

Abstract

Due to the missing ability of operating management to react timely to future developments and changes, the strategic section has become more relevant for this section of management accounting. Therefore, over the last decades strategic tools have been implemented into practical management applications and services. Like with any other investment, the focus is on the cost-benefit-relationship of the strategic instrument. A successful tool is defined by generating lowest possible implementation costs, while delivering an optimum performance.

Since measurement models for performance and implementation costs are not emphasized in existing literature, the goal of this diploma thesis is to develop a scheme to define measure and compare the criteria mentioned above. Furthermore, a possible cohesion between performance and costs is examined. In conclusion, the developed models are tested on specifically chosen strategic tools.

In the first part of this thesis, various economical benefit models are reviewed for their usage on strategic tools. Their positive aspects and advantages are combined to develop a new model, which focuses specifically on the performance of strategic tools.

The second part focuses on implementation costs, and with the help of implementations-, project-, and investment accounting, cost generation and application of implementations are discussed. Similar to the performance part, cost allocation possibilities are investigated in order to find an optimal cost allocation scheme for implementation costs.

As mentioned above, the cost-benefit-relation plays the crucial part in the decision whether a strategic management system gets adopted or not. Regarding that, a possible positive or negative connection between performance and costs is examined. Finally, to monitor the practical usage of the developed models, they are applied as strategic tools to life cycle costing, target costing, as well as a balanced scorecard, in order to discuss their performance and implementation costs.