

## New CIMA Professor appointed

### Professor Wim Van der Stede takes over role from Professor Michael Bromwich

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Opinions expressed in Research Update are the authors' own and do not necessarily represent the views of the council, the institute or the organisations by which they are employed.

Wim Van der Stede has been selected as the new CIMA Professor. The appointment was made official on 17 April by the then CIMA President, Gordon Grant, at the Management Accounting Research Group (MARG) conference held at the London School of Economics and Political Science.

In 2007, the Chartered Institute of Management Accountants advertised in international academic and business publications, for a new resident professor. We received several very high calibre applications, from candidates in Europe, the USA and Asia. The selection process was rigorous, with a panel comprising CIMA officials, well respected external academics and senior CIMA members.

The appointment, funded by our General Charitable Trust, aims to raise the profile of management accountancy. The professor will contribute to our strategy by enhancing the reputation of the profession and helping to bridge theory with practice.

Professor Van der Stede is a professor at the London School of Economics. He has previously been assistant professor at the University of Southern California and visiting professor at ESSEC Business School in Paris. Professor Van der Stede studied at the University of Ghent, Belgium, where he earned a PhD in Economics. He also has a joint MBA from the University of Ghent and Cranfield School of Management, UK.

He served in 2000 and 2001 as the American Accounting Association (AAA) Annual Conference Liaison for the management accounting section and was the section's co-director for the 2007 and 2008 mid-year conferences.

Professor Van der Stede has published extensively in both practitioner and academic journals. He has won the AAA Notable Contribution to

Management Accounting Literature Award (2007) and the USC Marshall School of Business MBA PM (Program for Professionals and Managers) Golden Apple Teaching Award (2005).

He wrote *Management control systems: performance measurement, evaluation, and incentives* with Professor Kenneth A Merchant, and has published numerous case studies.

#### What the CIMA Professor role involves

Professor Van der Stede will help to develop world class management accountancy research and intellectual capital. Building relationships with important stakeholders and presenting at high profile events will also be important elements of his role. Areas of focus will be:

- business and financial management, including risk management and enterprise governance
- transformation of the finance function, improving effectiveness in organisations and aspects of performance management.

All publications and opinion pieces produced by the CIMA Professor, as well as any webcasts and online presentations, will be made available at [www.cimaglobal.com/resources](http://www.cimaglobal.com/resources)



Professor Wim Van der Stede

# Innovative organisational relationships: two projects awarded funding grants

## CIMA will fund two projects under our innovative organisational relationships research initiative

In the March 2008 edition of Research Update, we invited research proposals on the role of the accountant in innovative organisational relationships. We received several high calibre proposals and are delighted to announce that two very interesting projects have been successful. These are:

- 'Management accounting and investment co-ordination in networks.' The research team is Professor Ted O'Leary and Dr Jodie Moll of the University of Manchester, UK; and Professor Peter Miller of the London School of Economics.
- 'Shared service centres: repackaging intellectual property', by Dr Ian Herbert and Professor Will Seal of Loughborough University Business School, UK.



### Management accounting and investment co-ordination in networks

The researchers will focus on interdependent organisations in the semiconductor industry.

The research seeks to understand the role that management accountants play in co-ordinating and controlling investment processes that transcend the traditional boundaries of individual firms.

The project will analyse the processes and instruments used to align the strategies and investment decisions of diverse firms involved in the design of advanced silicon.

In the semiconductor industry, inter-firm collaboration is common. This is due to high barriers of entry (R&D spend) and very encouraging growth expectations - 50% growth is expected between 2007 and 2012.

In addition to deepening knowledge of the semiconductor industry, the project will also develop a grounded research agenda for extending studies of managerial accounting and networks into other areas.



### Shared service centres: repackaging intellectual property

The research seeks to explore shared service centres (SSCs) as an emerging form of organisational design.

It will employ a two phase case study approach to understand SSCs and their interaction with management accountants in other parts of the organisation. A broader view will show how the experience of the case study organisations might be generalised as a typical form of SSCs.

The SSC is an under-researched and relatively uncommon alternative to the extremes of 'do everything' (the traditional organisational model) and 'do the minimum' (external outsourcing). This proposal builds on earlier research, which suggested that the SSC represented an opportunity for the organisation to create new 'operational' core competencies. The support services, which were consolidated into the SSC, should be regarded as a contribution to the intellectual capital of the organisation, rather than as an expense to be minimised.

CIMA is hoping to launch another research initiative early in 2009. Details will be made available at [www.cimaglobal.com/research](http://www.cimaglobal.com/research)

# Recently funded research projects

## Four projects awarded research funding grants



### Knowledge management measures for organisational accountability

By Dr Sandra Moffett, University of Ulster, Northern Ireland

This project studies the extent to which UK organisations have implemented knowledge management (KM) initiatives. It will:

- assess the impact of these measures on business improvement using a best practice measurement framework
- take a dual quantitative/qualitative approach
- analyse responses from randomly selected organisations for factor and regression analysis.

Data will be used to determine best practice in KM.



### Management accounting development in China: implementing activity based costing in a large Chinese manufacturing company

By Dr Lana Liu, University of Newcastle, UK and Professor Fei Pan, Shanghai University of Finance and Economics, China.

This project will employ interventionist research methodology to assess the implementation of an activity based costing (ABC) system in a Chinese manufacturing company - Xu Ji plc. This study aims to provide:

- a better understanding of ABC applications in a Chinese cultural context
- an examination of factors related to an ABC implementation in a state owned enterprise turned plc that has some of the ills afflicting state firms globally (for example, lack of managerial autonomy and poor financial performance)
- a good understanding of the characteristics of management and organisational issues in China.



### The role of the management accountant and best management accounting practices in the hospitality industry

By Dr Ruth Mattimoe, DCU Business School, Dublin, Republic of Ireland and Professor Will Seal, Loughborough University, UK.

Using both qualitative and quantitative research methods the project will analyse the following:

- user prepared information gaps and the role of the management accountant in the UK hospitality industry
- revenue management for hotels and restaurants
- awareness of customer relationship management, the use of customer profitability analysis (CPA) and internet marketing in hotels and restaurants
- the use of IT to provide better information for decision making.



### The role of management control systems in non-governmental development organisations

By Professor Robert Chenall and Dr David Smith, Monash University, Australia and Dr Matthew Hall, London School of Economics, UK.

The project aims to develop a framework identifying how management control systems (MCS) can assist NGOs to achieve their desired outcomes more cost efficiently. The research objectives are:

- to develop and test the theory of how MCS help NGOs to develop social capital as a means for effective and efficient delivery of outcomes
- to provide managers, employees, and management accountants working in NGOs with an enhanced understanding of how accounting and management controls operate in their work context.

## Seedcorn funding initiative

### CIMA's seedcorn research initiative gives developing researchers and those looking to develop new ideas an opportunity to apply for funding

Learn more about recently funded seedcorn projects:

#### **Activity based techniques adoption in the UK: understanding the ABC paradox**

Mahmoud Al-Sayed, University of Bristol, UK, focused on the activity based costing (ABC) paradox, aiming to understand what determines the implementation of management accounting innovations. Why has an apparently useful technique only achieved limited take-up in companies around the world in the 20 years since its inception?

Al-Sayed used a questionnaire and interviews to establish the determinants of management accounting organisational innovations. The research found that over 50% of respondents use the balanced scorecard, which is consistent with other surveys and confirms a general interest in non-financial performance measures. The importance of customer and competitive measures also comes through strongly. Almost 70% of respondents claimed to analyse customer profitability.

The results support the general consensus that the use of ABC techniques is limited.

#### **The developing role of the financial controller**

Alan Graham, University of Portsmouth, UK, aimed to establish whether professional education prepares accountants for changes to their role. His study provides information on what they would like to do to add value to the business and what practical barriers prevent them meeting this goal.

Survey data revealed that the most time-consuming aspects of the role are still the traditional ones: reporting, closing the month end, budgeting and forecasting. Time spent on these tasks and on new, more forward looking activities, such as managing the business and project accounting, had increased since accountants started in their roles. The only significant time reductions were in month-end closure and managing the finance department.

Analysis of the personal qualities for financial controllers desired by recruiters showed that, after communication skills, the highest importance was placed on ambition and leadership.

Financial controllers said they wanted to perform more value-added business tasks, but were often frustrated in this by limited resources.

#### **The implementation of a balanced scorecard system in a UK bank**

Linna Ye, Loughborough Business School, UK looked at how a large UK based multinational bank fits together the different perspectives of the balanced scorecard (BSC). The study considers how the BSC has been implemented in different levels of various departments and considers its benefits and potential problems.

Semi-structured interviews and informal meetings were conducted with bank staff.

At a business unit level the BSC is populated with critical business objectives, which are based on a clear understanding of the current business environment, including market and regulatory considerations.

The BSC performance measurement and management system has replaced old appraisal systems, which were static and inflexible. However, in some departments the implementation of the BSC was still regarded as a useless, time consuming process.

#### **The interface between academic and professional education and training in accounting**

Douglas Howcroft, Nottingham University Business School, UK asked: 'Are there gaps in management accounting stakeholder expectations?'

At the time of going to press, this project was still ongoing.



Application forms for seedcorn funding are available to download at:  
[www.cimaglobal.com/research](http://www.cimaglobal.com/research)

## Soon to be published research reports

### CIMA Publishing, which is part of Elsevier, is expected to publish the following CIMA funded reports in 2008

#### The performance measurement of internal business processes in e-business

David Barnes, Senior Lecturer in Operations and Strategic Management, Royal Holloway University of London, UK

Matthew Hinton, Senior Lecturer in Information and Knowledge Management, Open University Business School, UK

Barnes and Hinton investigate how UK organisations with an e-business model have adapted their performance measurement systems and practices, responding to inevitable changes in their business operations.

#### Re-inventing budgeting: the impact of third way modernisation on local government budgeting

Professor Will Seal, Professor of Management Accounting, Loughborough University Business School, UK

Amanda Ball, Lecturer in Accounting, Nottingham Business School, UK

This project focuses on post-1997 policy innovations in local government and their impact on traditional budgeting practices. The budgetary practices of two large, contrasting English local authorities are studied and the researchers evaluate how each organisation responded to different challenges and circumstances.

#### MA in networks: techniques and applications

Ariela Caglio, Junior Assistant Professor in Management Accounting and Control and Angelo Ditillo, Lecturer in Management Accounting, L Bocconi University, Milan, Italy

The aim of this research is to present a generalised framework for interpreting the role of management accounting in inter-organisational associations, such as alliances, partnerships or networks.

This report would be particularly useful for managers and management accountants working in hybrid organisations, especially in the fashion industry.

CIMA Publishing books can be bought from [www.cimapublishing.com](http://www.cimapublishing.com)

### Research executive summaries

#### Managerial judgement and strategic investment decisions

Elaine Harris and Samuel Komakech, De Montfort University, UK

Clive Emmanuel, Professor of Accounting, University of Glasgow, UK

This summary identifies the various stages in the strategic investment decisions process at which accountants and other managers are consulted. It shows how the process of agreement is facilitated.

#### Don't blame the tools: the adoption and implementation of managerial innovations

Professor Elizabeth Daniel and Andrew Myers, Open University, UK

Keith Dixon, University of Canterbury, New Zealand

This research explores how organisations assimilate managerial innovations effectively. It seeks to provide guidance and understanding on how organisations can improve their performance.

#### The adoption of strategic management accounting tools in agricultural post-subsidy reform

Dr Lisa Jack, University of Essex, UK

This research investigates how management accounting innovations are diffused in agriculture. It evaluates whether strategic management tools contribute significantly to the survival and sustainability of an agricultural industry following the withdrawal of production linked subsidies.

Interested? Dr Lisa Jack intends holding focus groups for farmers, producers, distributors, retailers and agricultural extensionists. Register your interest at

[innovation.development@cimaglobal.com](mailto:innovation.development@cimaglobal.com)

Research executive summaries are available free at [www.cimaglobal.com/researchexecsummaries](http://www.cimaglobal.com/researchexecsummaries)

# Human resource management, management accounting and organisational performance

## Project finds important links between business divisions

By Reza Kouhy, Glasgow Caledonian University; Rishma Vedd, California State University, Northridge; Takeo Yoshikawa, Yokohama National University; and John Innes, University of Dundee.

This project examined the relationship between human resource management (HRM), management accounting and organisational performance in six case study companies. It used a Strauss and Corbin grounded theory approach with two case studies in Canada, two in Japan and two in the UK. The six companies are involved in building materials, consumer products, electronics, software development, timber products and a utility company.

### Links between HR managers and management accountants

In all six cases, HR managers and management accountants co-operated very closely on the strategic plans and the annual budget (such as number of employees, mix of skills and estimated salaries).

In four cases HR managers and management accountants worked closely together on a performance-related bonus scheme. The management accountants discussed the financial and non-financial performance measures with HR managers before the proposed bonus model was finalised. They interpreted the results later from the bonus scheme. However, the most frequent communication between HR managers and management accountants was about decision making.

### HR policies and organisational performance

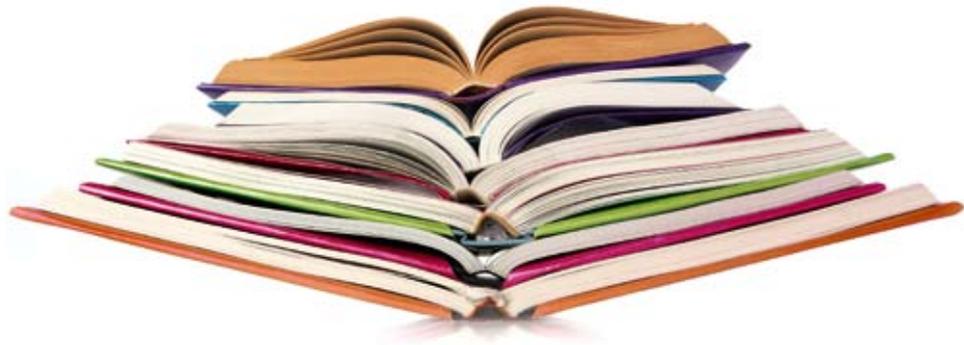
Cross-case analysis of the substantive hypotheses emerging from the six cases resulted in 12 formal hypotheses. These were tested in a series of 100 telephone interviews in the three countries. The HR policies mentioned by the interviewees as affecting organisational performance in at least three of the six cases included:

- recruitment
- training
- job for life
- teamwork
- organisational culture.

### Recruitment

It was commonly thought among the interviewees that recruitment decisions were critical for their organisation's future performance, in order to hire the necessary quality and mix of employees. In all six case studies the employees were regarded as 'assets' who created additional value rather than 'costs' that the organisation had to recover. This would imply that in the short term, viewing employees as assets led to increased expenditure on training and other costs. However, the interviewees said that viewing employees as assets had a net positive effect on their organisation's performance.





### Job for life

The two Japanese companies had a job for life policy, although this policy had come under increased pressure from international competition and other factors. One British company (the utility) had a similar job for life policy. Employees did leave voluntarily, but the average length of service was 15 years. When jobs disappeared (for example, after re-engineering), employees were not made redundant but moved into other parts of the business which were looking to fill vacancies. These employees were also offered further training.

The interviewees in the two Japanese cases and the British utility considered that their job for life policy encouraged employees to take a long-term view on employment. It also increased employee motivation and organisational loyalty, and had a positive effect on organisational long-term performance, although the policy involved additional short-term costs.

### Organisational culture

In one Canadian case the change from the 'bad' culture of the 1990s to its existing 'good' culture was cited by interviewees as one of the major reasons for the recent improvement in its organisational performance. The good culture included:

- open communication
- low absenteeism
- good union relations and
- excellent employee relations.

The second Canadian company was trying to change the culture. Its 'leader for tomorrow' programme involved more employee empowerment to develop a more performance orientated culture. One of the two British companies, which was relatively small in size, had developed a family culture that helped the organisation to improve its performance. In

the other British company all the interviewees mentioned its family culture, despite the relatively large size of the organisation, and emphasised its important contribution to organisational performance.

For further information about this project please email [research@cimaglobal.com](mailto:research@cimaglobal.com)



### Linking HR policies to organisational performance

The companies studied in this project made great efforts to link specific HR policies with organisational performance. This was done by combining the results from a benchmarking scheme with other organisations and the results from internal employee opinion surveys.

One of the British cases had made great progress in establishing links with some certainty between specific HR policies and organisational performance. In the early 1990s this company entered into an HR benchmarking scheme (as distinct from a normal benchmarking scheme) with other organisations. The management accountants and HR managers combined the results from this HR benchmarking scheme with the results from its own annual surveys of employees' opinions.

This company found that several years of benchmarking data and survey results were needed before it could establish relationships between specific HR policies and organisational performance. With the twin problems of time lags involved and other factors affecting organisational performance, it was extremely difficult to link a specific HR policy to a change in organisational performance. However, HR managers and management accountants were working closely together and were beginning to make some real progress in this area.

# A comparative investigation into the diffusion of management accounting innovations in the UK, Australia and New Zealand

## Report aids understanding of management accounting innovations and their diffusion, implementation and user satisfaction

By Dr Hassan Yazdifar, University of Sheffield, UK and Dr Davood Askarany, University of Auckland Business School, New Zealand.

A review of research on the diffusion of accounting innovations suggests that the majority of variance in the adoption rate of innovations can be explained by their characteristics. These include relative advantage, compatibility, complexity, trialability and observability. More surprisingly, no research investigating the impact of the 'characteristics' of management accounting innovations on their diffusion has been reported.

### Methodology of research

This report is based on a survey questionnaire, which was sent in 2006-7 to CIMA members - 1,175 in Australia, 366 in New Zealand and 500 in the UK. The responses to the survey show that 35.3% of respondents worked in manufacturing industries and the remaining 64.7% worked in service industries.

### Views about new practices

Respondents were asked to indicate whether their company has or has not considered the adoption and implementation of new cost and management accounting practices. These included activity based costing (ABC), activity based management (ABM), balanced scorecard, benchmarking, strategic management accounting, target costing or any other practices.

Respondents were asked to indicate which of the following options for various cost and management accounting practices were applicable to their company. For each practice they were asked to indicate whether:

- discussions have not taken place regarding the introduction of the practice
- a decision has been taken not to introduce this practice
- some consideration is being given to its introduction
- this practice has been introduced on a trial basis
- this practice has been implemented and accepted.

Previous research reports that 'traditional' tools and techniques were most popular among management accountants. However, the present survey suggests a growing interest in the adoption of new cost and management accounting practices, such as ABM.

This shift might be due to changes in the markets and the need for more advanced costing and management accounting practices. The response shows that 52.5% of firms had implemented benchmarking or introduced it on a trial basis. Our findings also confirm that apart from benchmarking, the overall adoption rates of the other five techniques are still behind traditional techniques (all under 40%).

## Are management accountants satisfied with their current cost and management accounting practices?

Respondents were asked to indicate their level of satisfaction with their current cost and management accounting practices. More than 44% of respondents stated that they were either fully or moderately satisfied with the existing cost and management accounting practices in their firm. However, it is particularly important to recognise that management accounting practices in 41.5% of the targeted firms require improvement to meet their organisational needs. In more than 14% of the targeted firms these practices require fundamental change to meet the needs of their organisation.

## Importance of characteristics of innovations

The questionnaire also sought to ascertain the impact of attributes of accounting innovations on their implementations. In addition, it looked at the level of the diffusion of the cost and management accounting practices in organisations.

Findings suggest that the decision whether or not to implement any cost and management accounting innovation is significantly influenced by the attributes of such an innovation. These attributes include:

- benefits of the innovation
- ready availability of an innovation
- running cost
- dissatisfaction with the current system
- social and institutional pressures for innovation
- employee recognition of need for change
- organisational ability to fund the change.

As such it could be concluded that the characteristics of each innovation plus other contextual factors such as employees, social, cultural and institutional factors, play a role in the successful adoption of new management accounting techniques.

The response to this section strongly supports the role of management and its commitment towards the adoption and implementation of cost and management accounting innovations.

For further information about this project please email [research@cimaglobal.com](mailto:research@cimaglobal.com)



## Conclusions and lessons learned from the research

The present research contributes to the current academic literature, as no such research has been undertaken in this sector of management accounting.

The results of the research provide important information to facilitate the diffusion of recently developed management accounting techniques in practice. Such diffusions are expected to increase the satisfaction of users of management accounting information.

Furthermore, the findings guide managers and practitioners towards fully understanding the nature and characteristics of new management accounting techniques that they are going to adopt. This will also be helpful in the successful implementation of any management accounting change programme.



# The forms and roles of formal and informal feedback in management accounting

**Feedback in management accounting is a highly complex and surprisingly under-researched topic. This investigation aims to put that right by studying how and why feedback is used at a Finnish metal company**

By Professor Kari Lukka and Hanna Karlsson, Turku School of Economics, Finland.

Feedback plays an important role in management control systems, keeping controlled entities within intended paths of development. As a control mechanism, it helps to direct individual behaviour towards achieving the goals of the organisation.

In management accounting, feedback has traditionally been considered as an ex-post control device, offering historical, comparative and evaluative information. Cybernetic control theory has been used to analyse it, which has offered a mechanistic understanding of the nature of feedback.

However, in organisational control, feedback is a complex process of sharing information, suggestions, concerns, and observations between different organisational members and organisational boundaries. It is used both to

improve personal and organisational performance but also for other, often personal, motives. The informal aspect of feedback needs to be considered alongside the formal aspect.

Despite the importance of feedback loops in organisational control, they seem to have been taken for granted, and are a comparatively under-researched area of management accounting. Existing management accounting literature provides scant knowledge of how - and why - different feedback channels and forms of feedback are used.

This research explores the use of feedback in organisations. It also stresses the need for organisations to acquire a wider understanding of feedback as being more than merely a part of system-based controls.



### Background and aims

Flamholtz's well-known model of organisational control serves as a starting point. It illustrates how feedback in management accounting operates in the core control system through formal measurement and reward systems. However, given the widely acknowledged limitations of formal control systems to produce sufficient and relevant information for managers, the roles of different forms and channels of feedback will be explored. Informal control covers personal relationships, informal communication or networks, and organisational culture.

The balanced scorecard offers an example in which informal control (including feedback) has become formalised into a systematic measurement and control system. But feedback is not provided by measurement systems alone. There are other relevant sources of performance-related feedback, such as development discussions and ad hoc communication with supervisors.

Management literature acknowledges different reasons for individuals to pursue feedback. People are not just passive recipients; they also ask directly for feedback or make observations in their daily work. Feedback seeking behaviour is motivated by three things.

- achieving a goal
- protecting one's ego
- protecting one's image

Individual motives for feedback seeking are one side of the story, but organisational needs for feedback are also an important issue.

Against this backdrop, the research project sets out to explore the following question: how and why are different forms of feedback used in management accounting?

### Case study

The research questions are explored in an interpretive, qualitative case study. The case organisation is a large, globally operating Finnish metal industry company. The research focuses on one business division (called Division Steelco) aiming to study formal and informal feedback channels at different organisational levels, starting at corporate headquarter level, going down to the local levels and unit levels.

The empirical material was collected through 20 recorded interviews with managers in Finland, starting in September 2007. Interviews will be supported by the analysis of official and inter-company documents, phone calls,

observations during the interviews, factory visits, lunches, and other informal conversations.

The interviewees have been asked about their own practices and views of how they consider feedback and its formalisation, in order to tease out information about the actual use of feedback. This has allowed various interpretations of feedback to be heard and considered.



### Preliminary findings

As the literature review indicates, the concepts of formal and informal feedback, as well as feedback and feedforward, are complex, unestablished, and open to diverse interpretations. As a preliminary result, it may be feasible to think of formal feedback as officially produced information, based on hierarchical communication with superiors. Informal feedback is information received or acquired outside the area of hierarchical control. The typical dichotomy between written and unwritten seems inadequate, because it ignores unwritten norms and rules as binding in practice.

In addition, the reasons why organisations formalise feedback and why individuals use either formal or informal feedback are essential issues to be analysed. The in-depth case study offers procedural description and analysis of the use of feedback and feedforward in practice.

Managerial needs for feedback vary between different units in organisations and appear to be more diverse than what is explained by existing arguments of control needs. Therefore individual differences and situational contexts need to be taken into consideration in any analysis of the forms and roles of feedback in organisations.

Outputs from this research will be available in 2009.



## Conferences 2008 - 2009

### SEPTEMBER

24–26

#### International Financial Executives Forum

Gaylord National Resort and Convention Center, Washington DC

This forum will be jointly held by CIMA, the American Institute of Certified Public Accountants (AICPA) and the Society of Management Accountants (CMA) Canada. It will be hosted by AICPA in Washington DC.

The event is targeted at high level executives. It features outstanding international speakers and expert panellists from around the world. A range of plenary and concurrent sessions will address critical global business issues facing finance professionals. CIMA Innovation and Development specialist, Louise Ross, will speak on 'Business use of collaborative web technologies'.

**Contact**

[www.cpa2biz.com](http://www.cpa2biz.com)

### NOVEMBER

6–7

#### New Public Sector Seminar

University of Edinburgh

This two day event will provide a forum for discussing the latest research in the financial management of public services. These seminars are organised by Professors Irvine Lapsley (Edinburgh) and Peter Miller (LSE) and sponsored by CIMA.

**Contact Yvonne Crichton**

Research Secretary to Professor Irvine Lapsley

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13–14

#### Aston Management Accounting Research Group Conference

Aston Business School (ABS), Aston University, UK

There are two MARG conferences - a one and a half day event at Aston Business School, Birmingham; and a one day event at the London School of Economics. Both concentrate on discussing the research agenda in management accounting.

**Contact Stan Brignall**

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### DECEMBER

15–17

#### New Directions in Management Accounting

Hotel Metropole, Brussels, Belgium

This conference is hosted by the European Institute for Advanced Studies in Management (EIASM) and CIMA. It will examine innovative management accounting practices and how to research them.

**Contact**

[www.eiasm.org](http://www.eiasm.org)

### JANUARY

8–10

#### Management Accounting Section (MAS) of the American Accounting Association Research and Case Conference

St Petersburg, Florida, USA

The Doctoral Colloquium will be held on 8 January and the Research and Case Conference will take place on 9 and 10 January.

**Contact**

[www.aaahq.org/mas/](http://www.aaahq.org/mas/)



### News in brief

Professor David Otley has been selected as AAA MAS President

David Otley has been selected for the prestigious role of President of the American Accounting Association Management Accounting Section [www.aaahq.org/mas](http://www.aaahq.org/mas)

This is a great achievement for Professor Otley who is a pre-eminent professor.



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