

22.12.2024

**Author**

AGASISTI, Tommaso

**Title**

Strategic management accounting in universities: the Italian experience / Tommaso Agasisti, Michela Arnaboldi and Giovanni Azzone

**Publication year**

2008

**Source/Footnote**

In: Higher education. - 55 (2008) 1, S. 1 - 15

**Inventory number**

23585

**Keywords**

Ausland : Italien : einzelne Hochschulen ; Ausland : Italien : Hochschulwesen allgemein ; Ausland : Italien : Studium, Studenten, Lehre ; Hochschule und Staat : allgemein ; Hochschulreform : allgemein

**Abstract**

This paper presents an investigation of management accounting in four major Italian universities, which have been struggling to build their strategy in a context of significant change. Following many OECD countries the Italian government has been changing its higher education system by giving more autonomy to universities. These changes pose a number of challenges for management and accounting systems in Italian Universities. Drawing on self-referential theory and its applications to accounting research the paper analyses the construction of Strategic Management Accounting (SMA) in four Italian universities, which are immersed in a similar context of change. The focus is specifically on two aspects of decisions: (1) resource allocation and (2) new academic programme. (HRK / Abstract übernommen) Agasisti, Tommaso, E-Mail: [tommaso.agasisti@polimi.it](mailto:tommaso.agasisti@polimi.it)