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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