



Scuola Superiore
Sant'Anna

PhD in Management

AY 2018-2019

“Topics in Management and Accounting Research”

<i>Date and time</i>	<i>Room</i>	<i>Topic</i>	<i>Lecturer</i>	<i>Hs</i>
22 Oct. (14:30-16:30)	#1 IDM	<i>Performance in servitization (I)</i>	<i>Lino Cinquini</i>	2
22 Oct. (16:30-18:30)	#1 IDM	<i>Performance in servitization(II)</i>	<i>Andrea Tenucci</i>	2
23 Oct. (9:00-18:00)	#1 IDM	<i>Argumentation and research design in management and accounting (I)</i>	<i>Hanne Nørreklit (Aarhus University)</i>	8
29 Oct. (9:00-11:00)	#1 IDM	<i>Research in Management and Accounting using a Pragmatic Constructivist Approach</i>	<i>Hanne Nørreklit and Lennart Nørreklit (Aarhus University)</i>	2
26 Nov. (9:00-18:00)	#1 IDM	<i>Argumentation and research design in management and accounting (II)</i>	<i>Hanne Nørreklit (Aarhus University)</i>	8
28 Nov. (9:00-11:00)	#1 IDM	<i>Qualitative Research under Pragmatic Constructivism (I)</i>	<i>Cristina Campanale</i>	3
	#1 IDM	<i>Qualitative Research under Pragmatic Constructivism (II)</i>	<i>Giovanna Mauro</i>	

PhD in Management – AY 2018-2019

Topics in Management and Accounting Research – Argumentation and Research Design

Course responsible:

Professor Lino Cinquini, Institute of Management, Scuola Sant'Anna of Pisa

ECTS credits: 5

Prerequisites:

The course assumes basic background knowledge within philosophy of science and methodology.

Learning outcomes:

The students will be introduced to argumentation and research design within different paradigms. Scholarly argumentation forms a crucial dimension of producing a solid research contribution. Scholarly argumentation is important in all the steps and parts of research, e.g. for formulating clear problem statements, for structuring and linking the major dimensions of a research project in order to address the central research problem (research design), for sound use of concepts and theories, and for addressing the notions of validity and truth. The course is intended to develop the participants' ability to make sound research argumentation by presenting methods and theories for analysing and evaluating theoretical and practical argumentation in the fields of management and accounting.

After completing the course the participants should :

- have advanced knowledge about principles and methods for sound research argumentation
- be able to analyse and evaluate the soundness of the research designs and argumentation applied in academic work.

Topics

The course introduces concepts of rhetoric, logical, practical and scholarly argumentation. Special emphasis is given to scholarly argumentation in the various elements of a project, such as problem analysis, concept analysis and theoretical argumentation, choice of meta-theoretical basis as well as methodical structure and procedure. The implications of using various philosophies of science, such as positivism, rationalism, social constructivism and pragmatic constructivism, as meta-theoretical basis for analysing research problems and for the design of work paradigms are discussed during the course. Special attention will be given to pragmatic constructivism and to studies of servitization.

Literature

The course literature consists of texts on argumentation and rhetoric in general as well as articles from academic journals in the management and accounting field.

Teaching method:

The course consists of four seminars and two intensive two-day session. Individual studies are required prior to the meeting. The first session is a four-hour seminar on management of servitization. The second session is a full-day seminar on argumentation. It addresses logical and practical argumentation, concentrating on sound and non-sound argumentation. Furthermore, basic rhetorical terminologies and tools for text analysis are introduced (including stylistic devices such as tropes, figures and lexis in general). Finally, core dimensions of making a feasible research design are introduced. Various academic texts will be analysed and discussed in class, with focus on the argumentation and the discourse universes that they produce. The third seminar gives an introduction to core aspects of pragmatic constructivism. At the fourth session, each participant will present arguments for different research designs related to his/her own research project; the other participants will discuss these. The fifth and sixth session will present to examples of *Qualitative Research under Pragmatic Constructivism*

Requirements for course approval and evaluation:

Active participation in the course meeting, in the form of presentations and discussions of selected articles, is required. Additionally, participants should obtain a passing grade on the final paper on research design related to their own project. For the final paper of the fourth session, each student has to prepare a paper demonstrating sound argumentation related to his/her own research project. All participants are asked to provide a ten-page outline of their project designs and present this to the other participants. The project designs should i) provide a theoretical analysis of a concept of importance to the research project and ii) link the scientific goal and problem of the project to the major elements of the work paradigm and analyse the probability of meeting the scientific criteria.

Literature

Readings – Session 1-2

1. Cinquini L., Di Minin A., Varaldo R. (Eds.), 2013, *New Business Models and Value Creation: A Service Science Perspective*, Springer (Chpt.6)
2. 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.
3. Oliva, R. and Kallenberg, R. (2003), "Managing the transition from products to services", *International Journal of Service Industry Management*, 14 (2), 160-72.
4. Baines, T., Bigdeli, A.Z., Bustinza, O.F., Guang Shi, V., Baldwin, J., Ridway, K. (2017), "Servitization: revisiting the state-of-the-art and research priorities", *International Journal of Operations & Production Management*, 37 (2), 256-78.
5. Rabetino, R., Harmsen, W., Kohtamäki, M., Sihvonen, J. (2018) "Structuring servitization-related research", *International Journal of Operations & Production Management*, 38 (2), 350-371.

Readings – session 3

1. Corbett, E.P.J. & R. J. Connors, 1999, *Classical Rhetoric for the Modern Student*, New York; Oxford, Oxford Univ. Press, Chapter II (page 27-71) and Chapter IV(377-411) [These chapters are meant to be read as an introduction to core aspects of Classical Rhetoric and Argumentation]
2. Booth, W. C., Colomb G. G., and Williams J.M. (2008) *The Craft of Research*, Chicago Guides to Writing, Chapter 4, 7-10, and 15; The chapter draws on Toulmin.
3. Nørreklit, Hanne, 2003, "The Balance Scorecard — What Is the Score?," *Accounting Organization and Society*, 28, 6.

4. Nørreklit H. A Philosophy of Management Accounting: a Pragmatic Constructivist Approach. Editor. Routledge, 2017. – Introduction

Minor parts of selected articles will be analysed in class

Readings session 4

1. Nørreklit, Lennart. (2017). Paradigm of Pragmatic Constructivism. In H. Nørreklit (Ed.), *A philosophy of management accounting: A pragmatic constructivist approach* (21-94). London: Routledge.

or

2. Nørreklit, Lennart. (2011). Actors and Reality: A conceptual framework for creative Governance. In Jakobsen, M., Johansson, I.L. and Nørreklit H. (Eds.) *An actor's approach to management. Conceptual framework and company practices*. Copenhagen, DJØF Publishing.

Readings session 5

Student papers

Readings session 6

To be announced

Other Referenced Material for the Lectures

1. Arbnor & Bjerke (2009): *Methodology for Creating Business Knowledge*, Sage.
2. 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
3. Brax, S. (2005) A manufacturer becoming service provider – challenges and a paradox, *Managing Service Quality*, 15 (2), pp. 142-155.
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. A Philosophy of Management Accounting: a Pragmatic Constructivist Approach. Editor. Routledge, 2017. – Introduction
 14. 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.
 15. Schatzki T R (2001) Introduction: practice theory. In T R Schatzki, K Knorr Cetina & E von Savigny (Eds) *The practice turn in contemporary theory*. London: Routledge, 1-14.
 16. Vargo, S. L., Lusch, R. F. (2004) Evolving to a new dominant logic for marketing. *Journal of Marketing*, 68 (1), pp. 1-17.
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