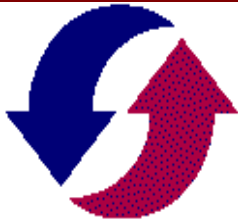


**ENROAC - European Network for Research
on Organizational and Accounting Change**
presents



**5th DOCTORAL SUMMER SCHOOL
IN MANAGEMENT ACCOUNTING**

**Jointly organized by the Universities of Manchester and Siena
14th – 17th July 2010, Certosa di Pontignano - Siena, Italy**

Organised by



UNIVERSITY OF SIENA

DEPARTMENT OF BUSINESS AND SOCIAL STUDIES

The University of Manchester
Manchester
Business School



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Contents:

After the first seven workshops in Manchester (1999), Oslo (2000), Siena (2001), Groningen (2003), Antwerp (2005), Paris (2007), and Dundee (2009), ENROAC, the European Network for Research on Organizational and Accounting Change is organising its fifth DOCTORAL SUMMER SCHOOL in Siena, Italy.

In all its workshops ENROAC has reserved specific sections for PhD researchers, who are the people likely to have a major impact in shaping future trends in the management accounting discipline. However, following the need to create an event focussed entirely on the needs of doctoral students, the first doctoral summer school was held in Siena, in 2001. Since then, the 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 Fifth 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)

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.

The application form and additional information will be available online by November 1st at the following web-address: <http://www.disas.unisi.it/summerschool2010/>

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.unisi.it/servizi/certosa/>).

Due to a generous contribution from the University of Siena fees are reasonably low:

Euros 520 in a double bedroom full board accommodation

Euros 580 in a single bedroom full board accommodation

Submission of 1 page abstract should be either sent by post or emailed to:

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