



Scuola Superiore  
Sant'Anna

PhD in Management

AY 2014-2015

## “Management Accounting for Service Innovation, Sustainability and Health Care” - Seminars

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### Aims of the course

The cycle of seminars aims at providing insights on Management Accounting research in the areas of Service innovation, Sustainability Accounting and Health Care. Different methodological approaches will be analysed and their use illustrated to explore the potential of the research in Management Accounting in these areas. The seminars on the topics will be held by international researchers and provide substantial insights.

### Programme (2015)

<i>Date and time</i>	<i>Room</i>	<i>Topic</i>	<i>Lecturer</i>	<i>Referenced Material</i>	<i>Hs</i>
10 March 11:30-13:30	Aula 1 P.Alliata	<i>Intro to the role of Management Accounting in contemporary business models</i>	<i>Lino Cinquini and Andrea Tenucci</i>	3-5-9-12-14-15	<b>2</b>
11 March 9:00-11:00	Aula 3	<i>Trends in Performance Measurement</i>	<i>Hanne Norreklit (University of Aarhus- DK)</i>	4-6-13	<b>2</b>
27 May 15:00-17:00	Aula 1 P.Alliata	<i>Management accounting roles in supporting servitization: Implications and a research intervention" (Laine et al. 2012a, 2012b)</i>	<i>Teemu Laine (Tampere University of Technology - Finland)</i>	1-2-7-8-10-11	<b>2</b>
28 May 9:00-11:00	Aula 1 P.Alliata	<i>Strategy interplay: Developing 'enabling' accounting information locally for NPD project management</i>			<b>2</b>
28 May 11:00-13:00	Aula 1 P.Alliata	<i>Roles of accounting and control in NSD within servitization</i>	<i>Teemu Laine (TUT - Finland) and Andrea Tenucci</i>		<b>2</b>
11 June 15:00-17:00	Aula 3	<i>Intellectual capital and strategic management in hospital</i>	<i>Emidia Vagnoni (University of Ferrara)</i>		<b>2</b>
12 June 11:00-13:00	Aula 3	<i>Performance management in public policy decision making – possibilities, problems and</i>	<i>Jarmo Vakkuri (Tampere</i>		<b>2</b>

		<i>ambiguities</i>	<i>University – Finland)</i>		
12 June 15:00-17:00	Aula 3	<i>Accountability and Performance Changes in Hybrid Organizations</i>	<i>Giuseppe Grossi (Kristianstad University – Sweden)</i>		<b>2</b>
TBD	TBD	<i>How could management accounting issues be relevant for my dissertation?</i>	<i>PhD Students</i>		<b>3</b>

## Referenced Material

1. Baines T.S., Lightfoot H.W., Benedettini O. and Kay J.M., (2009) The servitization of manufacturing: A review of literature and reflection on future challenges, *Journal of Manufacturing Technology Management*, Vol. 20 Iss: 5, pp. 547 – 567
2. Brax, S. (2005) A manufacturer becoming service provider – challenges and a paradox, *Managing Service Quality*, 15 (2), pp. 142-155.
3. Cinquini L., Di Minin A., Varaldo R., 2012, *New Business Models and the creation of Value: Service Science*, Springer.
4. Cinquini L., Mitchell F., Norreklit H. and Tenucci A., 2013, "Methodologies for managing performance measurement" in Mitchell F., Norreklit H., Jakobsen M. (Eds.), *Routledge Companion to Cost Management*, Routledge, pp. 360-380.
5. Grönroos, C. (2008) Service logic revisited: who creates value? And who co-creates?, *European Business Review*, 20 (4), pp. 298-314.
6. Jakobsen, M., Johansson, I.L. and Nørreklit H. (Eds.) (2011). *An actor's approach to management. Conceptual framework and company practices*. Copenhagen, DJØF Publishing.
7. Jørgensen, B., Messner, M. (2009). Management Control in New Product Development: Managing the Dynamics of Efficiency and Flexibility. *Journal of Management Accounting Research*, 21, 99-124.
8. Jørgensen, B., Messner, M. (2010). "Accounting and strategizing: A case study from new product development". *Accounting, Organizations and Society*, Vol. 35, No. 2, pp. 184–204.
9. Kaplan R.S., Norton D.P. (2008) Mastering the management system, *Harvard Business Review*, pp. 62-77.
10. Laine, T., Paranko, J., Suomala, P. (2012a). "Management accounting roles in supporting servitisation: Implications for decision-making at multiple levels", *Managing Service Quality*, Vol. 22, No. 3, pp. 212-232.
11. Laine, T., Paranko, J., Suomala, P. (2012b). "Using a business game concept to enhance servitization: a longitudinal case study", *Managing Service Quality*, Vol. 22, No. 5, pp. 428-446.
12. Maglio, P. P. and J. Spohrer (2007). "Fundamentals of service science." *Journal of the Academy of Marketing Science* **36**(1): 18-20.
13. Nørreklit, H., Nørreklit, L. and Mitchell F. (2007). Theoretical conditions for validity in accounting performance measurement, in A. Neely (Ed), *Business Performance Measurement*, Cambridge, Cambridge University Press.
14. Vargo, S. L. and R. F. Lusch (2008). "Service-dominant logic: continuing the evolution." *Journal of the Academy of Marketing Science* **36**(1): 1-10.
15. Vargo, S. L., Lusch, R. F. (2004) Evolving to a new dominant logic for marketing. *Journal of Marketing*, 68 (1), pp. 1-17.

## Additional Readings

### *Innovation Area*

1. Broadbent J., Laughlin R. (2005), "Organizational and accounting change: theoretical and empirical reflections and thoughts on a future research agenda", *Journal of Accounting and Organizational Change*, 1, p. 7-26

2. Chua W.F, Degeling P. (1993), "Interrogating an accounting based intervention on three axes: instrumental, moral and aesthetic", *Accounting organization and society*, 18(4), pp. 291-318
3. Cinquini L. and Tenucci A. (2011), "Management Accounting for Service: A Research Agenda", Working Paper n.02/2011 of Istituto di Management - Scuola Superiore Sant'Anna di Pisa
4. Coller G., Tenucci A. and Cinquini L., 2011, *Management Accounting In Web Services: Issues And Challenges For A Research Agenda*, paper presented at the "34th Annual Congress of the European Accounting Association" (EAA), Rome, 20-22 April 2011.
5. Jacobs K. (1995), "Budget: a medium of organizational transformation", *Management Accounting Research*, 6, pp. 59-75.
6. Laughlin R.C. (1987), "Accounting systems in organizational contexts: a case for critical theory", *Accounting organization and society*, 12(5), pp. 479-502

#### **Health Care Area**

1. Abernethy M.A., Stoelwinder J.U. (1990),"The relation between organization structure and management control in hospital", *Accounting Auditing and Accountability Journal*, 3(1), pp. 18-32
2. Abernethy M.A.,Chua W.F.,Grafton J., Mahama H. (2007), Accounting and control in healthcare: behavioural, organizational, sociological and critical perspectives in Champman C.S., Hopwood A.G.,Shields M.D. (Eds) (2007) *Handbook of management accounting research*, Elsevier Ltd
3. Arnaboldi M., Lapsley I., (2004), "Modern costing innovations and legitimation: a health care study", *Abacus*, 40(1), pp.1-20

#### **Sustainability Area**

1. Gray, R. (1992). Accounting and environmentalism: an exploration of the challenge of gently accounting for accountability, transparency and sustainability. *Accounting, Organizations and Society*, 17(5), 399-425.
2. Gray, R. (2006). Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?. *Accounting, Auditing & Accountability Journal*, 19(6), 793-819.
3. Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), 47-62.
4. Hopper T., Powell A. (1995), "Making sense of research into organizational and social aspects of management accounting: a review of its underlying assumptions", *Journal of Management Studies*, 22(5), pp.429-465
5. Milne, M. (1996). On sustainability; the environment and management accounting. *Management Accounting Research*, 7(1), 135-161.

Other references will be possibly provided.

#### **Examination**

The final evaluation will be based on these items: seminars attendance, active commitment and final presentation.

The final presentation will consist in individual discussion on the topic "How could management accounting issues be relevant for my dissertation?".