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Different open book accounting practices for different purchasing strategies

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Abstract

Extant studies of open book accounting focus primarily on data disclosure in long-term, committed purchasing arrangements. We extend research beyond that context by exploring the association between open book practices (in terms of nature and uses of disclosed data as well as conditions of data disclosure) and two different purchasing strategies. Three case studies are performed. Results indicate that within market procurement characterized by a transactional purchasing strategy, cost data primarily serve to reduce purchase price. Therefore, data disclosure is limited in scope and scale, occurs primarily during supplier evaluation and selection, and is characterized by an adversarial atmosphere. Incentives for suppliers to open their books focus on short-term tangible gains. Within a hybrid exchange arrangement characterized by a relational purchasing strategy, data disclosure supports cost reduction, e.g., through joint product development, and is more comprehensive. The atmosphere is less adversarial and

suppliers reap long-term benefits.



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Keywords

Open book accounting; Supply chain management; Cost management; Purchasing strategy; Relationship

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