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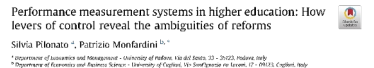
Dipartimento
di Scienze Aziendali

Strategic Management Accounting

Intro

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Prof.ssa Laura Mazzola

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1. Introduction

Reforms in the public sector have been heavily influenced by the introduction of new management accounting practices and performance measurement systems (PMS). As explained in many studies (Aronoff-Pensado, Nogués and Sureda, 2010; Arnoldi and Palermo, 2011; Inouero, 2009; Papan and Giamstarova, 2010), the notion that PMS can improve the quality services while containing their costs has provoked the effects of OECD member countries to reform their public sector. Governments everywhere are trying to regulate the behaviour of public sector organisations by imposing the introduction of managerial technologies such as PMS.

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ABSTRACT

The paper examines whether social norms and engagement of non-profit graduates affect the financial support received from institutional donors and their relationship with latter. Data are collected using a survey of non-profit graduates completed at least one year after graduation. Findings indicate that the higher the social norms and engagement of social norms (*i.e.*, Fairbank and Twiss) data the graduates, the more these graduates receive social norms and engagement support a larger amount of funding from the donors. Moreover, graduates that report a higher social norms engagement were more likely to receive the support than those who did not. The results are robust to the control of the variables. In additional analyses, we find that the beneficial effect of social norms is driven by associability-related content combined with social norms allowing to more informed and strategic management. Overall, our results provide some evidence of social sources of information, such as social norms, on the grant-granting relationship, consistent to the recent findings on the importance of promoting digital transformation and stakeholder engagement in non-profits.

In the last decades, the economic and social impact of non-profit organizations (NPOs) on the global community has significantly grown (Araoz, Arroyabe, & Salazar, 2020; Connolly, Hyndman, & McCoskell, 2015). Together with their growing role in global community, NPOs have turned to a strategic use of social media to pursue a broad range of mission-related outcomes (Lau, Nie, 2020; Xu & Saxton, 2019). Existing research shows that these technologies create new opportunities for improved transparency (Bansian & Rathski, 2013; Dethier, Delcorral, & Wilens, 2021) and better engagement with stakeholders (e.g., Goss & Saxton, 2019).

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CSR reporting practices and the quality of disclosure:
An empirical analysis

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1. **Introduction**

Growing and widespread interest in corporate social responsibility (CSR) has helped generate the diffusion of a broad set of CSR activities by firms of all types. CSR has been investigated along a variety of lines of inquiry, including strategic choice (emphasizing environmental goals achieved by firms, e.g. Vogel, 2009), supply chain management or industry pressure (aiming to establish some forms of self-regulation, e.g. Hoffman, Brown, Rhee, & Herche, 2011; Wang & Renshaw, 2008), resource dependence (2005), organizational approaches (providing an original focus on new forms of ecological capabilities and business models, e.g. Porter & Kramer, 2006), and institutional entrepreneurship (e.g. Batten & Palazzo, 2009; Busch, 2011; Elkann & Ferrel, 2008; Ferrel & Jauchet, 2011), and socio-political strands (investigating networks and relationships among businesses, civil

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Introduction

Laura Mazzola holds a PhD in Business and Law, with a specialisation in Social and environmental Accounting, at the University of Bergamo (Italy).

Today she is a Lecturer in Accounting at Royal Hollowy University in London.

Her PhD project and current research is on the role of accounting and accountability in governing decision and policy making processes towards poverty-alleviation.



Prof.ssa Laura Mazzola is a visiting professor



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About the course...

- Management control system is a fundamental dimension in any organisation (profit, non-profit and public administration).
- This course aims at providing a deep **understanding of management control systems from a strategic perspective** (links between accounting numbers, behavioral and cultural dimensions, managerial decisions)
- It helps students to understand if and how specific management control systems may drive internal decision-making for strategic purposes.



Why...learning objectives

On completing this course, students will:

be aware of the historical developments in management accounting and the more recent development in the area;

identify the aims, characteristics and functioning of management control systems and their links with strategies;

illustrate the design, implementation, use and review of management control systems;

apply the knowledge to support organisational decision-making;

apply specific management accounting tools such as responsibility centres, budgets, activity-based costing, balanced scorecard and strategic map

describe how and why properly combine social, ecological/environmental and technological issues into the traditional strategic management systems



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How... the topics

- Recap of the cost basics
- Control systems & corporate governance
- Activity based costing
- Budgeting: master & flexible budgeting
- Responsibility accounting
- Balanced Scorecard and Sustainable BS
- MA, human rights and Business Technologies



How...pedagogical approach

$$\begin{array}{rcl} \text{ACTIVE LEARNING} & + & \\ \text{STUDENT CENTER} & = & \\ \hline \text{EFFECTIVE LEARNING (\& FUN)} & & \end{array}$$

The classes provide for the active participation of students, according to the approach known as "active-learning" (i.e. group work, case discussions, integrated exercises).

The learning process is most effective when students have an active role.

Peer-to-peer relationships are important and strongly encouraged.



How...course details

The course is structured in 36 classes – 9 ECTS (European Credit Transfer System).

Shared teaching:

- ❖ Silvia Pilonato(Unibg)
- ❖ A new teacher (TBD)
- ❖ Laura Mazzola (international visiting professor)

Tutorship 12 hours
(6 on line meetings)
More info coming soon...

Each class usually includes theoretical explanations and / or exercises (supported by slides published in advance, the use of exercises, excel simulations, case studies).



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How...course details

Day	Time
Monday	12:30
Tuesday	12:30
Wednesday	8:30

No classes:
Oct: 21
Nov: 16, 17
Dec: 7, 8

VP: specific timetable
14-18 Dec

Lectures: from 14th September to 18th December

Attendance is strongly recommended.

All students are expected to be in class, fully prepared, and to actively participate.

Please check the news section
on the e-learning page regularly
for schedule updates.



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How... in-class activities

- ✓ Opportunity for students to participate in **voluntary** in-class activities.
- ✓ Assessment of in-class activities is part of the final grade.
- ✓ Students who participate in those activities are identified as “attending students” and they will have a discount on the final exam.
- ✓ Students must communicate to the teachers their choice (participation in the in-class activities) by a deadline.
- ✓ Final exam must be taken during the winter session (by the end of February 2025)
- ✓ In-class activities are two



How... in-class activities

N. 1 – Assignment on Flexible Budget (end of October – probably Monday 26th)

An individual assignment concerning Flexible Budget will be proposed during a lecture. Students will be required to work autonomously and to deliver their work at the end of the lecture.

N. 2 – Work group on Balanced Scorecard (December)

Teachers will create groups of 4-5 students. The groups and the cases will be presented in a lecture, then groups will have 5-7 days to work autonomously on the case and to prepare a powerpoint presentation to be sent in advance to the teachers.

Discussion of the cases will be held in two lectures where all group members will be required to participate.



How... in-class activities (deadlines)

By October 8th: Students must declare their participation in these activities to be considered as attending students (see specific quiz in SMA e-learning).

Students will be considered attending students **only if** they participate in both in-class activities.

Students participating only in one of the two activities will be considered non-attending students.



How... in-class activities (deadlines)

Evaluation of the assignments with respect to the entire course:

The individual assignment on Flexible Budget will be evaluated with 0-2 points that will be added to students' evaluation during the final exam.

The work group on Balanced Scorecard will be evaluated with 0-3 points that will be added to all group components' personal evaluation during the final exam.

The final exam for attending students will be shorter than the final exam for non-attending students.



How...course details

Materials used during the lectures and the exercises will be published in advance in e-learning:

Strategic Management Accounting a.y. 2026-27

Course code: 900003-ENG

Password: Pilonato2627



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Students hours & contact

Students hours: by appointment, via e-mail.

Please write to : silvia.pilonato@unibg.it



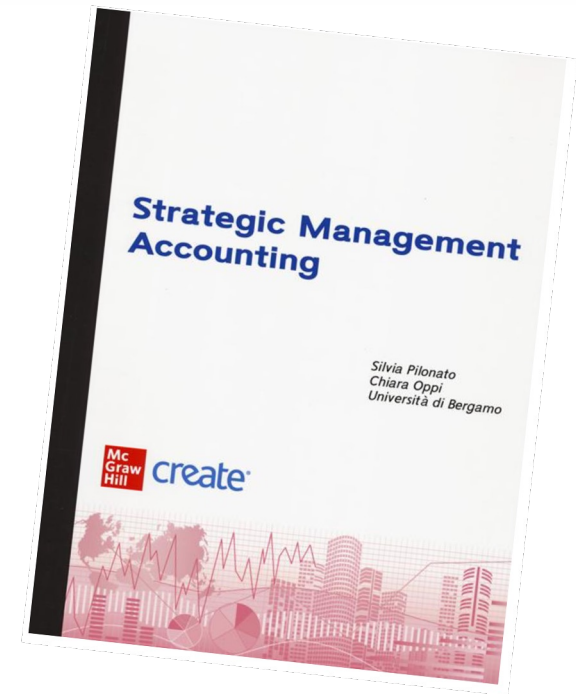
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How...

TEXTBOOK

Create Mc Graw book
Strategic Management Accounting (2023)
Silvia Pilonato
Chiara Oppi



Additional materials: slides, research papers, case studies, exercises.

➡ All the material is required for the final exam.



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How... the assessment (attending students)

For attending students the assessment is based on three parts:

1. individual work to be done during the teaching period (written production)
2. group work to be done during the teaching period (case presentation to the classmates)
3. final written exam (multiple choices, exercises, case discussions).

For attending students the final exam will be shorter than the exam of non-attending students.



Final written exam will be assessed on the completeness of acquired knowledge and the ability to provide analysis aimed at problem solving through specific exercises (multiple choice questions and/or exercises)

Only students attending both part 1 and part 2 will be considered «attending students»



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How... the assessment (non attending students)

For non attending students the assessment is based on a final written exam (multiple choices, exercises, case discussions).

For non- attending students the final exam will be longer than the exam of non-attending students.



Final written exam will be assessed on the completeness of acquired knowledge and the ability to provide analysis aimed at problem solving through specific exercises (multiple choice questions and/or exercises)



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When... the final assessment

- Winter period (see the update Exam Calendar):
 - January - February ▫ 2 rounds
 - Exams are different for attending and non-attending students
- Summer period (see the update Exam Calendar):
 - June-July ▫ 2 rounds
 - September ▫ 1 round
 - Exams are the same for all students
- Exam attendance is managed by using “Sportello Internet”: here you find the exams list.
- To take the exam it is necessary to subscribe to the list by the deadline

exam non-attendance....???





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Let's we start...



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As a new accountant, reply to this comment by a plant manager: “As I see it, our accountants may be needed to keep records for shareholders and for the tax authorities – but I do not want them sticking their noses in my day-to-day operations. I do the best I know how. No pen-pushing bean-corner knows enough about my responsibilities to be of any use to me”.

Identify a set of possible (as “new accountant”) to the plant manager’s comment.





1. Clarifying the Role

"I understand your point, but management accountants are not here just to keep records. Our role is to provide you with information that can help you run operations more efficiently, such as identifying cost drivers and highlighting areas where resources may be wasted."

2. Collaboration, not Interference

"We are not trying to tell you how to manage your plant. Instead, we aim to support your decisions with reliable data and analysis, so that your experience is complemented by evidence-based insights."

3. From Compliance to Value Creation

"It's true that accountants must meet reporting requirements, but our role inside the company goes beyond that. By analyzing costs, budgets, and performance, we can create value by giving you a clearer picture of how operations affect profitability."



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4. Business Partner Approach

"Rather than being 'bean counters,' we can act as business partners—working with you to achieve better results. For example, we can provide data to evaluate whether new machinery is worth the investment or whether a change in processes could reduce waste."

5. Respecting Managerial Expertise

"We know you have expertise in running the plant. Our expertise is in interpreting financial and non-financial data. By combining both perspectives, the company can make stronger, evidence-based decisions."

6. Addressing Stereotypes

"I realize that accountants sometimes have the reputation of being just paper-pushers. But modern management accounting focuses on being proactive, strategic, and supportive of operations—helping managers succeed rather than interfering."



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