impacts

Without the nodal points, and with the conception of multiple identity (Tofling, 1999), the structure would be chaotic and the subjective structure would easily disintegrate. In other words, it would not be useful for management. In order to conduct the analysis using Tofling's approach (1999), and specify the nodal point, some elements of differences in the company's costing system and the cost-for-pricing model need to be split (see Figure 2). These are: (i) concepts, (ii) values considered, (iii) the scope of the artifact, and (iv) the organization's vision. It is clear that totally different models are involved.

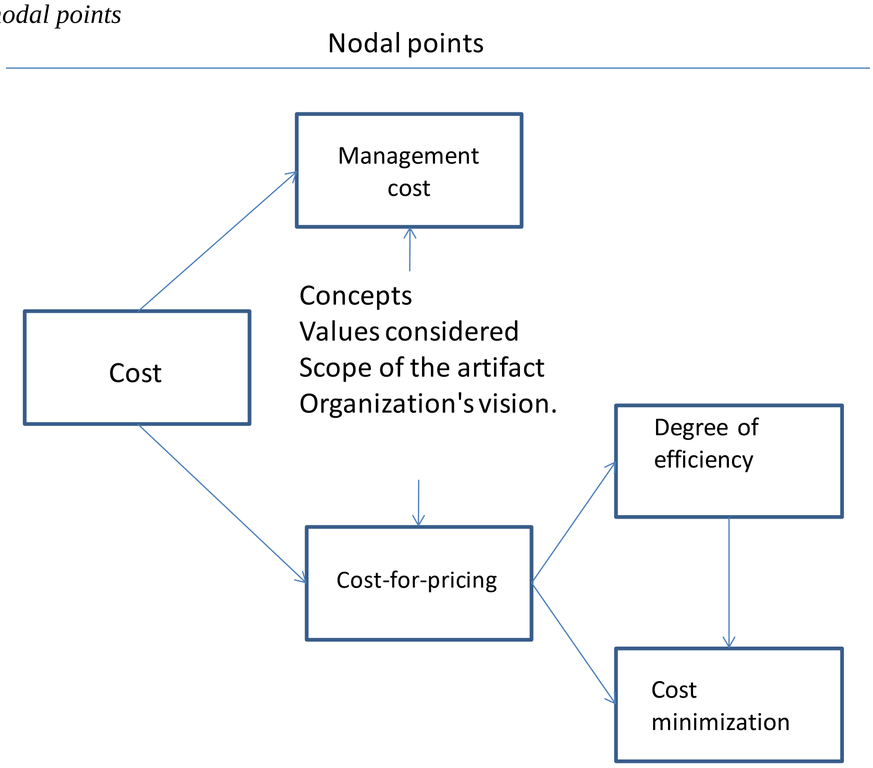
Regarding <u>concepts</u>, in addition to materials, the cost-for-pricing model includes the labor force and some indirect manufacturing expenditures, as well as returns on capital, which make it non-equivalent to the cost assessed by the company's managerial accounting unit (Castanha et al., 2021). Regarding the <u>values considered</u>, management costs (Vazquez, 1978; Martins, 2010; Villegas, 2002) are derived from transactions based on the company's average, historical values, whereas cost-for-pricing considers other elements (Catelli, 1972), such as inventory replenishment value, which is not compatible with company accounting calculations. Inflation in costs is not simply offset by opportunity cost in magnitude or timing. In cost-for-pricing, depreciation values are calculated considering current values of available assets, whereas in accounting, the cost results from historical values. Thus, the lack of a nodal point for evaluating performance and the linkage between intra-organizational and inter-organizational needs is the reality of the case.

When the discussion was steered toward degrees of knowledge regarding differences between margins of management accounting and cost-for-pricing and the understanding of impacts using different approaches and resulting actions, it became clear that these were not understood or reconciled in time and values:

> Actor 8 (g1-): The two costs are simply not compared.
> Actor 8 (g1-1h36): The cost assessed through management accounting does not have the same concept as the cost calculated for pricing.

Figure 2

Treatment of nodal points



Regarding the <u>scope of the artifact</u> being used, in the case of cost systems, a relationship with the organization's planning and performance control is expected, and in the way the supplier understands and uses the cost-for-pricing; it is a mere estimate, not relating to the commitment of those that will meet the goals or even production volume, given its non-integration. Thus, the cost-for-pricing does not consider oscillations and production levels in future periods, whereas the management cost is ascertained based on these very parameters. Although some executives argue for cost-for-pricing as a kind of standard cost, this is not the case, due to, among several reasons, the fact that it does not capture the variances:

> Actor 2 (g1-1h40): *... at full factory capacity we work with two full shifts and when recalculation is requested, the cost drops when the increase in production is included... what I need to know is whether we are making or losing money.*

Finally, regarding the <u>organization's vision</u>, although the car manufacturing buyer desires minimal costs (Kersten et al., 2016), in comparing organizations with completely different structures and perceptions and even neglecting to accept the performance reality of the supplier, the latter considers both the desired efficiency potential and the efficiency potential that can be achieved when calculating managerial cost:

> Actor 2: *I do not know how our competitors can offer such low prices. Maybe they are importing from China or not even calculating costs.*
> Actor 4 (g1-1h38): *...the cost-for-pricing is underestimated.*

The real need for the planned cost is the <u>degree of efficiency</u> whereas cost-for-pricing is obtained from estimates that may consider current or future conditions. The sequence of processes and equipment used in the cost computed for pricing employ a very challenging, far from "perfect" performance considering favorable mixing, distribution in time, and the best equipment alternative. In other words, it is practically impossible to achieve.

It is also evident that the control exerted over past occurrences is not very reliable (Dermer & Lucas, 1986; Rosanas & Velilla, 2005), but it gives rise to the values that are used by the buyer. The following comments confirm that there was no connection between cost-for-pricing and management cost, which means that Gligor's (2018) concept of flexibility was not perceived or used:

> Actor 6 (g1-): *... time was calculated for one machine, and in practice, it may be that at the time it was produced with another, less productive one; this causes a loss of productivity. When the standard is set, it is followed up on as a prototype. The technician looks at the history and uses the consumption. Later we follow up on the real production and then 10 pieces are expected and five are made.*

The cost that provides the customer with a pricing proposal has already been determined, and the company's cost is adjusted, but this has no effect on the pricing that has already occurred and been captured exclusively by the management cost version. In a discussion of the differences in the behavior of actual and planned costs, the following was said:

> Actor 2 (g1-25): *... we scrap more than we find...*
>
> Actor 2 (g1-32): *... back in the day we had a large map to see the cost, but not anymore...*

For cases in which it is simply impossible to accomplish the goals, adjustments could be made in the cost-for-pricing system:

> Actor 7 (g1-38): *When this happens (relevant problems) we go talk to the technicians to understand what is going on. If we ascertain that it will not be possible to achieve the expected efficiency, the standard could be changed, but this is not so simple.*

The managers' understanding of the meaning of information is critical to the use of the information in a continuous and efficient manner. Independently of the hierarchical level, a product launch involves no integration among executives; the executives are not familiar with the set of processes composing a new launch, each overseeing only his/her own function:

> Actor 6 (g1-1h16): *... everything is calculated, but I cannot tell you whether the indirect manufacturing costs are correct or not.*
>
> Actor 6 (g1-1h09): *... I do not know the components; all I know are the costs of raw materials and direct labor... I do not know which indirect costs are incorporated.*

The lack of interaction and integration with the management accounting system, or more specifically, the company's management cost system, explains why there is such a distortion and a lack of alignment between artifacts, resulting in the perception that they are distinct from each other and do not need to be consistent or coherent, when in reality consistency and coherence to reconcile differences should be the fundamental point of using them. A nodal point must be understood and solved.

The procedure defined between the buyer and supplier specifies the product in a technical way and the "structure provides meaning for some elements" (Laclau, 1996). The definitions come from the buyer (Cannon, Doney, Mullen, & Petersen, 2010), which has its model and procedure to ensure that the empty signifier ends, which is what Adorno denominated the moment of "non-identity" (Devenney, 2005). The hegemony of the buyer solves the question of which model and procedure will be used in the inter-relationship between concepts and significance.

4.3 Structuration theory

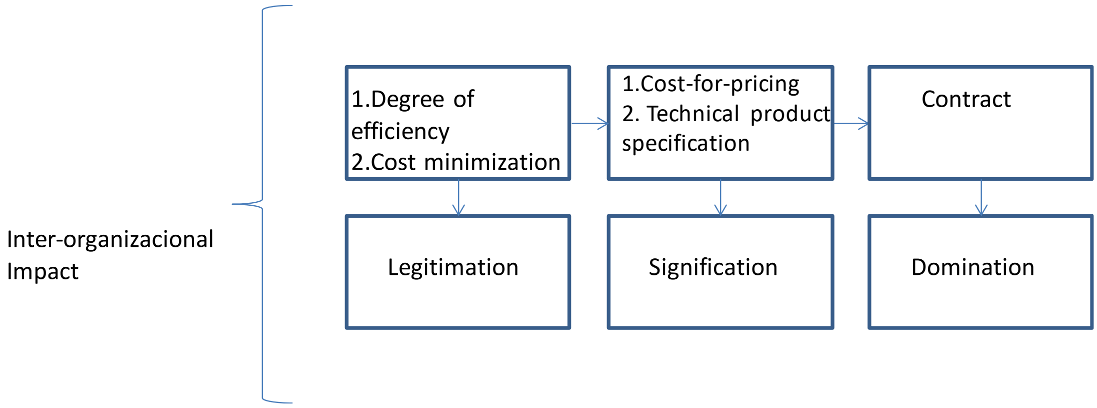
Once the relationship is defined, the elements will influence the inter-organizational dimension, according to Giddens' (1979) approach, considering legitimation, signification, and domination (Figure 3).

Legitimation

The **degree of efficiency and cost minimization** in the production chain are relevant issues for any organization and the vehicle manufacturing buyer in particular. When related to the intra-organizational environment, legitimation requires shared values and ideals (Macintosh & Scapens, 1990); this also applies to inter-organizational relations. In this case, the empty signifier becomes more evident, for it affects each organization's perspective relative to the other. The buyer requires suppliers that can achieve the targets defined in the business plan (Kim & Zhu, 2018).

Figure 3

Struturation theory analyses



The degree of efficiency and cost minimization in the production chain constitute a link; these are relevant values for the vehicle manufacturing buyer. These aspects are nodal points that uphold the legitimation structure. The point is that in minimizing costs, the supplier is not necessarily interested in relaying this benefit to the buyer, whereas the buyer assumes an approach in which the relay occurs (Ríos & Hidalgo, 2014). Given its power and influence in the economic chain, the buyer obtains government benefits, and conversely, it also places pressure on suppliers to minimize their own costs (Chua, 1986).

When examining technological structures in organizations that display different stages of organizational development, the buyer compares entities with structured planning processes and organizations that are **unaware of their own real costs** (Dermer & Lucas, 1986; Rosanas & Velilla, 2005); this is the "illusion of control" for both players. In these conditions, vehicle manufacturing buyers are unable to understand what happens with the suppliers (Lockström et al., 2010) in strictly practical terms, regarding the continuity of their suppliers, and there is not a great deal of certainty regarding an acceptable price because it is a competitive market. There is little evidence (Gligor, 2018) of a flexible buyer-supplier fit. This perception is observed in the following statements:

Actor 2: *I am supposed to make cost and price projections taking full capacity into account, even at the moment the company is in greatest difficulty.*

Moreover, there is not a great deal of assurance that offering a higher or lower cost will have an effective impact on product delivery. In other words, the organization knows that it must be ever more efficient to be retained as a supplier, but it is unaware of the possible margin level because the buyer's decision is made based not only on its relationship with one supplier but also on its relationships with many. The reaction of several suppliers could change the buyer's actions:

Actor 5 (g2-1h32): *I once did a quotation in November, and it was not accepted by the client. The next February, with the same dates and material consumptions, the quotation was accepted, without any changes.*

In the intra-organizational environment, legitimation would involve accountability (Macintosh & Scapens, 1990). In inter-organizational relations, efficiency and cost minimization are empty signifiers that allow the signification structure to evolve into the legitimation structure. The empty signifier ceases to be empty when both parties interact and define signification and the resource that makes it explicit. Treating low costs as cost reductions is a simplistic way to achieve this.

Signification

The management accounting and cost-for-pricing mechanisms can be defined, used, and maintained through an interpretive schema, and their communication occurs by means of discourse. Interpretive schemas are standardized elements of accumulated knowledge, applied to actors during the production of interaction (Giddens, 1979).

Once the empty signifier is adjusted to the context through nodal points, signification is achieved. The cognitive dimension of social life allows agents to communicate and understand one another (Macintosh & Quattrone, 2010; Englund et al., 2011), in this case, regarding the cost-for-pricing and the management cost. The specification of the cost-for-pricing nodal point provides the structure to establish the degree of efficiency between the buyer and supplier (Figure 3).

Considering an innovation project, there are two fundamental elements in the relationship between the buyer and supplier: (i) the new **product's technical specifications** and (ii) its **cost-for-pricing**. The first element has a technical, specific meaning: the life of the empty signifier is short because it is formalized in a document with sufficient "objective" and "quantitative" information to define the structure of the new product and what is expected in terms of quality and performance. It is a typical engineering issue. The process that ends the empty signifier phase is provided by the product sheet nodal point and depends on documents, meetings, and negotiations. This procedure is part of the structured process in the supplying organization with defined steps and procedures:

Actor 6 (g1-27): *The product's structure is born in Engineering when the document authorizing the product is received: the code is created, the operating sequence is defined, where we have approximately 200/300 products with significant quantities.*

Regarding cost-for-pricing, one feature that is relevant when studying the value chain that unites buyers and their suppliers is the imposition of concepts and projection models (Li et al., 2010; Lockström et al., 2010). In fact, aspects such as which values to consider, levels of rejects, expectations of cost reductions in the case of long-term projects, and the lack of consideration of reworking are usually all included in early negotiations to be formalized later.

The organization was unable to perceive that, conceptually, the cost proposed to the buyer (cost-for-pricing) could not only but should be different from the management cost information. In other words, it did not recognize the existence of the empty signifier. The following is evidence of this conclusion:

Actor 4: *But is cost anything other than cost anywhere in the world?*

The answer "no" shocked the audience.

Actually, when understanding the empty signifier and developing the nodal points, another question could be formulated: which costs and to what ends (Merchant & Van Der Stede, 2007)? From the moment the company has two different artifacts intended to generate two different pieces of information, how can they be compared or their consistency or reconciliation be verified?

Independent of the lack of comparison and reconciliation, the non-integration of the management costs system with the calculation of cost-for-pricing allows *decoupling* to occur in practice; i.e., they may be calculated in various ways, not necessarily in the way that may have been planned (Foucault & Africa, 2007), making the predictability of their use questionable (Glynos & Howarth, 2007) and resulting in a lack of control over the results. As identified by Diefenbach et al. (2018), there is not a "culture of costing" to address the problem.

Specifically, lack of control is relevant due to managers having conflicts such as "which is the right cost?" and "are we doing good or bad?" As a consequence, the direction that the artifacts could provide for the management accounting process is lost and the illusion of control is established (Dermer & Lucas, 1986; Rosanas & Velilla, 2005).

Particularly in the case of family-owned companies (Parra, Botero, & Restrepo, 2017), in which the founder has a role in the company's activities, his/her presence must always be considered in terms of the way these artifacts are used (Lester, Pamell, & Carraher, 2003), for his/her charisma may be so great that changes to the meaning originally proposed by him/her will hardly come into effect (Wright & Kellermanns, 2011). The following discourse is evidence of this requirement:

Actor 2: *Actor 1 has a model that he developed to set prices based on the standard cost, which he thinks is correct. But no matter how much we discuss it, he (my father, the founder) always ends up using his model.*

Actor 10: *But how come? He is not there day-to-day, and you are the president.*

Actor 2: *But he (my father) dominates the whole process and gets the requests for quotations. When we get around to it, he has already done the quotations and sent them to the clients.*

The structuration perspective, in turn, contributes to the understanding of this phenomenon because it explains the reason for the existence of the empty signifier. Addressing Laclau's consideration (1996), the limits of the cost concept, in terms of determining what to include and which values are part of the conflict, appear most relevantly in the current case study. Each nodal point, in its limits of meaning, requires a new nodal point signification in order to make it useful.

Domination

Once the issues of signification and legitimation have been structured, domination becomes a matter of practicing inter-organizational relationships with perspective. Domination is what allows for the exercise of power (Macintosh & Scapens, 1990) over things and people, with it being understood that power and agency are related, involving both autonomy and dependence. Analogously to the intra-organizational environment, agents have resources at their disposal, which can render the environment, time, and space difficult to reconcile.

The capacity to establish norms and standards and circumscribe structures that permit these to become part of organizations' lives provides the conditions for the maintenance of power relations (Dimaggio & Powell, 1983). The business relationship between organizations of different sizes makes this viewpoint evident, and asymmetry in resource distribution (allocative and authoritative) is a relevant element in the domination structure, existing outside the space-time perspective (Dillard et al., 1991).

The impact Actor 1 has on the translation of the empty signifier is large because he combines knowledge of the business, experience, and hierarchical ascendency over the family executives (the son and daughter) and the professional executives. Therefore, the interpretation of the company's costs considers a facilitation filter that seeks to impress. The prior excerpt of dialogue also indicates that managerial control occurs both formally and informally (Cugueró-Escofet & Rosanas, 2013); although mechanisms are present, people may choose whether to use them. At the end of the day, the **contract** formalizes the relationship (Li et al., 2010).

There are various instruments, of which two stand out: (i) the contract between the parties preventing legal issues (Chen et al., 2009; Li et al., 2010; Miller et al., 2013; Su et al., 2018; Wang et al., 2020) and (ii) the model for calculating cost-for-pricing, which, depending on the relationship, becomes the basis for the supplier to reveal its costs, thus constituting an *open book* instrument between the two parties. The contract specifies the relationship and does not imply the existence of an empty signifier. Conversely, the cost-for-pricing model involves, initially, the existence of the empty signifier, which is translated into the elements to be addressed and works as the nodal point for the inter-organizational communication.

For the buyer, the model is clear and defined – by the buyer itself (Chen et al., 2009; Li et al., 2010; Su et al., 2018; Wang et al., 2020). In addition, the model is used by the supplier, who should apply the most adequate model when calculating its managerial accounting costs, including criteria for the apportionment of indirect manufacturing expenditures derived from the company's context (Nisiyama, Yen-tsang, & Aguiar, 2016), as opposed to only those accepted by the buyer. This aspect summarizes the understanding, the translation, the absorption, and the integration with the organization's management accounting system.

Under the given conditions, the domination structure is of the allocative type (Englund et al., 2011), resulting from a contract (Li et al., 2010; Chen et al., 2009; Li et al., 2010; Su et al., 2018; Wang et al., 2020) and a model for calculating costs, which may be used for new products and for adjustments in the prices of current products. These two elements allow the buyer to secure minimized costs, aligned with the established legitimation structure within the dependency relationship and the degree of autonomy established in the production chain (Giddens, 1984).

5 CONCLUSIONS

Management accounting mechanisms are not always perceived as a dynamic source of information for decision-making, coordinating human resources, or motivating managers. An inadequate level of structuration may lead to a poor set of artifacts or inadequate usage; in the present case as a result of the lack of articulation and integration and a certain level of chaos being perceived. In this case management accounting mechanisms such as costing for different purposes could be perceived as no more than a bureaucratic way to use information, and it is often not even known in the organization why exactly it is necessary.

Management accounting knowledge transference from the buyer to the supplier improves coordination and decision-making and may thus introduce economic benefits when the transference is translated, absorbed, and integrated into the organization's management elements. However, instead of being an integrated management tool, an artifact implemented regardless of the managers' perceptions of need but included in the management accounting model as a mandatory tool could become a component that "anesthetizes" the executives, due to it possibly causing conflicts of understanding with the internal management model. Instead of resulting in managerial improvement, it can be a source of doubt and ambiguity. This is the conclusion of the case study and a warning regarding the way the knowledge transference must be driven in order to provide an improvement in the management process.

The gap addressed in this research was the linkage of tools implemented due to the buyer's design and the impact on the supplier's management package. The issue was treated as one that is taken for granted. In other words, that is the way things are and nothing can be done about it. The motivation for this research derived from the viewpoint that if you understand why and how, you can act on that and provide a benefit for both organizations.

Field research was developed in a medium-sized family firm that is active in the automobile sector based on a case study approach developed using rhetoric. The paradigmatic perspective that supports the research comes mainly from Giddens (1979, 1984), the structuralist and post-structuralist views, and Laclau's (1996) treatment of the empty signifier. In this particular research, pricing costs and management costs, the focus of the field analysis, are support elements for the innovation and introduction of new products and/or a new process. Pricing costs were introduced in the company according to the rules, rationale, and perspective of the client and the management costs systems were developed according to the supplier's organizational expertise. The way in which the artifact is perceived, individually or in a combined way, is key because it could be viewed as a mechanism at the managers' disposal or an instrument of bureaucracy that can hinder, restrain, and confound the organization.

The following main findings can be mentioned: (i) the empty signifier not being understood, translated, absorbed, and integrated into the organization’s management elements made it a problem for the management model due to the ambiguity created between the pricing costs and management costs, with consequences for innovation management in terms of inter-organizational impact. The need for managers to use structured information in their own, specific way, based on management accounting, may in turn present different demands, which will be determined not by legal issues, but rather by the managers' choices and interests; (ii) the lack of a structured and consistent management accounting practice as an antecedent reduces the possibility of integration of the empty signifier with the management accounting of the supplier organization, based on the concepts, values considered, scope of the artifact, and organizational vision; (iii) the mechanisms that make the transference to the supplier environment may be captured by the elements of structuration theory. They are part of the signification, legitimation, and domination elements required for the long term relationship between the organizations. Specific mechanisms for each element were identified in the process. They must be understood as part of the adaptation process.

These findings indicate that a lack of attention to and appropriate treatment of the empty signifier in the organizational context entails unwanted relevant impacts, as well as distortions in the management model the organization has defined. In terms of practical implications, the understanding of the need for the integration of mechanisms between the supplier and the client based on the same concepts and proper use is fundamental for a long-term sustainable relationship, reducing the "illusion of control." Several failed implementations or distorted applications of artifacts could probably be explained by them being introduced in organizations without appropriate integration.

Some argue that this is not a new problem in inter-organizational relationships. That is true, but this "take-it-for-granted" attitude cannot provide improvements for management without researching "why" and "how." Despite several contributions being available, those explaining how this happens are not so frequent. This contribution is relevant, especially in the complex world of supply chains.

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