



PhD in Management – AY 2012-2013

“Management Accounting for Service”

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Aims 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

<i>Date and time</i>	<i>Room</i>	<i>Topic</i>	<i>Lecturer</i>	<i>Referenced Material/Chapters</i>	<i>Hours (prog.)</i>
17/05/13 16:00-18:00	Aula 1 P.Alliata	<i>Intro to Service, Servitization, Service-Dominant Logic (SDL) and Service Science & Intro to the role of Management Accounting</i>	<i>Lino Cinquini</i>	- Baines et al. (2009) - Vargo and Lusch (2004) - IBM (2004) - Grönroos C. (2008)	2
23/05/13 15:00-18:00	Aula 1 P.Alliata	- <i>Management Accounting and Services: a Research Agenda</i> - <i>Web-services and Management Accounting: Google under a different light</i>	<i>Lino Cinquini and Andrea Tenucci</i>	- Cinquini L. and Tenucci A. (2011) - Coller G., Tenucci A. and Cinquini L. (2011)	5



Postponed at 03/06/13 11:00-13:00	Aula 1 P.Alliata	<i>Examples and Cases of MA peculiarities for services: ideas from PhD students</i>	<i>PhD students</i>	Students' presentations	7
28/05/13 16:00-18:00	Aula 1 P.Alliata	<i>Performance Measurement (PM) and Value Creation in services</i>	<i>Lino Cinquini</i>	- Kaplan R.S., Norton D.P. (2008) - Pardo et al. (2006)	9
30/05/13 11:00-13:00	Aula 1 P.Alliata	<i>Seminar 1: 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>	- Laine et al. (2012a, 2012b)	11
06/06/13 11:00-13:00	Aula 1 P.Alliata	<i>Seminar 2: Strategy interplay: Developing 'enabling' accounting information locally for NPD project management</i>	<i>Teemu Laine (Tampere University of Technology - Finland)</i>	Jorgensen & Messner (2009, 2010)	13
10/06/13 11:00-13:00	Aula 1 P.Alliata	<i>Seminar 3: Roles of accounting and control in NSD within servitization - a literature review and research implications</i>	<i>Teemu Laine (Tampere University of Technology - Finland)</i>		15
TBD/06/13	Aula 1 P.Alliata	<i>Seminar on Interventionist Research Approach</i>	<i>Petri Suomala (Tampere University of Technology - Finland)</i>		17
25/06/13 10:30-13:00	Aula Magna	<i>A Service-Dominant Logic Perspective on Innovation, Wealth Creation, and Strategy</i>	<i>Robert Lusch (University of Arizona – USA)</i>		19
28/06/13 10:00-13:00	Aula 1 P.Alliata	<i>How could some management accounting topics be relevant for my dissertation?</i>	<i>PhD Students</i>	Material from students	21

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.
- 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/>
- 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.
- 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.
- Kaplan R.S., Norton D.P. (2008) Mastering the management system, *Harvard Business Review*, pp. 62-77.
- 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.
- 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.
- 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