Target Costing (TC) is not only seen to be related to product cost reduction. Instead, it includes product quality, functionality and lead time which, to a similar extent, should be seriously considered. Organizational Capabilities (OCs), as a contextual variable, could affect organizational functions when particularly supported by Balanced Scorecard (BSC) perspectives model in relation to TC objectives. The main objective of this study is to assess TC implementation decision and OCs from the perspectives of the BSC model. Four specific research questions are recaptured in this study, which are in tandem with four specific research objectives formulated to support the main objective of the study. The first three specific objectives focus respectively on the business environment influencing TC-related changes, the practical level of TC implementation stages from the perspective of “financial” and “non-financial” OCs measures, and the applicability level of integrating TC indicators within the BSC model. The fourth specific objective examines the effect of OCs on TC implementation decision as well as the extended effect of TC implementation decision on ultimate organizational performance. From the 515 questionnaires distributed, a total of 201 questionnaires were collected and finally, a total of 176 questionnaires were used. The findings showed: First, significant changes were made during the past five years in TC-related aspects including price structure, cost structure, and product structure. Second, the findings showed excellent ability towards TC implementation stages, except for some capabilities that required TC follow-up activities in achieving cost reduction objectives, especially for Car makers as well as when employing the Confrontation strategy. Third, the findings showed an acceptable ability towards integrating TC indicators within the BSC’s perspectives associated with higher ability of Parts and Components makers as well as when employing the Confrontation strategy. Finally, through specific hypotheses testing, the findings showed a positive and significant effect of OCs on TC implementation decision which is significantly non-invariant across the two types of industries and significantly moderated by Non-Confrontation strategies (Cost Leadership and Differentiation). Further, a significant and positive extended effect was found for TC implementation decision on ultimate organizational performance. The findings overall conclude that the company strategy and industry type are main determinants for TC involvement. The main contributions of the study include: applying BSC’s perspectives to measure OCs (literature), using company strategy as a moderating variable, using industry type as a control variable, Rasch Model analysis in the pilot study as well as in the main study using its outputs as implications for SEM analysis (methodology), and providing further understanding on integrating TC and BSC as well as developing a conceptual framework for the integration of TC and OCs from BSC generation model based on the findings (knowledge/findings).

Green supply chain management (GSCM), recognised as an advanced corporate environmental governance (CEG) practice in this study, has gained widespread recognition as a corporate strategy to address firms’ environmental obligations. However, studies which examine this phenomenon in an accounting context are limited. The thesis addresses this gap in the literature by examining four fundamental GSCM issues: the procedure and practices involved in the GSCM deployment; the key CEG components for the deployment of GSCM; the development of environmental performance measurement system [e-PMS]; and, the role of accountants in the deployment of GSCM. The research issues are examined through a single case study, PROTON Tanjung Malim Sdn Bhd [PTMSB], a car manufacturing and assembly firm operating in Malaysia. Drawing from the literature, a proposed interpretive GSCM framework is used to analyse and discuss the first research issue. As proposed in the Interpretive GSCM framework, the case findings affirm that the procedure-led Plan-Do-Check-Act [PDCA] ISO 14001 Environmental Management System [EMS] framework facilitates the deployment of GSCM at the case firm. The framework postulates ten GSCM practices associated with the procedure-led PDCA-ISO 14001 EMS framework. However, only six GSCM practices, viz green purchasing, green inbound logistics, green manufacturing, green building, green waste management, and inverse flow practice were found at PTMSB. The thesis next explores the fundamental CEG elements required for the deployment of GSCM. Towards this aim, a proposed interpretive e-CEG framework is used to analyse and discuss the findings. The framework postulates five inter-linked CEG components namely environmental principle [e-Principle], environmental policy [e-Policy], environmental people/oversight [e-People], environmental process [e-Process], and environmental performance measurement system [e-PMS] for the deployment of GSCM. The results indicate that all five CEG elements are found in the case firm. However, the extent of application and commitment differs between these inter-linked elements. Furthermore, it is noted that several of the CEG elements are directly linked to the procedure-led PDCA -ISO 14001 EMS framework. Given that e-PMS is an element of the CEG framework, the thesis continues with the exploration of e-PMS at the case firm. The findings indicate that procedure-based and measurement-based issues influence the development of the e-PMS. The procedure-based e-PMS is directly associated with the ISO 14001 EMS, suggesting a system-led development. A system-led e-PMS at PTMSB is supported by the needs-led, audit-led and model-led PMS procedures. Meanwhile, within the measurement-based perspective, several key environmental performance areas [KEPIs] identified within the case firm provide the direction for the development of key environmental performance indicators [KEPIs]. Finally, the thesis argues that the development of e-PMS fits closely with the role of management accountants. Despite these close parallels between the development of e-PMS and the management accountant’s role, the case findings found that management accountants have not responded appropriately to the potential opportunities for greater involvement in facilitating GSCM, particularly in the development of e-PMS.