

## PhD in Management – a.y. 2011-2012

### Course: “Management Accounting for Service”

Prof. Lino Cinquini ([l.cinquini@sssup.it](mailto:l.cinquini@sssup.it))

Dr. Andrea Tenucci ([a.tenucci@sssup.it](mailto:a.tenucci@sssup.it))

### Aim of the course

The course aims at providing the foundations of management accounting (MA) approach in the context of service environment. The issues presented in the course involve not only the specificity of service business for the design and use of management accounting tools and information, but particularly focus the new challenges that innovative perspectives of “Service-Dominant Logic” and “Service Science” make arise to measurement approach for decision making and control in networked organizations. Recent development in research in MA in this respect will be presented and discussed.

### Scheduling (preliminary)

<i>Date and time</i>	<i>Room</i>	<i>Topic</i>	<i>Referenced Material/Chapters</i>	<i>Hours (prog.)</i>
April, 16th 16:00-18:00	TBD	<i>Intro to Service, Servitization, Service-Dominant Logic (SDL) and Service Science &amp; Intro to the role of Management Accounting</i>	- Baines et al. (2009) - Vargo and Lusch (2004) - IBM (2004) - Grönroos C. (2008)	<b>2</b>
April, 19th 16:00-18:00	TBD	<i>The role of Management Accounting (MA): Cost classifications, Cost Behavior and Cost Allocation</i>	- Garrison R., Noreen E. and Brewer P. (2011) (Ch. 1-2)	<b>4</b>
April, 23rd 16:00-18:00	TBD	<i>Management Accounting and Services: a Research Agenda</i>	- Cinquini L. and Tenucci A. (2011)	<b>6</b>
April, 27th 16:00-18:00	TBD	<i>Examples and Cases of MA peculiarities for services: ideas from the students</i>	Assigned papers (ref. TBD)	<b>8</b>
May, 3rd 16:00-18:00	TBD	<i>Performance Measurement (PM) and Value Creation in services</i>	- Kaplan R.S., Norton D.P. (2008) - Pardo et al. (2006)	<b>10</b>
May, 7th 16:00-18:00	TBD	<i>Examples and Cases of PM peculiarities for services</i>	- Grönroos and Helle (2010) - Grönroos and Ravalid (2009) - Storbacka and Nenonen (2009)	<b>12</b>
May, 10th TBD	TBD	<i>Actor Reality and Performance</i>	Material from the presenter (Hanne Norreklit – Aarhus Business School – Denmark)	<b>14</b>
May, 17th 16:00-18:00	TBD	<i>Web-services and Management Accounting: Google under a different light</i>	- Coller G., Tenucci A. and Cinquini L. (2011)	<b>16</b>
TBD (week May, 21st- 26th)	TBD	<i>Management accounting supporting servitization: Analyzing new products as sets of inputs, activities and outputs</i>	Material from the presenters (Petri Suomala and Teemu Laine – Tampere University of Technology - Finland)	<b>18</b>
June, 7th	TBD	<i>How could some management accounting</i>	Material from students	<b>20</b>

16:00-18:00		topics be relevant for my dissertation?		
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## References:

### **Mandatory**

- 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
- 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
- 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.
- Garrison R., Noreen E. and Brewer P., *Managerial Accounting*, 14<sup>th</sup> ed., McGraw-Hill, 2011.
- Grönroos, C. (2008) Service logic revisited: who creates value? And who co-creates?, *European Business Review*, 20 (4), pp. 298-314.
- IBM (2004) IBM Research. Service Science. A New Academic Discipline?. Paper in <http://www.almaden.ibm.com/asr/SSME/>
- Kaplan R.S., Norton D.P. (2008) Mastering the management system, *Harvard Business Review*, pp. 62-77.
- Pardo, C., Henneberg, S.C., Mouzas, S., Naudè, P. (2006) Unpicking the meaning of value in key account management, *European Journal of Marketing*, Vol. 40, No. 11/12, pp. 1360-1374
- Vargo, S. L., Lusch, R. F. (2004) Evolving to a new dominant logic for marketing. *Journal of Marketing*, 68 (1), pp. 1-17.

### **Non Mandatory**

- Brax, S. (2005) A manufacturer becoming service provider – challenges and a paradox, *Managing Service Quality*, 15 (2), pp. 142-155.
- Cinquini L., Di Minin A., Varaldo R., 2012, *New Business Models and the creation of Value: Service Science*, Springer.
- Grönroos, C., Helle, P. (2010) Adopting a service logic in manufacturing. Conceptual foundation and metrics for mutual value creation, *Journal of Service Management*, Vol. 21, n. 5, pp. 564-590
- Grönroos, C., Ravald, A. (2009), Marketing and the logic of service: value facilitation, value creation and co-creation and their marketing implications, Working Paper 542, Hanken School of Economics, Helsinki.
- Storbacka, K. and Nenonen, S. (2009) Customer relationships and the heterogeneity of firm performance, *Journal of Business and Industrial Marketing*, Vol. 24, No. 5/6, pp. 360-372.

Other references will be possibly provided during the course

## Examination

According with the general rules of the PhD course, the evaluation will be based on these items: course attendance, active commitment to lessons, quality of the intermediate presentation assigned and final exam.

The final exam will consist in a individual discussion on the topic addressed in the scheduling timetable on date 06/07.