

STRATEGIC MARKETING ACCOUNTING IN PROVIDING SUSTAINABLE COMPETITIVE SUPERIORITY IN GLOBALIZATION PROCESS

Fatma TEMELLİ¹, Güzide Öncü Eroğlu PEKTAŞ²

Geliş: 02.01.2018 Kabul: 17.04.2018

DOI: 10.29029/busbed.373709

Abstract

Nowadays, in the commercial competition environment brought by globalization, the businesses in almost all sectors have gone through a number of changes and development stages together with the effects of globalization. Businesses operating in different sectors have started to use Strategic Marketing Accounting (SMA), which is occurred as an interaction between the Marketing Information System (MIS) and the Accounting Information System (AIS), as a tool in order to be able to provide customer satisfaction with the globalization process and to maintain sustainability, to make strategic marketing decisions, to achieve strategic marketing goals and to provide sustainable competitive advantage. Strategic Marketing Accountancy (SMA) is an accounting discipline that focuses on the marketing and sales activities of the business and on the indirect analysis of the activities such as supply, production and R&D and that is resultant from the assignments of strategic marketing in the business and that features strategic marketing decisions and strategic information marketing needs. The aim of this study is to address the importance of Strategic Marketing Accounting in providing sustainable competitive superiority of businesses in the globalization process. For this purpose, product / service costs and product / service pricing activities, which constitute the most important point of intersection of Marketing Information System (MIS) and Accounting Information System (AIS), were tried to be

1 Dr. Öğr. Üyesi, Ağrı İbrahim Çeçen Üniversitesi, İİBF, ftemelli@agri.edu.tr, ORCID: <https://orcid.org/0000-0001-7436-5289>.

2 Dr. Öğr. Üyesi, İstanbul Üniversitesi, Deniz Ulaştırma İşletme Mühendisliği Bölümü, guzide.pektas@istanbul.edu.tr, ORCID: <https://orcid.org/0000-0001-9685-5334>.

considered in terms of SMA; firstly the information about the MIS was given, then the information about the AIS was given and the relation between the MIS and the AIS was explained theoretically and the importance of the definition of SMA and its importance in terms of present businesses was mentioned.

Keywords: Marketing Accounting, Strategic Marketing Accounting, Globalization and Strategic Marketing Accounting.

KÜRESELLEŐME SÜRECİNDE SÜRDÜRÜLEBİLİR REKABET ÜSTÜNLÜĐÜ SAĐLAMADA STRATEJİK PAZARLAMA MUHASEBESİ

Öz

Günümüzde küreselleşmenin getirdiđi ticari rekabet ortamında hemen hemen tüm sektörlerdeki işletmeler, küreselleşmenin etkileri ile birlikte bir takım deđişim ve gelişim aşamalarından geçmişlerdir. Farklı sektörlerde faaliyet gösteren işletmeler, küreselleşme süreci ile birlikte müşteri memnuniyetini sağlayabilmek ve bu sayede sürdürülebilirliklerini korumak, stratejik pazarlama kararları almak ve stratejik pazarlama hedeflerine ulaşabilmek, sürdürülebilir rekabet üstünlüğü sağlayabilmek için Pazarlama Bilgi Sistemi (PBS) ve Muhasebe Bilgi Sistemi (MBS) arasındaki etkileşimin ortaya çıkardığı bir yaklaşım olan Stratejik Pazarlama Muhasebesi'ni (SPM) bir araç olarak kullanmaya başlamışlardır. Stratejik Pazarlama Muhasebesi (SPM), işletmenin pazarlama ve satışla ilgili faaliyetlerine; tedarik, üretim, Ar-Ge gibi faaliyetlerin dolaylı olarak analiz edilmesine odaklanan, işletmede stratejik pazarlamanın görevlerinden meydana gelen, stratejik pazarlama kararlarına ve pazara ilişkin bilgi ihtiyacını karşılamayı ön plana çıkaran bir muhasebe disiplini. Bu çalışmanın amacı, küreselleşme sürecinde işletmelerin sürdürülebilir rekabet üstünlüğü sağlamalarında Stratejik Pazarlama Muhasebesi'nin önemini ele almaktır. Bu amaçla, Pazarlama Bilgi Sistemi (PBS) ile Muhasebe Bilgi Sistemi (MBS)'nin en önemli kesişme noktasını oluşturan ürün/hizmet maliyetleri ile ürün/hizmet fiyatlama faaliyetleri, SPM açısından ele alınmaya çalışılmış, ilk önce PBS ile ilgili bilgilere yer verilmiş, daha sonra MBS ile ilgili bilgilere yer verilerek PBS ile MBS arasındaki ilişki teorik olarak açıklanmaya çalışılarak SPM'nin tanımına ve günümüz işletmeleri açısından önemine değinilmiştir.

Anahtar Kelimeler: Pazarlama Muhasebesi, Stratejik Pazarlama Muhasebesi, Küreselleşme ve Stratejik Pazarlama Muhasebesi.

INTRODUCTION

In today's business world, where competition is experienced intensely, businesses are making an effort on to make the most effective use of their resources in order to stand out and sustain their assets. The most important of these sources is knowledge, which is a strategic competition tool (Dinç and Abdioğlu, 2009: 161). Information is data that is changed and conjoined in a useful way to make decisions (Sayılır and Dirlik, 2009: 8). For this reason, it is necessary to consider the system approach which establishes a relationship between the information constructing the knowledge and requires a multidimensional thinking and (Gündoğmuş and Köroğlu, 2017: 2).

The rapid progress of the globalization process and the rapid pace of technological developments have led the world to become a 'small village'. The creation of an intense and brutal competitive environment among businesses accelerated with globalization. In such an environment, it has been observed that businesses are pursuing customer-focused strategies and trying to gain competitive advantage in order to be able to grow and survive (Dalgıç and Yeniçeri, 2013: 37-38).

In recent years, it has been encountered that studies on financial and non-financial measurement and interpretation related to marketing have been made also in the management accounting literature, with the prominence of the concepts such as marketing management, marketing strategies, target market, customer satisfaction and so on. In order for businesses to be able to provide competitive advantage, it is necessary to determine effective marketing strategies, to perform successful marketing management, to provide appropriate goods and / or services to the target market, to meet customer demands and needs, and to achieve customer satisfaction. In this context, management accounting is trying to predict the risks and uncertainties that may arise in the future, taking precautions and creating optimal asset / resource structure in order to reach targets with scarce resources by planning the issues such as customer, market, market share, procurement, sales, management and financing of the businesses.

Accounting information is required for decisions regarding product, price, distribution and promotion, which are known as the basic marketing components. In particular, cost accounting information is used for to make decisions in marketing and to inspect marketing activities. In businesses that perform various functions in order to achieve their objectives, the harmonization condition which applies to all functions in general is also valid for marketing and accounting functions (Badem and Fırat, 2011: 77).

Marketing information system needs information generated by the accounting information system, since inadequate and incomplete information in the marke-

ting leads to strategic decisions to be taken incorrectly. In order for strategic marketing decisions to be based on cost information, specific information required by marketing managers is provided by Strategic Marketing Accounting (SMA), which emerges from Strategic Management Accounting, and therefore from the Marketing Information System (MIS) -Accounting Information System (AIS) relationship and interaction. The most important intersection point of marketing and accounting is the decisions about pricing (strategic price). However, the most important issue in marketing, especially with respect to pricing decisions, is that the costs cannot be monitored in sufficient detail. Because of this reason, efficiency cannot be determined within the business. The issues of pricing are forcing business managers to combine the existing MIS and AIS in their business and to obtain both production and marketing costs in sufficient detail. Thus, pricing decisions will not be made without mush knowledge, the enterprise will be able to compete at fair prices both on the domestic market and especially in foreign markets, and the sales and profitability of the business can be increased. This shows that Strategic Marketing Accounting (SMA), which emerged as a strategic approach to the MIS-AIS relationship, has become an important tool for businesses to maintain their presence and activities in the global competitive environment for businesses (Ceran and Bezirci, 2011: 103).

The aim of this study is to address the importance of Strategic Marketing Accounting (SMA) in providing sustained competitive superiority of businesses in the globalization process. For this purpose, product / service costs and product / service pricing activities, which constitute the most important point of intersection of Marketing Information System (MIS) and Accounting Information System (AIS), were tried to be considered in terms of SMA; firstly the information about the MIS was given, then the information about the AIS was given and the relation between the MIS and the AIS was explained theoretically and the importance of the definition of SMA and its importance in terms of present businesses was mentioned.

1. GLOBALIZATION AND SUSTAINABLE COMPETITION

Even if the root of word “global” as a concept goes back 400 years, the concept of “globalization” is a fairly new concept. The concept of globalization, which first emerged in the 1960s, was began to be used frequently in the 1980s. When it came to 1990’s, it became a key word accepted by scientists (Bozkurt, 2000: 18). When the relevant literature is examined, it can be seen that the concept of globalization is dealt with and defined by different disciplines. The definitions made by different disciplines include the economic, political, social and cultural dimensions of the concept of globalization. Besides, in the definitions made about

the concept, the economic dimension usually comes to the forefront (Aykaç, et al., 2008: 28-29).

Globalization is spreading of some common values in economic, political, social and cultural spheres across the world, crossing local and national borders. As it can be understood, there are many dimensions of globalization and it allows countries and societies to get close to each other in terms of not only economic but also political and social and cultural aspects. Globalization in a narrow and economical sense can also be expressed as an increase in the internationalization of the production, distribution and marketing of goods and services. For this reason, one of the most important consequences of the globalization process is the globalization of the market and the emergence of multinational businesses operating in this global market (Ceylan and Anbar, 2014: 34).

All activities related to businesses' protection of their assets and sustainability are evaluated within the framework of competition fact. It is not possible to explain the concept of competition without a strategic perspective. Strategy perspective is a component that provides the future link between business and the environment for competitive advantage (Papatya et al., 2015: 3). Competition is not a concept that is fully agreed upon. Various definitions are being made by the components that constitute the competition (Akgemci, 2007: 167). Competition refers to all the activities that the business has or will have done to protect and sustain its existence (Çetintürk, 2014:11; transferring from Papatya 2010:9). In those periods, when the competition was within the national borders, the competitors of the businesses were national; becoming uncertain of the boundaries with globalization have significantly increased the number of competitors of the businesses (Tutkavul, 2016: 41; transferring from Erol, 2010:86). In such an environment, economic activities also change. As a result of economic activities that change with the globalization process, new opportunities and new risks arise. The way to succeed in this changing environment is through the understanding the change arised (Eren, 2013: 338). In this context, recognizing global competition for many businesses and managements emerges as the difference between success and failure (Erol, 2010: 87).

Competitive superiority refers to the superiority of products and services against the company's competitors. At the same time, businesses gain competitive superiority with unique features they have developed against their competitors (Çetintürk, 2014: 11). It can be said that a business can have competitive superiority if it creates simultaneously unimplemented and value-added strategies by its potential or existing competitors and if the benefits of these strategies cannot be imitated by competitors. More businesses than a business in the market can have competitive superiority. For example, Business A may have superiority over Bu-

Business B, and Business B may have superiority over Business C (Papatya, 2003: 21). An uncompetitive business cannot survive. A business's competitiveness is an indication of its ability to provide a sustainable way of being chosen of its products by customers against the alternatives (Elmacı et al., 2013: 466). There is innovation, development and change on the basis of competitive superiority. Along with the constant change of customer expectations, businesses are looking for ways to differentiate and provide competitive superiority with new goods / service position. When businesses find a new basis for competition or discover better tools in the competition, they become superior to their competitors (Papatya, 2003: 20). Competitive superiority can be permanent or temporary, depending on the duration of their superiority. While the temporary competitive superiority is a short-term competitive advantage, the sustainable competitive superiority is a competitive advantage that lasts longer (Barney and Hesterly, 2012: 10-11). Businesses are working and developing strategies to maintain sustainable competitive superiority (Barney, 1991: 103).

2. MARKETING INFORMATION SYSTEM (MIS) AND ACCOUNTING INFORMATION SYSTEM (AIS) RELATIONSHIP

Marketing is a discipline that determines the needs and desires of consumers and determines the target markets to be successful and develops and offers products suitable for these markets; it constitutes the most outward-looking activities of the business (Erdoğan et al., 2014: 3). Marketing is the determination of the consumer demands and the production, distribution, pricing, promotion and after-sales services of the goods / services required to meet the determined consumer demands (Akdemir, 2012: 383).

The Marketing Information System (MIS) is a series of formal and routine continuous processes for collecting, classifying, analyzing, evaluating, storing and distributing information on-the-spot in order to be presented in a streamlined manner to the marketing decision maker (Nakip, 2013: 44). MIS, which constantly collects information for marketing decisions in businesses and provides this information to the business management, is a "sequence of procedures and methods developed to collect, protect, analyze and disseminate the information necessary for marketing decisions on a regular and continuous basis" (Mucuk, 2007: 50-51). MIS is a sequence of processes and methods related to the regular analysis and presentation of information used in making marketing decisions. MIS is an output of the knowledge accumulation system. Accumulation of knowledge is the process of creation, preservation and use of knowledge to enhance organizational performance (Talvinen, 1995: 8). Today, the rapid change experienced by

the marketing environment and increasing competition among businesses have increased the importance of real-time information. Businesses should be able to quickly and accurately obtain more accurate and up-to-date information in order to anticipate to consumer responds and other qualities and to expand their market (Kotler, 2003: 122).

Accounting is an information system that generates and communicates quantitative information about a specific unit in order to enable the information users to make conscious judgements and make decisions in a way that helps to reach the optimal distribution of scarce resources and the operator's goals (Akdemir, 2012: 516). Accounting is the recognition, recording, summarizing, reporting, submission, and evaluation of data related to the economic activities of the business. In other words, accounting is a system of information that records, classifies, analyzes and interprets information about financial transactions that create changes in the business's assets and resources and presents them in the form of reports to related persons or entities (Yükçü, 2014: 19). Accounting is an information system that is necessary for all businesses, more generally, for all organizations. For today's businesses that have grown, developed and become increasingly complex, accounting information has become even more important (Lazol, 2017: 3).

Nowadays, with the increasing importance of providing competitive advantage, the necessity of AIS has been revealed in the issues such as collecting, reporting, controlling and resolving any problems that may arise, in order to obtain the highest profits with the lowest cost in terms of accounting (Hybönen, 2003: 155). In the broadest sense, AIS is an information system that covers all kinds of information related to each other by using information management techniques related to data collection, recording, summarizing, analyzing and accounting while presenting the necessary information to information users (Minars, 2003: 1). In other words, AIS is an information system that transforms the financial historical (retrospective) and forecast (forward-looking) data related to financial accounting, cost accounting and management accounting, to the information which has a quality that meet the needs of information users and that reports and presents to related persons (Sürmeli, 2005: 32). Accounting information obtained in AIS must be accurate, significant, comparable and timely in order to be able to contribute to business managers (Yazıcı, 2010: 204). With AIS, businesses have knowledge of many issues related to accounting and can take strategic decisions about the future in this regard and can control the risks that may arise in the future based on this information (Dinç and Varıcı, 2008: 70).

Managers in the business have two main sources of information, namely MIS and AIS data. While market surveys are generally used to determine customer satisfaction levels and needs and forecast future periods, AIS data are used for

analysis of past performance, evaluation of opportunities and budget planning studies. There is a strong relationship between these two sources of information. The pricing decisions must be appropriate to the competitive conditions, attractive and acceptable to the customer, and at the same time consider the adequacy of the profitability for the business. As can be seen, important inputs for marketing decisions are provided by AIS (Dinçer and Dinçer, 2005: 354). AIS provides financial information for managers to support the decision-making process in making prospective strategic decisions. The information obtained from AIS is used in planning activities, especially in preparation of budgets, in the creation of forecasts and expectations, and in reports to help return management. AIS is the most important resource providing basic quantitative information within the business (Dinçer and Dinçer, 2005: 358-359).

The MIS-AIS relationship is shown in Figure 1 below.

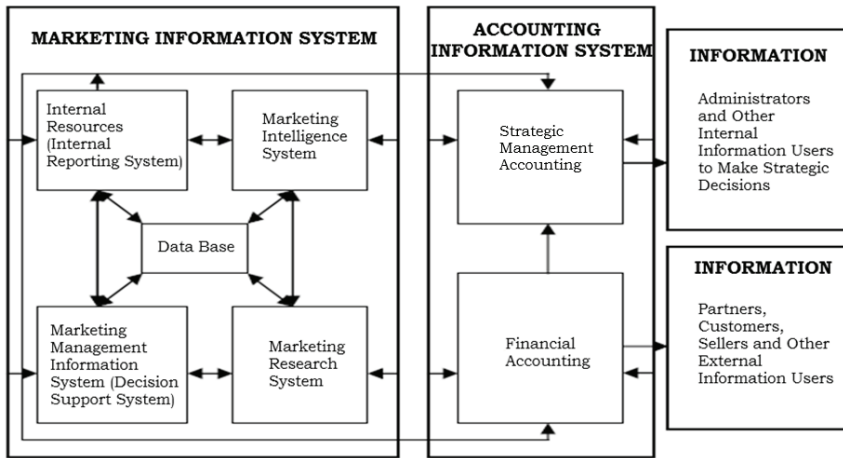


Figure 1: Relationship between MIS and AIS

Reference: Ceran and Bezirci, 2011: 108.

3. STRATEGIC MARKETING ACCOUNTING

In the literature, the intersection of marketing function and other business functions has been shown in a wide range of studies made many years ago and the important role of accounting information in the evaluation of the marketing department's success with the importance of an effective marketing-accounting relationship has been clearly demonstrated (Ceran and İnal, 2004: 65). As an example of the subjects of marketing accounting, the following items are shown (from Wieder, 1999: 261, Ceran and İnal, 2004: 65):

- The effects of cost distribution policies on marketing decisions (based on full costing management of incorrect decisions),
- The importance of contribution approach,
- Responsibility accounting,
- Importance of budget, especially advertising budget and product development budget,
- Preparing planned and forecasted values, especially being sales oriented.

One of the most important intersection points of marketing and accounting is the price policy. In the marketing, price policy emerges as a broad understanding of price management, while cost accounting is appropriately arising from the calculation of the minimum price lower bound. Prices are determined autonomously based on information provided by cost accounting, which is the basis for making decisions within the marketing system in businesses (Ceran and İnal, 2004: 64). While accounting information is used to make decisions in the pricing policy, sales revenues and costs in determining the price threshold are influential on marketing activities (Ceran and Bezirci, 2011: 108; transferring from Rese, 2006: 743-744). The most important point of intersection between marketing and accounting is the pricing decisions. However, the most important issue in marketing, especially with respect to pricing decisions, is not being able to monitor the costs in sufficient detail. For this reason, efficiency cannot be determined within the business. The issues of pricing require business managers to establish MIS and AIS as a subset of this systems in their businesses and to determine both production and marketing costs in sufficient detail. Thus, pricing decisions will not be made gropingly, and competition will be available at fair prices both in the domestic market and in the foreign markets and sales and profits will be increased (Ceran and Bezirci, 2011: 109; transferred from Torlak,1997).

Marketing Accounting (MA) is a special area that is marketing decision making intended, and that prepares special information required for business management from cost accounting, which is the core information system, and provides this problem specific information for the benefit of the business management. Thus, MA supports both decision making in marketing and provides important information on marketing to competitors in business (Reinecke and Janz, 2007: 65). MA means that the accountant is used for decision making in marketing. In decision making oriented utilization of accounting information, the MA is a complementary part of the marketing audit (Ceran and Bezirci, 2011: 110; transferring from Reckenfelderbaemuer, 2006: 769).

The most important approach to accounting in the competitive advantage is the Strategic Management Accounting (SManA). Management accounting and

marketing focus on the market in the form of SManA, integrated with the understanding of strategic management (Roslender and Hart, 2002: 255). Since the success of the businesses in the global competitive environment nowadays depends entirely on presenting the products (goods / services) suitable for the customers' wishes and desires and after sales services and flexible production systems, SManA collects the information about the market in which the business is in, also collects information about the costs, the cost structure and the strategies it follows, and analyzes these information (Ergin, 1997: 20-21).

Strategic Marketing Accounting (SMA), emerged as a result of the relationship between MIS and AIS and is a concept that should be taken into consideration by business managers in product / service costs and pricing decisions that constitute the main intersection of marketing and accounting. Because SMA is a process that provides important information to marketing and accounting managers in many aspects such as processing customer invoices, obtaining information on sales activities, making proper inventory management and calculating the cost of products (goods / services), determining appropriate prices (Gündoğmuş and Koroğlu, 2017: 7; transferring from Keller, 1966: 10 -11). In the most general sense, SMA is the whole set of activities aiming to determine the cost information that is generated within the time period between the time of entry of the goods or services from the store entry point to the time the goods are delivered to customers and turned to money and to make suggestions to the managers in order to determine the most appropriate prices by examining and interpreting them. As it is clear from the definition, SMA focuses on cost analysis and cost control and presents as an important concept in decreasing the costs of marketing, determining the appropriate prices and increasing the net profit by ensuring the effectiveness of marketing activities (Gündoğmuş and Koroğlu, 2017: 7; transferring from Akdoğan, 1982: 22-23).

CONCLUSION

With respect to goods and / or services for which the businesses have put on the market; Marketing Information System-MIS and Accounting Information System-AIS are jointly involved in all decisions regarding pricing, distribution and promotion of products. Strategic Marketing Accounting (SMA), which is a concept that emerged as a result of the relationship between Marketing Information System-MIS and Accounting Information System-AIS, is a discipline that provides comprehensive information on business management, such as analyzing costs, controlling costs, lowering costs, increasing customer satisfaction and determining appropriate prices within the framework of marketing management. For businesses operating in a global competitive environment, the need to have a

strategic competitive management understanding and a strategic cost management understanding is coming into question in order to be sustainable in both national and international markets, to sustain their assets, to obtain sustainable competitive advantage or to have a sustainable competitive superiority. In this context, the adoption of Strategic Marketing Accounting-SMA approach, which occurs as a result of a strategic approach and arises from the relationship between Marketing Information System-MIS and Accounting Information System-AIS, will be a correct and beneficial decision for businesses to make strategic management and marketing decisions. Companies desired to have more healthy strategic marketing decisions need to evaluate Strategic Marketing Accounting, which provides the necessary cost information, as a complement to Strategic Management Accounting. In a global competitive environment, Strategic Marketing Accounting can be used as an important tool to ensure existence of business and to maintain business operations. It is thought that this study may contribute to use of the information produced by the Marketing Information System and the Accounting Information System. The study also contributes to business literature on Strategic Marketing Accounting with the help of strategic cost management. The study may be beneficial as a source for similar studies.

REFERENCES

- Akdemir, A. (2012). *İşletmeciliğin Temel Bilgileri*, Bursa, Ekin Yayınevi.
- Akgemci, T. (2007). *Stratejik Yönetim*, Ankara, Gazi Kitabevi.
- Aykaç, M., Parlak, Z. ve Özdemir, S. (2008). *Küreselleşme Sürecinde Rekabet Gücünün Arttırılması ve Türkiye’de KOBİ’ler*, İstanbul, İstanbul Ticaret Odası Yayın No: 2008-24.
- Badem, C. ve Fırat, D. (2011). “Temel Pazarlama Bileşenleri Açısından Muhasebe Verilerinin Kullanılması: Pazarlama Muhasebesi”, *Kocaeli Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, Sayı: 21, 77-101.
- Barney, J. B. (1991). “Firm Resources and Sustained Competitive Advantage”, *Journal of Management*, 17(1), 99-120.
- Barney, J.B., ve Hesterly W. S. (2012). *Strategic Management and Competitive Advantage*, New Jersey, USA, Pearson Prentice Hall.
- Bozkurt, V. (2000). *Küreselleşme: Kavram, Gelişim ve Yaklaşımlar*, Küreselleşmenin İnsani Yüzü, (Der. Veysel Bozkurt), İstanbul, Alfa Yayınları.
- Ceylan, A. ve Anbar, A. (2014). *Modern İşletmecilik*, Bursa, Ekin Yayınevi.
- Ceran, Y. ve İnal, M. E. (2004). “Maliyet Bilgileri Temeline Dayalı Pazarlama Kararları İçin Pazarlama Muhasebesi”, *Erciyes Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, Sayı: 22, 63-83.

- Ceran, Y. ve Bezirci, M. (2011). "Pazarlama Bilgi Sistemi - Muhasebe Bilgi Sistemi İlişkinine Stratejik Bir Yaklaşım: Stratejik Pazarlama Muhasebesi", *Selçuk Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, Sayı: 26, 103-115.
- Çetintürk, İ. (2014). *Turizmde Sürdürülebilir Rekabetçi Üstünlük Kaynağı Olarak Yenilik Yete-neği: Beş Yıldızlı Konaklama İşletmeleri Üzerine Bir Araştırma*, Yayımlanmamış Doktora Tezi, Isparta: Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü.
- Dalgıç, T., ve Yeniçeri, T. (2013). *Customer-Oriented Marketing Strategy: Theory and Practi-ce*. New York, Business Expert Press.
- Dinç, E. ve Varıcı, İ. (2008). "Muhasebe Bilgi Sisteminin Kurumsallaşma Düzeyine Etkisi: Sanayi İşletmeleri Üzerine Bir Araştırma", *Afyon Kocatepe Üniversitesi, İ.İ.B.F. Dergisi*, 10(1), 67-85.
- Dinçer B. ve Dinçer, C. (2005). "Otel Yönetiminde Muhasebe Bilgi Sistemleri ve Pazarlama Kararları", *Review of Social, Economic & Business Studies*, Cilt: 5/6, 353-365.
- Dinç, E. ve Abdioğlu, H. (2009). "İşletmelerde Kurumsal Yönetim Anlayışı ve Muhasebe Bilgi Sistemi İlişkisi: İMKB-100 Şirketleri Üzerine Ampirik Bir Araştırma", *Balıkesir Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 12(21), 157-184.
- Elmacı, O., Uslu, M. ve Tutkavul, K. (2013). *Sürdürülebilir Rekabet Gücünün Sağlanmasında Altı Sigma'nın Yönteminin Kullanılması ve Ford Otomotiv Sanayi A.Ş.'De Bir Uygulama Örneği*, *Dumlupınar Üniversitesi Sosyal Bilimler Dergisi*, EYİ 2013 Özel Sayısı, 465-494.
- Erdoğan, B. Z. vd. (2014). *Pazarlama İlkeler ve Yönetim*, Bursa, Ekin Yayınevi.
- Ergin, H. (1997). *Stratejik Yönetim Muhasebesi*, Kütahya, Ekspres Matbaası.
- Eren, E. (2013). *Stratejik Yönetim ve İşletme Politikası*, İstanbul, Beta Yayınevi.
- Gündoğmuş, M. E. ve Köroğlu, Ç. (2017). "Pazarlama Bilgi Sistemi İle Muhasebe Bilgi Sis-temi Arasındaki İlişkinin Stratejik Pazarlama Muhasebesi Açısından İncelenmesi: X Otel İşletmesinde Uygulama", *Muhasebe ve Denetim Bakış Dergisi*, (50), 1-20.
- Hyvönen, T. (2003). "Management Accounting and Information Systems: ERP VersusBoB", *European Accounting Review*, 12(1), 155-173.
- Kotler, P. (2003). *Marketing Management*, New Jersey, Pearson Education International.
- Lazol, İ. (2017). *Genel Muhasebe*, Bursa, Ekin Yayınevi.
- Minars, D. (2003). *Accounting, Barron's Educational Series, Inc: New York*.
- Mucuk, İ. (2007). *Pazarlama İlkeleri*, İstanbul, Türkmen Kitabevi.
- Nakip, M. (2013). *Pazarlamada Araştırma Teknikleri*, Ankara, Seçkin Yayıncılık.
- Papatya N. (2003). *Sürdürülebilir Rekabette Stratejik Yönetim ve Pazarlama Odağı Kaynak Tabanlılık Görüşü Kavramsal ve Kuramsal Yaklaşım*, Ankara, Nobel Yayın Dağıtım.
- Papatya, N., Papatya, G. ve Songur, A. (2015). "Sürdürülebilir Rekabetçi Üstünlük Sağlamada Kaynak Tabanlı İhracat Performansı: Türkiye İSO-500 İhracatçı İmalat İşletmelerinde Bir Araştırma", *Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, Sayı: 21, 1-30.

- Roslender, R. ve Hart, S. J. (2002). “*Integrating Management Accounting and Marketing in the Pursuit of Competitive Advantage: The Case for Strategic Management Accounting*”, *Critical Perspectives on Accounting*, 13(2), 255-277.
- Reinecke, S. & Janz, S. (2007). *Marketing-Controlling*, Stuttgart, W. Kohlhammer GmbH.
- Sayılır, A. ve Dirlik, S. (2009). *Yönetim Bilişim Sistemlerinin Örgüt Yapısına ve Karar Vermeye Etkisi*, Ankara, Detay Yayıncılık.
- Sürmeli, F., (2005). *Muhasebe Bilgi Sistemi*. Eskişehir, Anadolu Üniversitesi Yayınları.
- Talvinen, J. M. (1995). “Information Systems in Marketing Identifying Opportunities for New Applications”, *European Journal of Marketing*, 29 (1),
- Tutkavul, K. (2016). *İşletmelerin Sürdürülebilir Rekabet Gücü ve Rekabet Üstünlüğü Sağlamada Verecekleri Stratejik Kararların Kaynak Tüketim Muhasebesi Modeliyle Doğrulanmasına Yönelik Ampirik Bir Çalışma*, Yayınlanmamış Doktora Tezi, Kütahya: Dumlupınar Üniversitesi Sosyal Bilimler Enstitüsü.
- Yazıcı, N. (2010). “Bir Bilgi Sistemi Olarak Muhasebenin Kobi’lerin Yönetim Kararlarına Etkisi: Erzurum Araştırması”, *MUFAD*, Sayı: 47, 202-212.
- Yükçü, S. (2014). *Yeni TTK Uyumlu, TMS ve UFRS Örneklili Genel Muhasebe*, İzmir, Altın Nokta Yayınevi.