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Costing Techniques in Supply Chain Cost Management: A Systematic Literature Review

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Abstract

This article aims to present an integrated synthesis of the key components of supply chain cost management (SCCM) practices. To achieve this objective, we conducted a rigorous systematic literature review of scholarly publications focusing on SCCM. A structured content analysis was performed on carefully selected studies published over the past two decades in English-language, peer-reviewed journals. The findings indicate that both internal and inter-organizational costing techniques play a significant role in shaping effective SCCM practices and are positively associated with improved SCCM outcomes. By synthesizing the existing literature, this study identifies internal and inter-organizational costing techniques as fundamental components of SCCM and clarifies their relationships with various cost management outcomes within supply chains. These techniques emphasize coordinated and harmonized practices among supply chain partners to achieve greater cost efficiency and transparency. The study also highlights several avenues for future research in this domain. Furthermore, it provides practical managerial implications for supply chain partners seeking to strengthen cost management performance across their supply networks.

Keywords: supply chain cost management, structured content analysis, internal costing techniques, inter-organizational costing techniques, supply chain cost management outcomes, literature review.

I. INTRODUCTION

In the competitive business environment, integrated efforts to minimize several costs are advocated rather than isolated initiatives. Supply chain cost management (SCCM) extends the cost management activities beyond internal cost management (ICM) to manage costs between supply chain (SC) partners. SCCM includes internal cost management (ICM), supplier cost management (SCM), and customer cost management (CCM) involving in the collaborative activities between SC partners (Fayard et al., 2012). Several internal and inter-organizational costing techniques are applied to manage costs in a SC perspective (Oberoi & Tripathy, 2024; Uddin et al., 2020).

SCCM is a complex and structured approach that requires coordination in activities of SC partners to reduce total costs in a SC (Möller et al., 2011). The motive behind SCCM is to find lower-cost alternatives, which would not be possible by individual firm's efforts (Cooper & Slagmulder, 1999). Hence, application of ICM techniques should be monitored meticulously, because SCCM is the extended applications of ICM approaches in the SC setups (Cooper & Slagmulder, 2004; Malhotra

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et al., 2005; and Srivastava, 2008). Internal and external coordination between supply china partners is highly crucial in SCCM in corporate sector and in public sector as well (Pereira et al., 2022; Uddin & Akhter, 2019; and Uddin et al., 2020).

To shed some insights on how to contribute on SCCM practices, we analyzed literature on cost management techniques in SCCM. The necessity for further research on costing techniques in SCCM is indicated by Möller et al.'s (2011) guideline to research on joint cost management practices. Fayard et al. (2012) call for more research on various recourses that enable firms to involve in SCCM. Uddin et al. (2020) also ask for multi-firm cost management practices in a SC perspective. We notice these research calls by presenting the subsequent research questions:

RQ$_1$: What are the key costing techniques in SCCM practices exposed in the current literature? What is the status of research on such techniques and SCCM outcomes?

RQ$_2$: What research gaps can direct further investigations?

To address these research questions, we performed a systematic literature review emphasized on costing techniques in SCCM practices. A systematic literature review is suitable for plotting, appraising, and synthesizing divergent parts of literature to construct the knowledge base within a field (Shaffril et al., 2021; Yaacob et al., 2024). A systematic literature review should be performed before empirical study. Part of literature from the systematic review can be employed as background review in the empirical research (Xiao & Watson, 2019). Moreover, Identification of research gaps and formation of new research agendas can be done through systematic literature reviews.

This paper contributes to the domains of management accounting and SCCM by combining and synthesizing the results of diverge pieces of literature that cover costing techniques in SCCM practices. We recognized the significance of two vital components of costing techniques in SCCM practices as the outcomes of our literature survey: internal costing techniques of SCCM, and inter-organizational costing techniques of SCCM. Specifically, internal costing techniques include a set of activities and routines that permits firms to control their internal costs and take cost management decisions (Fayard et al., 2012). Inter-organizational costing techniques include approaches to harmonizing the activities of a firm and its key suppliers and customers so that the total costs in the alliance can be minimized (Cooper & Slagmulder, 1998). We find gaps related to internal costing techniques and inter-organizational costing techniques and offer spaces for further studies to fill these gaps.

II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

A solid theoretical foundation is required to understand the development and implementation of supply chain cost management (SCCM) strategies within integrated supplier networks. This section summarizes the research on SCCM and its theoretical basis, particularly in the context of transaction cost economics (TCE). The goal is to present a logical framework that links SC performance, inter-organizational collaboration, and cost management tactics.

2.1. Supply Chain Cost Management (SCCM)

The term supply chain cost management (SCCM) is a collection of strategic and integrated approaches that businesses in a SC use to maximize value creation and reduce total costs across the network (Cooper & Slagmulder, 2004; Ghanbari et al., 2022; and Orenstein et al., 2016). It is not limited to the internal boundaries of an organization; SCCM considers external cost drivers and inter-organizational activities. Buyers and suppliers often need to collaborate to share cost information, increase transparency, and reduce duplication.

Porter (1985) showed in his early research that effective coordination and optimization of value chain activities can help reduce SC costs. Based on this, the concept of strategic cost management—such as value chain analysis, strategic positioning analysis, and cost driver analysis—was introduced by Shank (1989) and Shank and Govindarajan (1992). These elements form the basis of modern SCCM and encourage businesses to look at cost management from an external perspective.

According to recent research, individual organizations' efforts to reduce costs alone often do not yield the desired results (Du et al., 2024; Geng et al., 2022). Rather, effective cost reduction and operational efficiency require inter-organizational coordination and goal setting (Bentzen &Torfing, 2023, 2023; Lee et al., 2025). SCCM is now increasingly seen as a collaborative process, where partners work together to reduce inefficiencies, improve processes, and achieve integrated benefits (Uddin, 2025; Uddin et al., 2025).

SCCM reduces costs in two main ways (Kulmala et al., 2002):

1) Structural optimization: reducing transactional inefficiencies by strengthening inter-organizational boundaries.
2) Process-based cost reduction: finding cost savings in logistics planning, outsourcing choices, and product design.

For example, information asymmetry in outsourced supply relationships can lead to misspecification or overestimation of costs (Cooper & Slagmulder, 2004). To address this, early supplier involvement and joint product development help reduce costs by reducing this mismatch (Flankegård et al., 2021; Merminod et al., 2022). SCCM aims to not only achieve internal efficiencies, consistent with long-term competitiveness and resilience, but also to extend the integration of processes and information beyond the organization (Ghanbari et al., 2022; Uddin et al., 2025).

2.2. Transaction Cost Economics (TCE) and Its Relevance to SCCM

Transaction cost economics (TCE) is a powerful theoretical framework used to understand inter-organizational coordination in SCs. This explains that economic transactions can be internal or external to the organization (i.e., insourcing vs. outsourcing), and that minimizing transaction and production costs is a key driver of these decisions (Ketokivi & Mahoney, 2020; Williamson, 2008).

According to TCE, the main factors that drive transaction costs are opportunism, bounded rationality, asset specificity, and uncertainty (Grover & Malhotra, 2003; Yang et al., 2012). These factors have a significant impact on SCCM governance, contract design, and supplier selection. For example, outsourcing a very specific component increases the risk of supplier opportunism and increases transaction costs.

To reduce these costs, organizations adopt various governance strategies, such as: relationship-based partnerships, vertical integration, or long-term contracts (Anderson & Dekker, 2009a; Chen et al., 2022). These governance strategies can ensure cost-related information sharing, quality control, and reliable supply. According to TCE, regular communication with SC partners creates routines that reduce coordination and monitoring costs, reduce self-interest, and build trust (Ketokivi & Mahoney, 2020; Manfredi & Capik, 2022). These dynamics are helpful in implementing the collaborative cost reduction strategies discussed in SCCM.

TCE also supports the need for information integration, which helps improve cost management decision-making and reduce information confusion (Ghanbari et al., 2022). This theory suggests that businesses benefit from partnerships where transaction costs and risks are shared, thereby improving overall supply chain performance.

2.3. Conceptual Framework

A review of the literature on SCCM and TCE shows that a strategically managed network of relationships is essential for effective cost management in the SC. While SCCM provides the effective processes required for cost optimization, TCE explains the circumstances under which businesses participate in cost management collectively.

These two perspectives are combined to form a conceptual framework that has three main pillars:

1) Drivers of cost management (SCCM): Information transparency, supplier collaboration, and alignment with the value chain.
2) Governance strategies (TCE): Contracts, trust-based relationships, and the density of mutual communication.
3) Outcomes: Improved SC performance, lower transaction costs, and lower operational costs.

The current research is based on this integrated framework, which highlights how both—strategic collaborative practices and transactional risks related to the SC—influence cost management strategies.

2.4. Theoretical Development and Hypotheses

This section presents the results of the systematic literature review in more detail, including more specific theoretical developments and hypotheses. Using the perspectives of transaction cost economics (TCE) and supply chain cost management (SCCM), we provide a comprehensive analysis that:

1) Summarizes the current state of research (RQ1),
2) Identifies theoretical gaps and future research goals (RQ2), and
3) Formulates hypotheses on the theoretical basis to guide empirical research.

2.4.1. Internal costing techniques and SCCM results

Activity-based costing (ABC), target costing, time-driven ABC, and value chain analysis are examples of internal costing techniques—cost management techniques that are strictly performed within the organization. These techniques aim to increase awareness, accountability, and process efficiency about internal costs—which are essential for SCCM success.

The literature suggests that internal costing methods are important in achieving SCCM outcomes (Gonçalves et al., 2018; Vann, 2016). ABC and target costing in particular have received much research, as they have proven links to profitability and product cost control (Bhushan et al., 2017). However, it is now widely accepted that no single method is always best. Rather, the combined or complementary use of multiple methods can overcome the limitations of a single method (Pereira et al., 2022).

Researchers have proposed updated models such as time-driven ABC to reduce the rigidity of the ABC method (Gonzalez et al., 2017; Hofmann& Bosshard, 2017). Again, organizations are incorporating Kaizen costing into the production process as a complement to target costing (Smith & Lockamy, 2000).

However, there is not yet sufficient empirical research on the impact of the type or combination of internal strategies applied across industries. In addition, little is known about the role of internal value chain analysis in the long-term cost benefits of SCCM.

Based on strategic cost management and TCE theory, we hypothesize:

H_1: the use of multiple internal costing techniques (e.g., ABC, target costing, Kaizen costing) has a positive effect on SCCM outcomes.

H_2: the alignment of internal costing techniques with the organization's strategic priorities mediates the relationship between cost management practices and SC performance.

2.4.2. Inter-organizational costing techniques and SCCM outcomes

Inter-organizational costing techniques enable SC participants to work together to control and reduce costs. These include concurrent engineering, total cost of ownership (TCO), Joint Target Costing, and open book accounting (OBA).

The literature suggests that mutual commitment, trust, and information sharing—called relational governance—are critical to the successful implementation of these techniques (Agndal & Nilsson, 2010; Windolph & Möller, 2012). For example, OBA is only effective when there is transparency and high-quality information sharing between the two parties.

These techniques aim to reduce system-wide costs, not just the organization's own costs. However, challenges such as reluctance to disclose confidential information, disproportionate incentives, and lack of formal enforcement mechanisms can limit their effectiveness (Anderson & Dekker, 2009a; Farias & Gasparetto, 2016).

How different expectations of cost-sharing programs are managed when the same supplier has relationships with multiple buyers is an understudied issue. Implementing joint costing processes in multi-tier supply chain networks is also a complex issue.

According to the TCE perspective, which emphasizes the reduction of transaction costs and opportunity cost in inter-organizational transactions (Williamson, 2008), we propose:

H_3: inter-organizational costing techniques (e.g., OBA, joint target costing) have a positive impact on SCCM outcomes.

H_4: the quality of information sharing moderates the relationship between inter-organizational costing practices and SCCM performance.

2.4.3. Integration of internal and inter-organizational costing techniques

The literature has very limited discussion of the link between internal and inter-organizational costing approaches. While there is well-established research on both separately, there is limited research on how they should be integrated in the same SC environment.

According to our analysis, those that align their external cost-sharing mechanisms with their internal cost structures can better optimize SCCM outcomes. For example, insights gained from internal value chain analysis can be helpful in joint costing decisions with suppliers. On the other hand, inter-organizational cost targets can influence internal cost allocation and investment decisions. However, empirical research on the consistency or synergy between these two areas is still lacking.

To fill this research gap and build a stronger theoretical foundation, we propose:

H_5: integration of internal and inter-organizational costing techniques is positively related to SCCM performance.

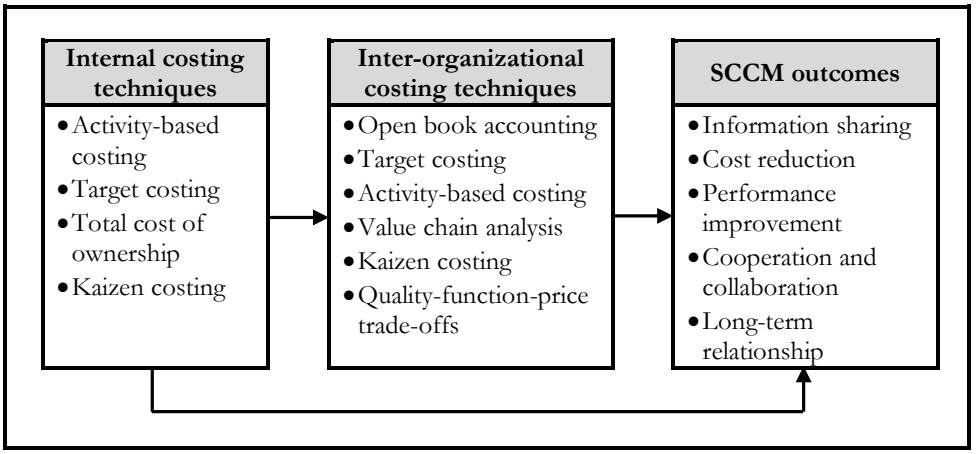
H_6: strategic alignment between internal processes and inter-organizational practices mediates the relationship between costing strategy integration and SCperformance.

2.5. Research Framework

The proposed research framework includes internal and inter-organizational costing practices, important enabling factors (e.g., trust, information exchange, and strategic alignment), and the expected outcomes of SCCM, which are presented in

Figure 2.1. This framework provides a theoretical foundation for further model development and empirical testing.

Figure 2.1
Research Framework of SCCM



III. RESEARCH METHODOLOGY

The intent of this review is to extensively investigate the novelty on costing techniques in SCCM practices recognizing the core components and the linkage observed until now. We carry out this aspire through a literature survey based on systematic content study. A structured content analysis is suitable for systematic evaluation of the subject matters for further communication. It mainly focuses on the written documents in a structured way that facilitates to enhance adequate literature survey and reproduction of similar literature. According to Tranfield et al. (2003), systematic literature survey can provide two benefits: (i) consolidation of research results in a particular field through plotting, assessing, and combining distinct segments of literature, and (ii) recognition of research gaps for future investigation. The benefits of a systematic literature review are also echoes by Koberg and Longoni (2019). They mentioned that "…a systematic literature review also allows for the collection and analysis of a significant amount of evidence in a manner that is transparent, reliable and replicable". One technique for methodically assessing the themes of recorded communication is structured content analysis. Because it enables a rule-governed knowledge of the written text's focus, improving replicability, it is helpful for creating quality literature evaluations.

To increase firmness of our study, we have followed the structured content analysis prospered by Seuring and Gold (2012). They suggested a four-stage procedure for literature survey based on structured content analysis. Those stages are: (i) material collection, (ii) descriptive analysis, (iii) category selection, and (iv)material evaluation. The outcomes of the material collection step are shown below, along with a detailed description of each of the four steps. Section presents the findings from the material evacuation, descriptive analysis, and category selection.

3.1. Material Collection

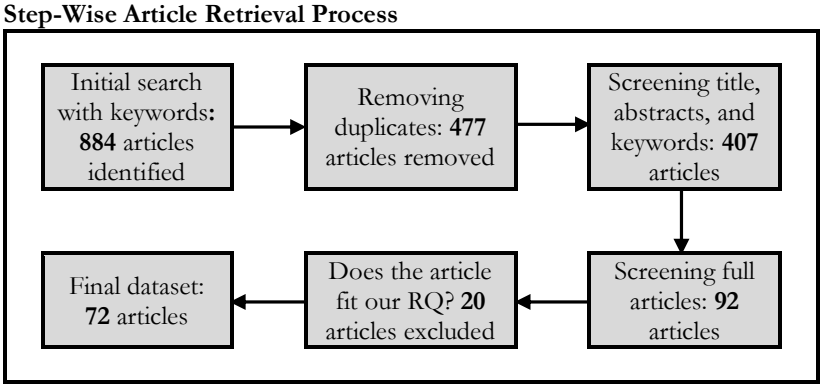
We delimited the materials to be analyzed and defined the unit of analysis. Hence, we encircled the searching of articles published in English language impact factor journals. We also encircled the searching process by using keywords related to the key variables that notify the research questions: costing techniques, SCCM practices. We selected articles published in the period ranging from 2000 to 2024. We started collecting

relevant articles using web of science and Scopus databases. Particularly, Scopus database is renowned for its extensive collection of journals in business and management (Ahi & Searcy, 2015). We have used the following keyword strings:

1) ("Costing technique" OR "costing method" OR "cost control") AND ("supply chain" OR "inter-organization" OR "inter-firm" OR "network").
2) ("Supply chain cost management" OR "inter-organizational cost management" OR "inter-firm cost management "OR "network cost management") AND ("costing technique").
3) ("Supply chain cost management" OR "inter-organizational cost management" OR "inter-firm cost management" OR "network cost management") AND ("internal costing" OR "inter-organizational costing").

As presented in Figure 3.1 the primary search resulted 884 articles. Then we removed duplicates and 488 articles retained for further investigation. Subsequently, we advanced for reviewing the abstracts of 407 papers to check their fitness in terms of our research questions. Notably, only SC and inter-organization focused articles were considered for further evaluation. Ultimately, 92 articles remain in the final step. We reviewed full papers to find only the papers depicting at least costing issues in SC or inter-organizational context. Subsequently, 20 papers were removed from the dataset, as they did not properly match our research questions. Finally, we retrieved 72peer-reviewed journals' articles.

Figure 3.1
Step-Wise Article Retrieval Process



3.2. Descriptive Analysis

In this stage, we assessed the formal features of the articles that we collected and provided the avenues for the further assessment of those articles. In this assessment process, we focused date of publication, journal, methodology, data analysis, theoretical/empirical background of each article.

3.3. Category Selection

In this stage, we classified the reviewed articles as per pattern of category identification. According to Seuring and Gold (2012), we succeeded inductive and deductive approaches for selecting systematic categories. We deduced base systematic/analytic categories in the first level. These categories represent SCCM practices; suggest that a focal firm may follow diverse approaches to ensure SCCM outcomes in a multi-level SC. These approaches include internal costing techniques, inter-organizational costing techniques, and SCCM outcomes. Subsequently, these three components were inductively and iteratively advanced through the analysis of retrieved articles.

3.4. Material Evaluation

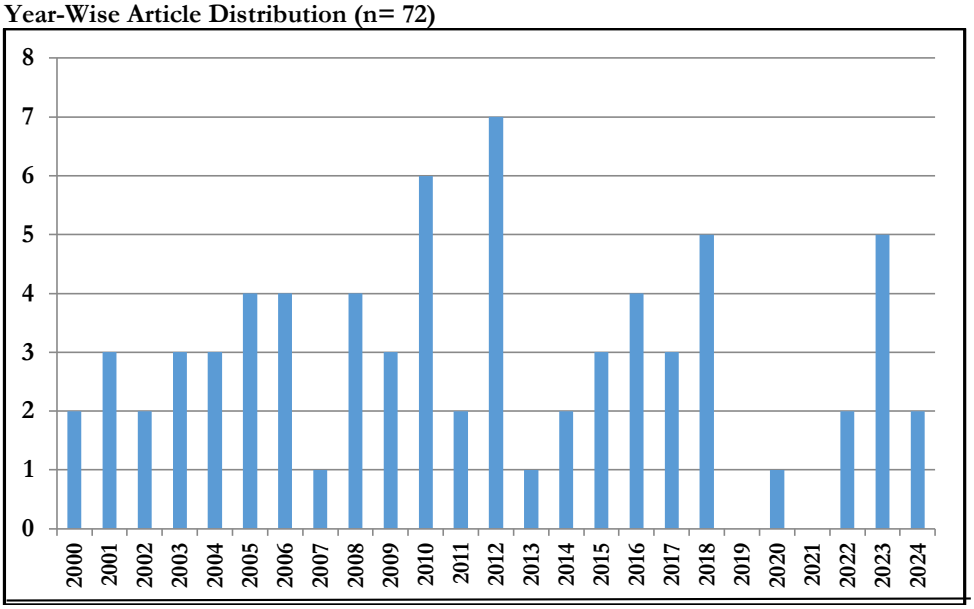
In this stage, we coded all articles against the categories selected in the category selection stage. We coded each article to reveal the internal costing techniques and the inter-organizational costing techniques applied by a focal firm to ensure SCCM outcomes. Research gaps were also identified in current research to guide further research.

IV. RESULTS AND DISCUSSIONS

4.1. Descriptive Analysis

Figure 4.1 presents the distribution of articles in the reviewed time horizon. Our selected all the papers were published in the period of 2000 to 2024. In 2012, the highest numbers of articles were published (7 articles). The trend in publication dates provides the evolution of costing techniques in SCCM practices over time.

Figure 4.1
Year-Wise Article Distribution (n= 72)



The selected 72 articles were published in the 38 journals in several research fields. This outlet analysis for our dataset indicates that researchers in accounting and SC as well as other fields of management considered the SC costing issues equally. The existence of SCCM investigation in journals beyond the accounting and supply management field may reveal the growing significance of SC research and rising appreciation by researchers in diverse domains of the potential that SC costing exhibits for highlighting cost management concerns. Regarding research methods, we categorized articles as theoretical/conceptual, quantitative qualitative or mixed methods. In the dataset, 75% articles belong to the classifications of quantitative, qualitative or mixed methods, out of that 40% articles are qualitative research. The residual 25% are theoretical/conceptual papers.

4.2. Category Selection

As mentioned in the previous section, our initial analytic categories were internal costing techniques, inter-organizational costing techniques, and SCCM outcomes. Table 4.1 presents depiction of each category. We intuitively refined these initial categories during material evaluation. A deductive development took place as the literature review

was being completed, leading to the final analytic categories that were used to synthesize the material of the evaluated articles. Our review found two key elements of SCCM practices: internal costing techniques and inter-organizational costing techniques. We coded all articles to reflect the internal costing techniques and inter-organizational costing techniques that used by a focal firm to ensure SCCM outcomes. Internal costing techniques were coded as per the specific applications a focal firm to manage costs within its cross-functional activities. Inter-organizational costing techniques were coded conforming to particular executions of a focal firm and its SC partners to manage costs across the SC.

Table 4.1
Category Selection and Description

Category	Description	References
Internal costing techniques	Allow a firm to manage its internal costs and take cost management resolutions.	Askarany et al. (2010); Dekker and Smidt (2003); Fayard et al. (2012); Gonçalves et al. (2018); Hofmann and Bosshard (2017); Lodh and Gaffikin, 2003; Uddin (2013a); and Wagner (2008).
Inter-organizational costing techniques	Allow a firm to manage supply chain costs through collaboration with its supply chain partners and make joint cost management decisions.	Agndal and Nilsson (2009); Ahlgren and Lind (2023); Cooper and Slagmulder (2004); Fayard et al. (2012); Fu and Fu (2015); Hofmann and Bosshard (2017); Möller et al. (2011); and Uddin et al. (2020).
SCCM outcomes	Describe the shared benefits of joint cost minimization and managerial synergies between supply chain members.	Cooper and Slagmulder (2004); Fu and Fu (2015); Gonçalves et al. (2018); Khoruzhy et al. (2023); Möller et al. (2011); and Smith and Lockamy (2000).

4.2.1. Internal costing techniques

Our review found a wide range of internal costing techniques that were evidenced from several articles. In the context of SCCM, the most prevalent internal costing method is activity-based costing (ABC), coded in 10 articles. The focus of ABC is to identify firm's activities or business process and relevant cost drivers to find activity costs to the suitable cost objects (e.g., products, processes, customers, suppliers, distributors) (Anderson, 2006; Fayard et al., 2012; Ittner et al., 2002; and Schulze et al., 2012).

Target costing, coded in 7 articles was the second most prevalent internal costing technique. Target costing is a planned approach for computing the cost at which a product must be manufactured to earn the expected level of profitability at the product's projected sales price ensuing predefined functionality and quality (Dekker & Smidt, 2003; Fayard et al., 2012; and Uddin et al., 2020). Target costing focuses on the product development and design processes.

Moreover, this review also suggests that in the SCCM perspective, firms follow kaizen costing/continuous improvement and total cost of ownership. Specifically, kaizen costing emphasizes costs reduction in production and distribution phases (Modarress et al., 2005; Ramos, 2004). Besides, Wouters et al. (2005) defined total cost of ownership "is a cost accounting application that enables purchasing decision-makers to combine value and price in making sourcing decisions." It assists firm in handling with difficulty in its customer markets and structuring the acquisition process more value based (Baršauskaset al., 2008; Degraeve et al., 2005). Other costing techniques such as internal value chain analysis, life cycle costing; inventory management, quality control, and

business process reengineering were also cited as internal costing techniques (Fayard et al., 2012; Wouters & Morales, 2014). Table 4.2 summarizes internal costing techniques in our review.

Table 4.2
Internal Costing Techniques Identification

Internal Costing Techniques	References	Article Frequency
Activity-based costing (ABC)	Ittner et al. (2002); Lockamy and Smith (2000); Schulze et al. (2012); Uddin and Hassan (2011); and Uddin(2013a).	10
Target costing (TC)	Gonçalves et al. (2018); Ramos (2004); Uddin et al. (2020); and Wouters and Morales (2014).	7
Total cost of ownership	Baršauskaset al. (2008); Fayard et al. (2012); Ramos (2004); and Wouters et al. (2005).	5
Kaizen costing/ continuous improvement	Fayard et al. (2012); Modarress et al. (2005); and Ramos (2004).	3

4.2.2. Inter-organizational costing techniques

Besides multiple internal costing techniques, a wide range of inter-organizational costing techniques surfaced from this review. The most common inter-organizational costing technique, coded in 27 papers, is open book accounting (OBA). OBA refers to the information sharing with the partners in the supply network (Agndal &Nilsson, 2009; Caglio & Ditillo, 2012a; and Kulmala, 2004). Specifically, OBA relates to cost and management accounting information sharing in the SC (Agndal & Nilsson, 2010; Windolph & Möller, 2012).

The second most prevalent inter-organizational costing technique, coded in 19 articles, is target costing (TC). TC intends to recognize the expenditure at which a goods/product should be produced by calculating the estimated selling price, received from the market, before the goods/product is manufactured, and then deducting the projected profit (Chivaka, 2007; Lockamy & Smith, 2000; and Murata et al., 2014). Though TC includes entire life cycle of a product, supplier involvement is crucial when TC is considered in component level (Agndal & Nilsson, 2009; DhaifAllah et al., 2016). Thus, to meeting TC, sharing of detailed cost information is highly required.

The third most frequent inter-organizational costing technique, coded in 17 papers, is activity-based costing (ABC). ABC deals with identification of activities, relevant cost drivers, and tracing activity cost of cost objects (Askarany et al., 2010; Dekker, 2003; Kulmala et al., 2002; and Lin et al., 2001). Some studies also advocated time-driven ABC in SCCM practices (Gonzalez et al., 2017; Hofmann & Bosshard, 2017; and Pereira et al., 2022). Time-driven ABC applies time equation to compute cost of each activity and the resulting cost model becomes less complex than traditional ABC.

Furthermore, this review suggests that SC partners also rely on other inter-organizational costing methods such as life cycle costing (Jack et al., 2018; Ogan, 2010; and Wang et al., 2018), inter-organizational cost investigations (Agndal & Nilsson, 2009; Cooper & Slagmulder, 2004; and Fayard et al., 2012), concurrent engineering (Cooper & Slagmulder, 2004; Stentoft et al., 2016; and Vann, 2016), cost table (Agndal & Nilsson, 2009; DhaifAllah et al., 2016; and Sohn et al., 2015), and non financial measurements (Håkansson & Lind, 2006). Table 4.3 summarizes inter-organizational costing techniques in our review.

Table 4.3
Inter-Organizational Costing Techniques Identification

Inter-Organizational Costing Techniques	References	Article Frequency
Open book accounting (OBA)	Agndal and Nilsson (2024); Alenius et al. (2015; Caglio and Ditillo (2012b); Caglio (2018); Fehr and Rocha (2018); Jakobsen (2010); Kajüter and Kulmala (2005); Kumra et al. (2012); Möller et al. (2011); Mouritsen and Thrane (2006); Piontkowski et al. (2012); and Suomala et al. (2010).	28
Target costing (TC)	Anderson and Dekker (2009a); Jack et al. (2018); Lamming et al. (2005); Mouritsen et al. (2001); Smith and Lockamy (2000); and Sohn et al. (2015).	19
Activity-based costing (ABC)	Bastl et al. (2010); Lamming et al. (2005); Schulze et al. (2012); Vann (2016); and Ylä-Kujala et al. (2018).	17
Value chain analysis (VCA)	Coad and Cullen (2006); Håkansson and Lind (2006); Möller et al. (2011); Uddin et al. (2020); and Wagner (2008).	12
Kaizen costing/continuous improvement	Agndal and Nilsson(2009); Anderson and Dekker (2009a); Lamming et al. (2005); and Murata et al. (2014).	9
Quality-function-price (QFP) trade-offs	Cooper and Slagmulder (2004); Fayard et al. (2012); Mouritsen et al. (2001); and Sohn et al. (2015).	8
Digitization and blockchain	Mukwarami et al. (2023); O'Leary (2023); Rijanto (2024); and Sarwar et al. (2023).	4

4.3. Material Evaluation

We present a summary of the latest literature on costing techniques in SCCM practices. We investigate how internal and inter-organizational costing techniques relate to SCCM outcomes, and then examine they relate to each other. This investigation presents the base of our depiction of the state-of-the-art of costing techniques in SCCM and discloses significant gaps in the literature which facilitate to suggest future research guidelines.

4.3.1. Content analysis: Internal costing techniques and SCCM outcomes

Different internal costing techniques are related to different types of SCCM outcomes. Table 4.4 presents the brief results of internal costing techniques practiced in SCCM perspective.

Several articles presented costs reduction in different stages as a vital outcome of SCCM practices. Lockamy and Smith (2000) discussed shortcomings of traditional ABC and advocated target costing for meeting customer requirements through costs reduction. Dekker and Smidt (2003) also found necessity of applying target costing for costs reduction in product development and design departments. On the other hand, Ittner et al. (2002) advocated for ABC in manufacturing costs reduction through quality and cycle time improvements. Thus firms use costing techniques aligned with their strategic goals to reduce costs in different stages in operations (Uddin, 2013b; Vann, 2016). Performance improvement is another key SCCM outcome. Internal costing techniques (e.g., ABC, target costing, kaizen costing, total cost of ownership, internal value analysis, activity analysis) facilitates decision making and synchronization of

activities across the SC and can effect in individual firm and overall SC enhanced performance (Ittner et al., 2002; Ramos, 2004; and Vann, 2016).

Furthermore, SCCM outcomes also include competitive advantage through customer satisfaction, innovation, and communication and collaboration. To meet customer requirements, frequent communication and information sharing is very crucial (Uddin et al., 2020; Uddin, 2022). SC member jointly works for new product and process development to meet customer demands and capture new markets (Gonçalves et al., 2018). Collaboration with each other in SC through costing practice alignment results operational and strategic synergies and efficiency.

Table 4.4
Internal Costing Techniques and SCCM Outcomes

SCCM Outcomes	References	Results
Cost reduction	Dekker and Smidt (2003); Ittner et al. (2002); Lockamy and Smith (2000); and Vann (2016).	Costs reduction in product development, process and manufacturing stages.
Performance improvement	Ittner et al. (2002); Ramos (2004); and Vann(2016).	Financial, operational and overall supply chain performance improvement.
Competitive advantage	Ramos(2004); Vann(2016); and Uddin et al. (2020).	Competitive advantage through collaborative efficiency and strategic goal achievement.
Product and service innovation	Gonçalves et al. (2018).	Target costing facilitates in product and service innovation.
Communication and negotiation	Ramos(2004); Uddin et al. (2020).	Communication and negotiation between supply chain partners and resulting social bandings.

4.3.2. Content analysis: Inter-organizational costing techniques and SCCM outcomes

Different inter-organizational costing techniques are associated with different types of SCCM outcomes. Table 4.5 presents the brief results of inter-organizational costing techniques practiced in SCCM context.

Inter-organizational costing techniques, particularly, open-book accounting discloses range of cost data of internal accounting systems for joint cost control (Windolph & Möller, 2012). Other techniques also facilitate in cost monitoring and integrated cost information sharing for decision making purpose (Dekker, 2003; Gonzalez et al., 2017). Effective information sharing allows exchange of cost data between SC partners that ultimately improve SC performance through ensuring operational efficiency.

Inter-organizational costing techniques involve close teamwork between SC members to attain cost reduction (Cooper & Slagmulder, 2004; Pérez et al., 2008). Therefore, these techniques require the association and product as the key extents to set up the atmosphere for joint cost administration works and progress inter-organizational costs during the product life cycle (Agndal & Nilsson, 2010; Kumra et al., 2012). Inter-organizational costing techniques can assist firms to either mutually uncover ways for the suppliers to produce the elements at a condensed cost, or move initiatives and actions between them so that these initiatives and actions can be executed more proficiently at a condensed cost (Caglio, 2018; DhaifAllah et al., 2016). Moreover, it is advocated that the proper execution of inter-organizational costing techniques outcomes improved business relationships, improved productivity, on-time delivery and enhanced operational and competitive performance (Askarany et al., 2010; Ramos, 2004).

The execution of inter-organizational costing techniques requires firms to establish particular goals of costs reduction relating to buyers and suppliers. Moreover, firms involve in collaboration with customers to identify way to meet customer requirements and value creation taking into consideration of customer profitability (Lockamy & Smith, 2000; Uddin & Rahman, 2015; and Uddin et al., 2020). Besides, long-term relationships rely on the reimbursement/outcomes achieved from inter-organizational costing practices. These outcomes comprise supplier cost analysis, customer cost calculation and proposing shared cost savings (Kajüter & Kulmala, 2005; Seetharaman et al., 2020; and Suomala et al., 2010). Again, inter-organizational costing techniques result profound communication and collaboration through use of SC partners' management accounting in exchange process. Hence, firms specially involve in joint product and process development that ultimately reduce cost of final product (Agndal & Nilsson, 2009; Uddin et al., 2020).

Table 4.5

Inter-Organizational Costing Techniques and SCCM Outcomes

SCCM Outcomes	References	Results
Cost information sharing	Dekker (2003); Gonzalez et al. (2017); Mouritsen et al. (2001); Murata et al. (2014); and Windolph and Möller (2012).	Cost monitoring and integrated cost information sharing through application of inter-organizational costing techniques
Cost reduction	Agndal and Nilsson (2010); Caglio (2018; Christopher and Gattorna (2005); Cooper and Slagmulder (2004); DhaifAllah et al. (2016); Fu and Fu (2015); Kumra et al. (2012); McIvor (2001); Pereira et al. (2022); and Sohn et al. (2015).	Comprehensive approach in joint product and process development and costs reduction the supply chain.
Performance improvement	Askarany et al. (2010); Ramos (2004).	Financial, operational, and competitive performance improvement
Meeting customer requirements	Lockamy and Smith (2000); Smith and Lockamy (2000);and Uddin et al. (2020).	Quick response to customer demand and order fulfillment resulting superior value creation for customers.
Long-term relationship	Kajüter and Kulmala (2005);Kulmala et al. (2002); and Suomala et al. (2010).	Trusted repeated transaction with supply chain partners and continuation of long-term relationships.
Cooperation and collaboration	Agndal and Nilsson (2009); Anzilago and Beuren (2022); Fehr and Rocha (2018); and Uddin et al. (2020).	Deepest collaboration around inter-organizational costing issues and special emphasize on joint product and process development and customer relationship management.

4.3.3. Content analysis: Internal and inter-organizational costing techniques

Few articles have discussed the relationship between internal costing techniques and inter-organizational costing techniques. Smith and Lockamy (2000) argued that traditional ABC is a deficient management accounting techniques to achieve shared benefits in the SC. Consequently, they emphasized on two variables, customer requirements, and SC agility in defining value-based target costing. To develop a strong SCCM capability and efficient application of inter-organizational costing techniques,

internal costing techniques (e.g., ABC, target costing, kaizen costing, value analysis, activity analysis etc.) have crucial role (Fayard et al., 2012; Kajüter & Kulmala, 2005; Uddin & Akhter, 2012; and Vann, 2016). Efficient application of internal costing techniques can be helpful in facilitating in collaborative practices of costing techniques in the SC to attain shared benefits for all participating firms (Dekker, 2016). Table 4.6 presents the brief results of internal and inter-organizational costing techniques practiced in SCCM context.

We present a conceptual framework for SSCM practices. As shown in Figure 2.1, our framework connectsinternal costing techniques and inter-organizational costing techniques to SCCM outcomes.

Table 4.6
Internal Costing Techniques and Inter-Organizational Costing Techniques

References	Main Results
Smith and Lockamy (2000)	Target costing enables firms to set value-based target costing in supply chain context.
Kajüter and Kulmala (2005)	The extent of internal cost accounting system to produce accurate cost data can support the execution of open book accounting.
Fayard et al. (2012)	Internal costing techniques facilitates in executing inter-organizational costing techniques.
Dekker(2016)	Alignment between internal costing techniques and inter-organizational costing techniques can achieve shared benefits in the supply chain perspective.
Vann (2016)	Internal costing techniques emphasize on development of a strong SCCM capability.

4.4. Theoretical Contributions

This study has made several important contributions to the theoretical development of SCCM:

1) Providing an integrated framework: where cost accounting and strategic supply chain decision-making are linked. We identify internal and inter-organizational costing techniques as two fundamental pillars of SCCM.
2) Transaction cost economics (TCE) extension: we show how coordination costs, trust, and knowledge asymmetries affect costing method selection and effectiveness beyond firm boundaries. To extend TCE to multi-level supply chain cost integration, we propose that internal costing techniques can serve as an antecedent to inter-organizational collaboration.
3) Linking two literatures: this review draws conceptual links between supply chain integration and strategic cost management—two fields that are typically discussed separately. In our view, collaboration between external partners and internal accounting systems is essential for achieving cost leadership and effective efficiency.
4) Developing research hypotheses: this review proposes a theoretical framework and six research hypotheses that can be tested in further empirical research—to understand how costing methods affect supply chain performance.

4.5. Managerial Implications

Businesses should adopt a strategic SCCM approach to respond to growing cost challenges and customer-driven pricing pressures. The following managerial insights emerge from this review:

1) Holistic cost management: businesses should not rely on a single or conventional costing strategy. Rather, greater cost efficiency can be achieved across the SC through

the integrated application of internal (e.g. ABC and target costing) and external (e.g. OBA and TCO) techniques.

2) Strategic alignment: internal costing methods (e.g. value chain analysis) must be strategically aligned with inter-organizational practices to ensure effective collaboration with suppliers and customers. For example, target costing methods used internally can become a common model among SC partners.
3) Multi-tier integration: managers should participate in joint development projects and cost-sharing activities not only with key suppliers, but also with second- and third-tier partners—this increases transparency, visibility, and overall cost savings.
4) Development of capabilities: SC specialists and management accountants should develop internal costing and collaboration skills. Investment in shared information systems, collaborative planning sessions, and training programs are essential to achieve cost transparency and trust.

4.6. Practical Integration of Theory into SCCM

While this review identifies internal and inter-organizational costing techniques as central to SCCM, effective application of these techniques must be based on a theoretical foundation. Although this study uses TCE theory as a basis, we propose some criteria for the application of costing techniques in different SC contexts to bridge the gap between theory and practice. These criteria are based on the following theoretical frameworks: transaction cost economics (TCE), strategic cost management (SCM), and resource-based view (RBV). The theoretical integration framework is presented in Table 4.7.

Table 4.7
Theoretical Integration Framework for SCCM Techniques

Theory	Key Principle	Application to SCCM	Criteria for Technique Selection
Transaction cost economics (TCE)	Firms seek to minimize transaction and coordination costs.	Use inter-organizational costing techniques (e.g., OBA, TCO) when transaction costs are high due to uncertainty or complexity in supplier relationships.	1. High asset specificity. 2. Opportunism risk. 3. Need for long-term collaboration.
Strategic cost management (SCM)	Costing should support competitive strategy (cost leadership or differentiation).	Use target costing and value chain analysis internally to align product cost with strategic goals.	1. Focus on strategic positioning. 2. High-margin pressure. 3. Complex product design process.
Resource-based view (RBV)	Unique internal capabilities provide competitive advant-age.	Leverage time-driven ABC or internal VCA to enhance operational efficiency and deploy resources effectively.	1. High internal process complexity. 2. Resource reallocation needs. 3. Custom production environments.
Relational view	Competitive advantage emerges from inter-firm collaboration and joint capabilities.	Apply joint costing practices (e.g., joint target costing, shared cost forecasting) with trusted SC partners.	1. Established trust-based relationships. 2. Joint innovation initiatives. 3. Shared performance goals.

V. CONCLUSION

Supply chain cost control is a strategic imperative in an increasingly competitive and cost-sensitive corporate environment. This review demonstrates that successful implementation and coordination of internal and inter-organizational costing strategies are critical to achieving SCCM outcomes—which simultaneously advances academic theory and business practice. Businesses can improve efficiency, responsiveness, and cost competitiveness by aligning their internal costing systems with supply chain partners through collaborative initiatives. This review provides the theoretical foundation and practical advice needed to transform SCCM from a collection of discrete tools to an integrated strategic capability.

5.1. Limitations

Despite its important contribution, this study has some limitations:

1) Selection bias: due to the use of keyword-based searches, this study only included articles from certain peer-reviewed journals; corporate reports, grey literature (unpublished or non-mainstream research), and non-English language publications were excluded.
2) Influence of personal bias in coding: Although a structured content analysis method was used, the personal perspective of a single researcher may introduce bias in the theme analysis.
3) Limited scope of discussion: digital transformation in cost management (e.g., artificial intelligence-driven costing), which could be a promising research area, was not included in this review.

However, despite these limitations, this review presents a comprehensive collection of SCCM practices in a systematic way, which is helpful in advancing knowledge on this topic.

5.2. Future Research Directions

We suggest additional research in the following areas:

1) Industry-specific applications: analyzing how different industries, such as manufacturing and service sectors, implement and benefit from the combination of different costing strategies.
2) Multi-tier supply chains: analyzing costing practices in complex networks that involve multiple suppliers and buyers.
3) Digital transformation: how digital solutions such as blockchain, artificial intelligence (AI), and enterprise resource planning (ERP) can improve the accuracy, transparency, and efficiency of the joint costing process.
4) Supply chain responsiveness and agility: exploring how dynamic capabilities impact the adoption and effectiveness of SCCM approaches in uncertain environments.

5.3. Implications

By identifying and integrating internal and inter-organizational costing techniques that support successful supply chain cost management (SCCM) practices, this systematic study adds new knowledge to the fields of management accounting and supply chain management (SCM). We present a systematic synthesis of existing research, demonstrate theoretical advances, and provide managerial suggestions based on 72 peer-reviewed articles published between 2000 and 2024. Figure 5.1 also presents a thematic assessment of SCCM research between 2000 and 2024.

Figure 5.1
Thematic Evaluation of SCCM Research from 2000 to 2024

2000 - 2008	2009 - 2016	2017 - 2024
Theme: Supply chain costing	**Theme:** Inter-organizational cost management	**Theme:** Supply chain cost management
Techniques: • FPQ trade-offs • Cost investigations • Concurrent cost management • Target costing • Activity perspective • Management accounting techniques • Open book accounting	**Techniques:** • Target costing • Activity-based costing • Open book accounting • Value chain analysis	**Techniques:** • FPQ trade-offs • Target costing • Activity-based costing • Open book accounting • Total cost of ownership • Value chain analysis • Kaizen costing • Information sharing • Digitalization and blockchain technology

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