

**Thematic Course – PhD in  
 “Scienze Economiche e Statistiche” / “Economics, Business and Statistics”  
 Department of “Scienze Economiche, Aziendali e Statistiche”  
 Università di Palermo**

<b>Academic Year</b>	2023-24
<b>Subject</b>	Theorizing in AMO (Accounting, Management & Organization) research.
<b>Instructor(s)</b>	Gabriella Levanti, Pasquale Massimo Picone, Sonia Quarchioni
<b>Course description</b>	<p>The course aims to provide Ph.D. students with insights into some of the main theoretical approaches in AMO research. In particular, the course is focused on:</p> <p>(a) discussing the roles and relevance of agency theory and upper echelons theory as lenses to interpret firm strategies (4 hours);</p> <p>(b) sensitizing students to the forms and roles of accounting as social and institutional practice through the lens of new institutionalism and practice-based approaches to the study of organizations (4 hours);</p> <p>(c) examining the implications of network theory in management to explore interfirm relations and their impact on innovation (4 hours);</p> <p>(d) providing students with the opportunity to rely upon the discussed topics in order to theorize about their own Ph.D. thesis project (4 hours).</p>
<b>Learning Objectives</b>	<ul style="list-style-type: none"> <li>• Ph.D. students have the opportunity to read an intriguing mix of articles suggested by the instructors as additional background readings. These articles represent the theoretical foundations of high-quality accounting, management, and organization research.</li> <li>• Students are expected to read some key readings that will be circulated in advance of the course. In doing so, the course is expected to be highly interactive to discuss together how multiple organizational phenomena can become objects of theoretical investigation.</li> <li>• Discussion in class and the assessment method will help students identify possible theoretical approaches that are coherent with the overall research design of their Ph.D. thesis project.</li> </ul>
<b>Suggested readings</b>	<p>This short list is purely indicative and not all readings are compulsory. An updated list with the compulsory key readings and additional background readings will be provided as the course date approaches.</p> <p>Dagnino, G. B., Giachetti, C., La Rocca, M., &amp; Picone, P. M. (2019). Behind the curtain of international diversification: An agency theory perspective. <i>Global Strategy Journal</i>, 9(4), 555-594.</p> <p>Eisenhardt, K. M. (1989). Agency theory: An assessment and review. <i>Academy of Management Review</i>, 14(1), 57-74.</p> <p>Gulati, R., Nohria, N., &amp; Zaheer, A. (2000). Strategic networks. <i>Strategic Management Journal</i>, 21(3), 203-215.</p> <p>Hambrick, D. C. (2007). Upper echelons theory: An update. <i>Academy of Management Review</i>, 32(2), 334-343.</p> <p>Hambrick, D. C., &amp; Mason, P. A. (1984). Upper echelons: The organization as a reflection of its top managers. <i>Academy of Management Review</i>, 9(2), 193-206.</p> <p>Jensen, M. C., &amp; Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. <i>Journal of Financial Economics</i>, 3(4), 305-360.</p> <p>Miller, P. (Ed.). (1994). <i>Accounting as social and institutional practice</i>. Cambridge University Press.</p>

	<p>Miller, P., &amp; Power, M. (2013). Accounting, organizing, and economizing: Connecting accounting research and organization theory. <i>Academy of Management Annals</i>, 7(1), 557-605.</p> <p>Powell, W. W., Koput, K. W., &amp; Smith-Doerr, L. (1996). Interorganizational collaboration and the locus of innovation: Networks of learning in biotechnology. <i>Administrative Science Quarterly</i>, 116-145.</p>
<b>Course Activity (hrs)</b>	16
<b>Credits</b>	
<b>Assessment Method</b>	<p>Students will be evaluated on the following criteria:</p> <ul style="list-style-type: none"> <li>• 10%: attendance.</li> <li>• 50%: participation in class.</li> <li>• 40%: each Ph.D. student has approximately 15 minutes to present his/her ideas on how to theorize their Ph.D. project.</li> </ul>
<b>Teaching Methods</b>	Lectures and discussions in class
<b>Calendar</b>	April 2024
<b>Contacts</b>	<p><a href="mailto:gabriella.levanti@unipa.it">gabriella.levanti@unipa.it</a></p> <p><a href="mailto:pasqualemassimo.picone@unipa.it">pasqualemassimo.picone@unipa.it</a></p> <p><a href="mailto:sonia.quarchioni@unipa.it">sonia.quarchioni@unipa.it</a></p>