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Never Lose the War throughout Accounting Strategy

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Abstract: This study aims to interpret the concept of accounting as strategies from conventional concepts point of views, profit business orientation associated with modern historical war strategies point of views by war strategy experts in winning wars on the battlefield. This study uses critical historical, conceptual research/documentary research/library research by combining descriptive analysis, utilizing international and national journal literature indexed at Scopus, and historical data in the form of bibliographies of war strategy experts along with army war strategy manual guidelines. This study finds similarities between accounting techniques in realizing business through the chosen strategy in winning the global and local business competition while maintaining the continuity of business development with war strategies and tactics to win the war both ancient and modern that has been implemented and proven to be able to win a war that utilized 9 strategies from the US Army Manual guidelines. The application of this research is intended for business managers with all the equipment similar to warlords who are equipped with complete equipment and weapon to formulate an appropriate strategy to win a local and global war. This study takes the perspective of the historical philosophy from the warfare of ancient war strategies to modern war strategies into broad modern accounting concepts through accounting techniques.

Keywords: accounting technique, management accounting, strategy, leadership.

永远不会因会计策略而输掉战争

摘要: 本研究旨在通过战争战略专家在战场上赢得战争，从传统概念的观点、与现代历史战争战略相关的利润商业取向、战略观点来解释会计的概念。本研究通过结合描述性分析、利用在斯科普斯索引的国际和国家期刊文献、战争战略专家书目形式的历史数据以及军队战争战略手册指南，使用批判性历史、概念研究/文献研究/图书馆研究。本研究发现会计技术在通过所选择的战略实现业务方面的相似之处，以赢得全球和本地业务竞争，同时保持业务发展的连续性，以赢得古代和现代战争的战争战略和战术已经实施并被证明是能够利用美国陆军手册指南中的9种策略赢得一场战争。本研究的应用对象是拥有类似于军阀的所有装备的企业管理人员，他们配备了完整的装备和武器，以制定适当的策略来赢得局部和全球战争。本研究从古代战争战略到现代战争战略的历史哲学视角，通过会计技术将其转化为广义的现代会计概念。

关键词: 会计技术、管理会计、战略、领导力。

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1. Introduction

This study aims to interpret accounting concepts with conventional business-oriented concepts for profit or profit associated with modern historical war strategies by war experts in winning wars on the battlefield [1], [2]. This research considers the historical philosophy of warfare from ancient war strategies to modern warfare into a broad modern accounting concept.

Accounting is associated with a war strategy explaining that accounting with its tools, such as financial reports, accountants, auditors, decision-makers, stakeholders, is not seen solely as numbers that accountants must prepare in summarizing specific event periods [3], [4], [5].

Financial reporting of a company with the numbers reflected is the information needed by stakeholders as a starting point for making decisions on certain circumstances to achieve the objectives of each stakeholder. This situation causes information behind the numbers listed in financial reporting to generate a company interpreting a different and overly broad rationale [6].

The accounting apparatus of accountants, auditors, the board of accountants are warlords armed with ammunition and wearing war robes, recognizing as a war strategy to conquer the enemy. Winning the war means obtaining a large area of power to expand the market and be monopolized unilaterally. On the other hand, winning the war means surviving in the short term and even the long-term "How to survive" [4].

Accounting has a battlefield for income, and the income management strategy is a strategy used by many companies to survive by maximizing revenue. Various strategies and tactics are researched, developed, and implemented, increasing the rewards for salespersons and motivating incentives or commissions [7]. Accounting also has a Cost Management Strategy, through a strategy in managing costs by achieving the effectiveness and efficiency of internal and external activities for the company to achieve maximum profits [8].

This research finds similarities between accounting techniques in realizing business through the chosen strategy in winning the global and local business market while maintaining the sustainability of business development with war strategies and tactics to win wars both ancient and modern that have been implemented and proven to be able to sustain business development with exploring the 9 strategies by the US Army Manual [9].

The implication of this research is intended for business managers to utilize equipment as warlords who are equipped with complete equipment and weapons to formulate an exact and appropriate strategy to win local and even global wars.

2. Literature Review

2.1. Meaning of Accounting Perspective as a War Strategy - State of the Art

The description of the facts and arguments used in the discussion of this article by presenting a qualitative description that explores the author's ideas and thoughts or perspectives by utilizing critical historical, conceptual research /documentary research/library research by combining descriptive analysis, by utilizing international and national journal literature and historical data in the form of a bibliography of war strategy experts along with army war strategy manuals.

This state-of-the-art article is raised starting from the thought of an entity to achieve goals from an accounting perspective; thus, winning the battle for global competitive advantage is not done with immature preparation but then with thoughts considering various fundamental and technical aspects [10]. Departing from the perspective of a war executed with certain aims and objectives, even though many parties are disadvantaged or benefited, war needs to be led by a warlord who is reliable in designing an exact and appropriate war strategy. The designed war strategy needs to be considered properly by utilizing the available resources to conquer the enemy and seize the territory in winning the war. In war, it is not only strategies that need attention but also how they are executed into war tactics and collaborated with various war equipment, namely weapons, ammunition, and armor. Winning the war with a few sacrifices became the basis for the thoughts of warlords in designing a strategy.

From an accounting perspective, it is discussed that in business accounting, the main objective of business warfare is that the entity can achieve the main objective of the entity not solitary to generate profits in the short term nevertheless to enable the entity to generate prolonged and sustainable profits in an era of intense competition. That causes the CEO entity leadership to think and consider producing an exact and appropriate business strategy design. A CEO is analogous to a warlord, necessary to design a strategy by considering existing resources as facilities and infrastructure, tools that need to be utilized optimally, enabling entities under the CEO's direction to execute the strategy effectively and efficiently. In line with the method of warfare, when a strategy has been designed, it is necessary to consider the best technique for executing the strategy; hence, in the end, it enables the entity to achieve its objectives and win the competition. State of the art is depicted in Figure 1.

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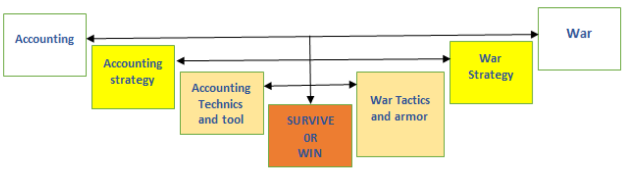

Fig. 1 The accounting perspective as a war strategy

3. Result and Discussion

3.1. The Meaning of Accounting as a War Strategy

This journal uses a literature review study approach because it only describes it based on research evidence and articles on how the historical development empirically formed in accounting strategies so that this study does not use hypotheses.

Accounting is interpreted as "war strategy" and related to a war strategy with its tools, such as financial reports, accountants, auditors, decision-makers, stakeholders, is not regarded as numbers prepared by accountants in summarizing an economic event in a certain period into a complete set of reporting as Income Statement, Changes in Equity Statement, Statement of Financial Position, Cash Flow Statement, and notes to a financial statement [4], [5].

The numbers reflected in the company financial reporting are the information needed by stakeholders as a foundation for making decisions on certain circumstances to achieve the goals of each stakeholder. This accounting information behind the numbers listed in financial reporting results from the company interpreting different and overly broad rationale [6].

The accounting apparatus of accountants, auditors, the board of accountants are warlords armed with ammunition and wearing war robes, recognizing as a war strategy to conquer the enemy. The conquest of the enemy referring to when the warlords fight, which required considering the correct and exact accounting strategy in carrying out innovation and different creativity using techniques or tactics.

Not only to conquer the enemy, however, but the right strategy also needs to be thought about and immediately delivered in winning the war. Winning the war means obtaining a large area of power to expand the market and be monopolized unilaterally. On the other hand, winning the war means surviving in the short term and even the long-term "How to survive" [4].

Accounting introduces a lot of war strategies in seizing territory as well as war strategies for survival. Income management strategy is a strategy used by many companies to survive by maximizing revenue. Various strategies and tactics are researched, developed, and implemented, increasing rewards for salespersons by motivating through incentives or commissions [7]. Accounting also has a strategy in managing costs with a Cost Management Strategy by achieving the company's effectiveness and efficiency of internal and external activities to achieve maximum profits [8].

In addition, accounting moreover contributes thoughts to Asset Management strategy that is a strategy in managing company for their assets optimally in managing the ownership of company assets which at least can be used optimally in creating a positive contribution to increase company profits (Return on Assets) in forming long-term growth which in turn can increase the firm value [11].

More strategies come from accounting concept, especially those related to Debt Management Strategy, which this strategy is focused on proper debt management, whether the debt company is at performing level or in non-performing level, which means that the company does not optimize the use of other sources of funds other than equity capital that comes from investors in boosting the firm value. Furthermore, the Debt to Equity Ratio (DER) of debt to equity or a financial ratio shows the relative proportion of equity and debt used to finance company assets [12]. The higher the ratio, the lower the company's funding provided by shareholders. From the perspective of the ability to pay long-term obligations, the lower the ratio, the better the company's ability to pay its long-term obligations. The higher the DER, the greater the total debt composition (short-term and long-term) than the total equity itself. The impact on the company's burden on outsiders (creditors) is greater.

Another strategy that was born from accounting related to Debt management is leverage meaning the use of assets and sources of funds by companies with fixed costs (fixed expenses) intending to increase the potential profit of shareholders. Where leverage is the company's ability to use fixed assets or funds to increase the level of income (return) for business owners [13].

Apart from that, from accounting, there was also a Capital Management Strategy. Accounting also gave birth to thoughts on the management of capital/equity for the capital owned by shareholders/owners of capital. Capital management is also needed to increase company profits, as seen from equity (ROE) and investment (ROI). Companies must measure risk, develop, and then implement strategies to maintain positive cash flow. This strategy is called a working capital management strategy. An efficient working capital management strategy aims to balance current assets against current liabilities to meet its short-term obligations and maintain operating costs. The two main components of a working capital management strategy are current assets and current liabilities [14].

3.2. Business Leadership - Chief Executive Officer as Warlords

The effectiveness of a company's innovation strategy reflects the reliability of leadership in a company setting. According to [15], organizations interact with human resource management systems and leadership patterns in the competitive value framework theory model. Different organizational leadership patterns will use different human resource management systems. Leadership patterns can be divided into four styles: adaptive leadership style innovation, compassionate style, conservation style, and objective-oriented style. [15] Also, organizational performance using a balanced development leadership pattern was much higher than the other three leadership patterns. Different human resource systems are adopted according to different leadership patterns. When different leadership patterns match human resource systems, organizational performance will vary widely. Furthermore, the human resource system must: with organizational situational factors.

Leadership can create innovative and diverse strategies as proven by [16] that in the shipping industry, the leader network in non-shipping companies is more influential than the shipping company network. The shipping line network is fraught with many critical barriers; The network of shipping executives and directors is filled with many cohesive groups where the longest distance between two company leaders is two companies. [16] also found that interrelated corporate leadership can help resolve agency conflicts in the shipping industry, which harms the size of agency costs. The level of leadership overlap is associated with board size, financial leverage, and profitability. The relationship between earnings and linkages is two-way, implying that interrelated leadership positively affects asset returns.

According to [17], achieving optimal company performance and related to the business strategy of the leader shows how the major strategic decisions are made in a successful FTSE 100 company. [17] highlighted the successful strategy formulation and implementation, corporate strategic transformation, is a key element of success and leadership as an important element in company performance.

3.2.1. Gender Roles in Leadership

Leadership in creating optimal company performance classifies the character of a leader's facial appearance as an effective manifestation of strategic innovation, as expressed by Pillemer, who examines the relationship between CEO facial appearance, gender-related traits, and corporate financial performance as described. shown by Fortune 1000 company profit rankings [18]. Female CEOs rated higher than male CEOs on communal traits (support, affection, warmth). In contrast, male CEOs rated higher than female CEOs on agent traits (dominance, leadership, strength), consistent with social role theory. [18] revealed that female CEOs, the communal composite predicts firm rankings and profits, and the agent composite predicts the firm's ranking marginally.

Therefore, gender for leadership does not need to be questioned when each leader can provide a unity of command responsible and carried out properly, as expressed by [19], namely when gender equality in the workplace includes wages, opportunities, and treatment. Although there has been an improvement in all these areas in recent decades, one area of constant concern is the low proportion of women in business leadership positions, particularly CEOs or business owners. [19] also reveal that women tend not to lead bigger and higher-performing companies in almost all industries. In addition, evidence suggests that women lead to fewer stable companies. In improving leadership skills, CEOs need to get basic education to support company performance [20].

3.2.2. Leadership towards External Investors

Investors' trust as a principal can strengthen the company's sustainability amid high operational costs and reduced tariffs both locally and globally. The injection of new funds from the principals becomes an effective innovation strategy. Even the unique characteristics of the leadership are considered as an innovative strategy for improving company performance. According to [21], charismatic leadership can influence external support for organizations, particularly in making companies more attractive to outside investors. Found two things, first, showing that shares of companies managed by charismatic leaders are valued more than shares of comparable companies, even after differences in firm performance are controlled [21]. [21] also found that the influence of charismatic leadership increased under more difficult economic conditions.

Second, [21] round the salience of charismatic leadership, which is manipulated together with information about the prospects for organizational turnover. The results show that a charismatic leader leads to increased investment in the company. The leader's influence is greater when the prospects for organizational turnover are more difficult. It was also found that share contribution increases when there is charismatic influence and that charismatic leadership has influenced followers' general risk tendency.

3.2.3. Training for Company Leaders Optimizing Company Performance

The reliability of a leader must be honed with wisdom and skills in identifying problems and producing the best and optimal solutions in improving company performance for company sustainability. Research conducted by [22] said that the Ministry of Health of Saudi Arabia uses developing and implementing improvement initiatives. Performance, designed to improve company performance, builds the Ministry's vision of changing the hospital's mission and institutionalizing a quality and performance culture that focuses on the "patient first" principle.

The process includes promoting knowledge sharing to strengthen Saudi health care professionals' skill sets and developing local performance enhancement champions within the Ministry of Health who can lead, implement, and sustain future projects. [22] shows that the implementation is a feasible approach to improve health service delivery in Saudi Arabia.

3.3. Strategy Tactics War into Accounting Technique Strategy

Accounting as a war strategy is filled with many tactics launched by warlords and war troops under their command as has been triggered by many war strategy experts who have won various wars and were able to control many areas in mainland China, namely Sun Tzu, who is often considered as the father of Eastern military strategy and greatly influenced the war tactics of China, Japan, Korea, and Vietnam in history and modern war tactics.

"If you know the enemy and know yourself, your victory will not stand in doubt..."

Written in the 6th century BC, Sun Tzu's The Art of War is a Chinese military treatise that is still revered today as the ultimate commentary on war and military strategy. Focusing on the principle that it is possible to mentally trick the enemy by thinking through the process carefully before turning to physical combat, Tzu argues that the chances of victory are greatly increased. Tzu's philosophy is well translated into modern-day scenarios and is hailed as a classic and timeless treatise for the corporate and business world [23].

Besides Sun Tzu's military philosophy, there was also a Mongol emperor named Genghis Khan, the Mongol leader Genghis Khan (1162-1227), a simple man who attempted to establish the greatest empire in history. After uniting the nomadic tribes on the Mongolian plateau, Genghis Khan conquered most Central Asia and China. His descendants expanded the empire even further, advancing to places as far away as Poland, Vietnam, Syria, and Korea. At its peak, the Mongols controlled between 11 and 12 million contiguous square miles, an area the size of Africa. Many people were slaughtered during Genghis Khan's invasion, but he granted freedom of religion to his people, abolished torture, encouraged trade, and created the first international postal system. Genghis Khan died in 1227 during a military campaign against the Chinese empire of Xi Xia [24].

Gajah Mada, the warlord in the Majapahit kingdom of Indonesia, acquired many regions of almost all Southeast Asia. Gajah Mada was a warlord and a very influential figure during the Majapahit Empire. Gajah Mada started his career in 1313 and continued to rise after the RaKuti rebellion during the reign of Sri Jayanagara, which appointed him as governor. Gajah Mada became Mahapatih during the time of Ratu Tribhuwanatunggadewi and later as Amangkubhumi who led Majapahit to the peak of its glory. Gajah Mada is famous for the Palapa Oath, which is recorded in the Pararaton. Gajah Mada stated that he would not eat palapa before he succeeded in unifying the archipelago. Although Gajah Mada was one of the central figures, very few historical records have been fond of him. The true face of the Gajah Mada figure is still controversial. Today, many Indonesians consider him a hero and symbol of Indonesian nationalism and the unity of the archipelago [25].

The Narmer, in ancient Egypt, depicts the great king Narmer conquered his enemies with the support and approval of his gods. Narmer was an Ancient Egyptian King from the Early Dynastic Period who ruled in the 31st century BC. Narmer is believed to be the successor of the Scorpion King and Ka. Narmer is also considered the founder of the first dynasty and the king who first ruled Egypt. There is an opinion that Scorpion and Narmer are the same people, but no identification results about it can be proven [26].

3.4. Strategy Execution of "Modern War Techniques" Realizing "War Tactics" Accounting

Accounting is defined as a war strategy, [9] in the US Army Manual Guide, derived from many ancient war strategy philosophies, is a modern guide that includes several guidelines.

3.4.1. Objective versus Company Goals

From the war perspective, the objective is to direct every military operation towards clear, persistent, and achievable goals. From a business accounting perspective, as Company Goals, a company needs to have goals to be achieved to be more focused. Company Goals shall also be implemented when the company has a vision and mission.

For a company to remain competitive, it must align its product portfolio with the company's goals. By doing this, the consequences of realizing the company's mission are ensured, and long-term economic success is nurtured [27]. Meanwhile, [28] also revealed that quality management needs to be designed to support Company Goals, where the Quality Management System, database review, and its application, implementation considerations need to be adjusted to the company's future direction. Quality Management System is identified to fulfill Total Quality Management objectives and good contractor business practices.

Likewise, it is necessary to match project objectives and company goals, as expressed by [1]. Even though these goals are understood the same way, it does not matter which position is being considered. Although there is often delegated responsibility in the field, it focuses attention on the project itself and makes concerted effort impossible. Thus, the Company Goals guiding strategic action needs to be designed within the company in line with every company activity towards clear, firm, and achievable goals.

3.4.2. Offensive versus Business Offensive

In the perspective of war strategy, Offensive can be interpreted as seizing, maintaining, and taking advantage of initiatives. Likewise, from a business accounting perspective, it means that Business Offensive as part of the role of management to respond to threats in the industry, in seizing, maintaining, and taking advantage of initiatives, companies need to think about attacks on competitors. That makes [29] use information technology capabilities to design technology-based offensive strategies. Managerial roles are needed to realize the success of leading the offensive strategy of information system technology innovation that relies on strong innovation capabilities developed through collaboration between business managers and heads of information technology.

[30] revealed that when the wave of liberalization was blowing in developing countries, which led to the creation of new opportunities for multinational companies (MNCs). [30] proposed that MNCs responded to these new opportunities with a series of offensive moves that could give them prominent positions in the newly liberalized economy. The attack is carried out through three broad responses and a clear emphasis on achieving a pre-emptive market position, reaching critical dimensions, creating national brands, exploiting national competitive advantages, adopting international best practices, and transforming core values.

An offensive attitude from each business is needed to maintain the company's position firmly and for the company's sustainability amid extraordinarily strong competition if the company does not want to be crushed from the clash of fierce competition.

3.4.3. Mass versus Company Mass

Mass concentrates fighting force in the decisive place and time. When the company already has adequate resources, the company needs to concentrate its strength as a competitive advantage in a decisive place and time. Strategy formulation is generally understood as the match between the internal resources and skills of the company and the external environment where the mass strategy here shall be applied to the performance of the marketing strategy, which is a function of a dynamic and interactive process that combines internal company resources, external environmental factors, and competitive action and aims to assess the impact of competitors' actions on the performance of marketing strategies.

Regarding winning the company from the tight competition in the global market, the export marketing strategy plays an important role in competitive advantage and sustainable company performance. That is in line with what [31] explains that intangible skills, creativity, business experience, and intellectual capital facilitate marketing managers in adapting expert marketing strategies (product, price, promotion, and distribution) to promote sustainable competitive performance. Thus, [32] show that external factors, especially elements of the competitor's marketing mix, have a greater influence on the company's business performance than the internal strategy variables (marketing and non-marketing).

3.4.4. The Economy of Force versus Economy of Scales

In the perspective of war strategy, the economy of force means allocating minimum essential combat force for secondary efforts. However, from a business accounting perspective, it is known as the Economic of Scale, which is defined as potential business resources.

A company has the resources it needs to manage appropriately and allocate essential competitive power as an alternative effort.

The economy of scales, in various resources, can enable a company to reach its goals more effectively and efficiently. When the resources owned by the company are in the form of technology, as expressed by [33] that in many industries in the US encounter different needs with different business characteristics that require exploration of different information systems in the form of technology, therefore when business users participate in certain activities related to the presentation of information systems, their involvement shall harm project success. However, when middle managers have a positive impact on the project, it will succeed.

A sales network is also an economy of sales that has an incredibly positive and significant impact on the company in achieving its corporate goals more effectively and efficiently, as [34] stated that the sales channel should influence consumer sales channel preferences. Consequently, business strategy can play an important role in the development of consumer sales channel preferences. The sales shall draw up a new set of online strategies that can be used to allocate business resources more effectively. Thus, the resources owned by the company need to be managed properly and following company objectives.

3.4.5. Manoeuvre versus Business Manoeuvre

In the perspective of a war strategy, maneuver is placing the enemy at a disadvantage by applying flexible fighting forces. Companies need to think about business maneuvers wherein placing competitors in a disadvantageous position through flexible competitiveness.

[35] states that effective management techniques depend or are flexible on the nature of the system being managed. Business is a social system and must therefore be managed as a social system. Business is a social system with a high degree of social complexity, which increases with the company's size, although certain characteristics are required to manage social complexity. As social complexity increases, communicative complexity must also increase. [36] present a practical exploration of the theory of business maneuvers, examining the application of a growing military warfare doctrine that can be transferred to a business mindset to influence future planning.

Thus, the maneuvering business needs to be designed to produce an appropriate and precise maneuvering structure and be carried out according to a predetermined design.

3.4.6. Unity of Command versus Leadership

Unity of Command, for each purpose, ensures unity of efforts under one responsible commander. Leadership in the management of the implementation or execution of the plan that has been prepared needs to pay attention to the Unity of Command for each goal, ensure unity of effort under one responsible commander, from the CEO to the Office Boy. The company's internal security should never allow the enemy to gain an unexpected advantage. It is useful for strengthening defenses. Companies should not remain passive when the enemy does bring innovation to the market; they need to do the same.

3.4.6.1. Leadership Communication

For the success of company management and professional reliability in terms of communication, leaders also need to communicate up and down matters of interest. [37] examined the role of leadership communication on internal digital platforms and the nature of digital listening by leaders. A survey of managers showed that in higher emotional capital (the employee's aggregate sense of goodwill towards the company and how it operates) and higher-performing organizations, leaders are much more active communicators on internal digital platforms. [37] revealed that the nature of effective digital listening by leaders shows that leaders tend to be leader-centered but focus on the collective voice of employees.

[38] also revealed that aligning communication with company strategy and mission, writing communication concepts, and having designated functions for marketing communications are significantly correlated with the 'soft' measure of communication effectiveness and the 'hard' measure chosen. [38] further found support for the necessity to align communication instruments concerning content, form, and time so that companies whose leadership supports communication management and appreciate their contribution to company performance score higher on 'soft' and 'hard' measures. Then a business whose leadership is less supportive.

3.4.7. Security versus Management Control System

In the perspective of war strategy, security is never to allow the enemy to obtain an unexpected advantage. From a business accounting perspective, it is a management control system, where companies carrying out operational activities need a system capable of controlling, monitoring, and evaluating the design execution of a strategy planning from top management.

Even companies that are just starting need a management control system, monitoring, and evaluation to guarantee the implementation of a standard. [39] found that the use of Management Control Systems (MCS) in travel and tourism start-ups studied from 176 European tourism start-ups, that travel and tourism start-ups used a formal system for management control and found a relationship between the use of systems with certain internal and external environmental characteristics and financial performance affect the use of MCS.

Likewise, [40] understand that family values, family managers, and non-family managers affect the institutionalization of management control systems in family companies. [40] show that some non-family managers, other than controllers, play an important role in aligning the common practice logic (quality control management) with the existing rationality of family firms. A management control system is needed not only for control, monitoring, and evaluation but also to guarantee security and guarantee the implementation of a standard.

3.4.7.1. Suitable Management Control System

The successful evaluation of the effectiveness and efficiency of the internal management strategy requires an effective and efficient control system. However, designing a management control system is not just an adoption from other entities. Designing a management control system needs to consider various things, both the character of the entity itself and the core tools in it, for example, the factors of human behavior as a creator or operational system executor.

The application of a management control system can significantly improve the quality of output of each entity. [41] show how risk maps act as a mediating instrument that allows distributed actors to decide on interests, build trust and associate with the 'project' and its progress over time. In addition, [41]also graphically represent the risk map of successfully engaging users and acting as an intermediary platform where 'performance' around the idea of risk can occur as well as expanding and complementing existing explanations of the breadth of enterprise risk management technology and discusses the relationship with project management and inter-organizational control.

The accuracy in designing an Enterprise Risk Management needs to be considered carefully. When the Enterprise Risk Management design is not mature, implementing a risk management system through implementing a management control system does not form an effective and efficient management accounting strategy so that the company's goals are not achieved. [42] reveals that corporate risk management has recently emerged as a widespread practice in financial institutions and has been increasingly codified and encrypted into blueprints for regulations, corporate governance, and organizational management and shows the diversity of ambitions, objectives, and techniques that are on the agenda. [42] presents field-based evidence from two large banking organizations showing that systematic variations in Enterprise Risk Management practices exist in the financial services industry by describing the four ideal types of risk management and showing how they form a 'risk management mix' in a particular organization. [42] explores how Enterprise Risk Management achieves organizational significance in the settings studied. [42] found the coexistence of the current alternative models of Enterprise Risk Management. Specifically, there are two types of Enterprise Risk Management models, one driven by the need for strong shareholder value (Enterprise Risk Management by numbers), the other according to the demands of risk-based internal control (holistic Enterprise Risk Management). The study of [42] shows that calculative culture, which forms a managerial tendency towards Enterprise Risk Management practices, is relevant, although so far neglected, a constituent of the fit between the Management Control System and the organizational context.

3.4.7.2. Management Control System Policies

Risk management and corporate governance today significantly influence the public policy debate on corporate control. Organizational and management practices, including management accounting activities, are also severely affected. [43] revealed that management accounting, the potential for risk and governance concepts to be made actionable managerial lies in their capacity to interpret technical, analytical, and quantifiable terms. This dimension also provides risk and governance regarding the prescriptive attractiveness that continues to be reviewed about economic change. [43] argued that companies are trying to adopt risk controls and implement these controls transparent and visible to generate greater organizational legitimacy. That makes management accounting, risk management, and corporate governance increasingly interdependent.

In addition, risk management can also impact the determination of tax control and strategy design. [44] discusses the functional tax strategy affecting management control systems in multinational companies that face the risk of transfer price tax. [44] also stated that the management control system in a multinational setting depends on the response of multinational companies to their tax environment. It is also expressed in extending the existing contingency-based theory of management control systems by describing the role of inter-organizational network collaboration across experts for multinational corporation transfer price tax. Due to a widespread tax knowledge base, this collaboration encourages a formal interactive control system and reduces tax uncertainty. [44] adopts an interdisciplinary approach to explain findings, using contingency-based theory and network theory at the inter-organizational level.

3.4.8. Surprise versus Enterprise Risk Management

From a war strategy perspective, a surprise is defined as an enemy attack at a time, place, or in a way that is not prepared. In the perspective of business accounting, it can be expressed by Enterprise Risk management, which means a system structure created within the company to minimize business risk, operational risk, and even financial risk. Enterprise

Risk management is formed in a quality assurance system, namely a risk management department facing forestry from enemy attacks, which means risks that are "damage" at time, place, or in a way that is not prepared.

[45] introduces risk, which has a long history, but the emergence of risk management in the true sense is not more than one hundred years. Risk is always there, as an important part of the market economy, so that companies bear various risks in the operation process. [45] provides an opinion that the definition of risk and risk management changes are sorted chronologically. Risk management procedures are needed to determine the direction of the development of corporate risk management in the future and provide a reference for risk management in small and medium enterprises. Meanwhile, [46]revealed that having an ERM program is negatively related to accrual estimation errors, and having an ERM program is positively related to signed abnormal accruals. ERM increases managers' understanding of the company and its potential risks.

3.4.8.1. Enterprise Risk Management Generates Organizational Performance

Management accounting practice concerning two aspects of Enterprise Risk Management, namely risk management and internal control. [47]revealed that in terms of risk management aspects of Enterprise Risk Management, management accountants make a high contribution to managing risks that are financial or compliance / legal and tend to focus on risks with a higher potential impact and higher probability. to happen. [47] revealed that in the aspect of internal control, Enterprise Risk Management has a very important role in activities related to the prevention and handling of internal risks. The organization has an Enterprise Risk Management culture that has implemented Information System support for management accounting in information security and standard information architecture. Overall, the effectiveness of Enterprise Risk Management's contribution is considered high in the areas of compliance and financial-related risks.

According to [2], understanding management accounting changes requires changes to the contemporary extra-organizational environment, with special attention to integration with enterprise risk management as a new organizational institution and to reveal the role of management accountants developing coherently towards deeper integration. Coordination with risk managers is a condition for intra-organizational success.

[48] revealed that the implementation of Enterprise Risk Management requires the use of sophisticated management accounting system information. Enterprise Risk Management and management accounting systems complement each other because they are an integral part of decision making, planning, and control in an organization, thus emphasizing the importance of the role of Enterprise Risk Management in improving non-financial performance. [48] Also, regulatory bodies should promote best management practices of management accounting systems and sophisticated Enterprise Risk Management among companies because these practices will create a competitive advantage and help these institutions comply with regulations.

3.4.8.2. Risk Management in Creating Return Maximization

Sustainable business is defined as a company's long-term existence and can maintain maximum internal and external synergy. Maintaining the achievement of a high level of corporate profits in the eyes of investors is not easy; this depends on the internal company transmitting positive value to the public, as stated by [49] that risk management plays an important role in most banks and organization. Risk management will go hand in hand with management accounting to control costs, borrowing values , and better exchange rate practices to maximize profits for banks and companies. Good business management requires considering the multifactorial impact of micro and macro on stock prices. It contributes to promoting business plans and economic policies for economic growth and stabilizing macroeconomic factors.

[49] show that the seven factors of increasing GDP growth and loan interest rates and risk-free interest rates have a significant effect on the increase in SHB stock prices with the highest impact coefficient; the second is exchange rate decline. [49] recommend that this policy be used as a reference in the policy of the commercial bank system in many developing countries. Additionally, accepting a small increase in the loan interest rate and the exchange rate can increase the SHB share price.

3.4.9. Simplicity versus Management Accounting Strategy - Effective and Efficient

Simplicity, a war strategy perspective, shows that preparing a clear, uncomplicated plan and clear, concise commands ensures a thorough understanding. Management accounting strategy based on effectiveness and efficiency, a business accounting perspective does not include simplicity by preparing a clear, uncomplicated plan and clear, concise commands to ensure a thorough understanding to create efficiency and effectiveness.

[50] revealed that in recent years various new accounting techniques or new approaches to existing techniques have emerged in response to changes in manufacturing practices or the competitive position. These techniques, such as activity-based costing, throughput accounting, Just In Time accounting, and emphasis on non-financial performance measures, have been featured in various accounting and management

journals. [50] argue that accounting practices such as product costing and the manufacture and use of performance measures should be considered in the context of the overall functional strategy set. It is important to assess each accounting technique or measure to determine the appropriate environmental and internal conditions.

3.4.9.1. Management Accounting within Corporate Governance

In managing the company, it is necessary to thoroughly improve the company's implementation of activity management within the company. A company can realise good corporate governance along with good internal and even external management. In recent years the topic of risk management has been on the agenda of government and industry, and private sector initiatives to increase risk and internal control systems have been mirrored by a similar push for change in the public sector. [51] reveals the need for regulators and practitioners to view risk management as an integral part of the corporate governance process and help achieve strategic goals. [51] shows that the control system structure is following the general model, the operational details show that control depends on three core variables of central government policy, information and communication technology, and organizational size.

4. Conclusion

This study provides a plausible description of accounting similarity, a scientific concept that has been applied throughout the world and has been developing up to the present time. Various accounting techniques and methods are practical, effective, efficient, and up to date in helping the world of economy and business achieve company goals to enable companies to gain short-term but long-term profits. The similarity of accounting as a scientific concept has been appropriate or in line with the "war strategy," which historically has described its reliability in achieving its goals, namely winning wars in seizing territory and conquering enemies with minimal sacrifice.

Thus, the CEO as a warlord is required to consider and design a strategy to win the war, namely showing a competitive advantage so that he can win the market and increase company profits by minimizing risk, namely sacrifice, a novelty in this study is to provide an illustration that indirectly intellectual capital has been formed in historical times and ancient dynasties. It is proven that organizational strategy is used as a successor in determining the progress of the kingdom.

Intellectual capital management (ICM) is a term used to describe the development and management of the knowledge of a business. ICM aims to use the combined knowledge available to the company to maximize the productivity, profits, and value of the enterprise. How this is done varies considerably based upon the type and nature of the business. Regardless of the nature of the company or its structural organization, ICM typically involves: assessing and cataloging the various types and sources of knowledge within the company, analyzing that knowledge to determine how it might be updated, shared within the company, and used to maximize its usefulness, protecting intellectual property through trademark and copyright registration, as well as through practices and procedures to keep other proprietary and sensitive information confidential, optimizing the human capital aspect with strategies and processes related to the acquisition, management, and retention of quality employees, developing company policies for creating and maintaining good communication and relationships with customers, suppliers, regulators, and investors. All of this requires good communication between owners, managers, and employees.

5. Recommendation

This study reveals a picture of the war from a historical point of view. It is a broad and holistic exploration of the documentation of several articles and war histories, not yet revealing more deeply by triangulating by interacting to confirm from practitioners the similarities of war strategy and accounting strategy.

It can also be conducted in subsequent research discussions between warlords and company CEOs to find similarities in strategies for survival and winning the competition to learn from war strategy designers.

The limitation of this study is the exposure of empirical evidence on how the impact of intellectual capital development on the development of an organization or kingdom is only presented in the literature, not accompanied by empirical research evidence so that the next recommendation for researchers needs to test empirical methods on how intellectual capital impacts progress as an entity.

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