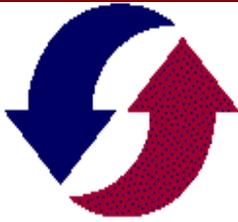


**ENROAC - European Network for Research  
on Organizational and Accounting Change**  
presents



**7<sup>th</sup> DOCTORAL SUMMER SCHOOL  
IN MANAGEMENT ACCOUNTING**  
Jointly organized by the Universities of Manchester and Siena  
13<sup>th</sup> – 16<sup>th</sup> July 2014, Certosa di Pontignano - Siena, Italy

*Organised by*



**Organizing and scientific committee:**

BUSCO Cristiano, NUI Galway, Ireland  
GIOVANNONI Elena, University of Siena, Italy  
RICCABONI Angelo, University of Siena, Italy  
SCAPENS Robert, Manchester Business School, UK

**Faculty:**

BURNS John, University of Exeter, UK  
CAGLIO Ariela, Bocconi University, Italy  
COOLS Martine, KU Leuven - Campus Antwerpen, Belgium  
EUSKE Ken, Naval Postgraduate School Monterey, USA  
QUATTRONE Paolo, The University of Edinburgh Business School, UK  
SCAPENS Robert, Manchester Business School, UK  
VAN DER STEEN, Martijn, University of Groningen, The Netherlands

**Contents:**

ENROAC, the European Network for Research on Organizational and Accounting Change, is pleased to announce its seventh DOCTORAL SUMMER SCHOOL IN MANAGEMENT ACCOUNTING to be held in Siena, Italy. The event is jointly organized by the Department of Business and Law of the University of Siena and by the Manchester Business School. The first doctoral summer school was held in Siena, in 2001, and since then the ENROAC Summer Schools have provided an opportunity for PhD students in management accounting to discuss their research plans, work in progress or full papers with a distinguished international faculty. Overviews of the current state of management accounting research have also been included in the programme, as have social events to provide an opportunity for students to interact informally both with each other and with the faculty.

The Seventh Doctoral Summer School will focus on how changes in and around organizations influence established management accounting practices. Furthermore, the way in which management accounting and control systems enable and constrain processes of organisational and cultural change will also be discussed.

Students with an interest in the following themes are encouraged to apply (these themes are indicative, but not exhaustive):

- Expected and unexpected managerial and accounting consequences of introducing new modes of collaboration, coordination, and reporting (e.g. B2B, local networks and local information systems)
- Privatization, deregulation and other changes in the institutional business environment, and their effect on management accounting and control systems
- Broadening perspectives on management accounting: including links with 'business economics' traditions
- Implementation of Enterprise Resource Planning (ERP) systems
- Expected and unexpected managerial and accounting consequences of introducing new incentive systems (e.g., pay for knowledge sharing)
- Management accounting effects of the introduction of European mandatory external disclosures
- Changes in criteria for professional certification, as a result of changes in the broader accounting institutional environment
- Institutional conceptualizations of stability/change in accounting routines
- Developments in wider, institutional theory, and its consequences for studying management accounting change
- Implementation of new costing systems (e.g., ABC) and new performance measurement systems (e.g., BSC)
- Implementing sustainability beyond compliance: the role of management accounting
- Management accounting for innovation, major programmes and project management

### **Practicalities:**

Prospective participants should submit a 1 page abstract of their research proposal, work in progress or full paper. However, notification of acceptance will be given as abstracts are received, and within 10 days from submission of the application. To boost interaction, the maximum number of participants will be 20 students. Therefore, an early application is advisable.

**Additional information will be soon available online at the following web-address:**

***<http://www.unisi.it/eventi/enroac2014>***

The accommodation and the Summer School sessions are both at the same location, the *Certosa di Pontignano*, a magnificent, old monastery in the outskirts of Siena (the history and pictures of the Certosa are available at <http://www.pontignano.unisi.it/>).

Participation fees:

*Euros 590 in a double bedroom (shared with another participant) - full board accommodation*

*Euros 640 in a single bedroom - full board accommodation*

Enquiries and submission of 1 page abstract should be emailed to:

*Elena Giovannoni at [elena.giovannoni@unisi.it](mailto:elena.giovannoni@unisi.it)*

Contact details:

Elena Giovannoni

Department of Business and Law, University of Siena

Piazza S. Francesco 8, 53100 Siena, Italy