



LUDWIG-
MAXIMILIANS-
UNIVERSITÄT
MÜNCHEN

FAKULTÄT FÜR BETRIEBSWIRTSCHAFT
MUNICH SCHOOL OF MANAGEMENT
INSTITUTE FOR ACCOUNTING AND CONTROL
(IUC)
PROF. DR. CHRISTIAN HOFMANN



Accounting Research Workshop (ARW) - ST2016

- Speaker:** Marc Wouters
- University:** Professor of Management Accounting, Karlsruhe Institute of Technology
- Research:** Use of Management Accounting in Operations and Innovation
- Date:** May 3, 2016
- Topic:** "Management Accounting and R&D Cooperation: The Case of Standards for the Calculation of Cost-of-Ownership in the Semiconductor Industry"
- Abstract:** "Based on a field study of the semiconductor industry, we consider the role of standards for the calculation of total cost-of-ownership that underpin R&D processes. Drawing on Robson's theory of accounting calculations as mobile, combinable, and stable inscriptions that expedite long-distance control, we examine how the standards helped to mobilize, combine, and stabilize these industry-wide calculations. The findings also suggest the standards enabled the calculations to become malleable: companies could significantly modify calculations by inserting private data, adjusting the manufacturing setting and products reflected in calculations, switching between default values and proprietary data, or using parts of the standards selectively. The combination of stability and malleability, because of the existence of standards for the calculation, strengthened the capacity of cost-of-ownership calculations to be a mediating instrument that impacted the investment decisions of integrated circuit (IC) manufactures and semiconductor equipment companies. The study demonstrates how standards created commonality and at the same time enhanced flexibility and thereby the influence of accounting."



We are very delighted that Prof. Wouters followed our invitation to speak about his recent research project as part of our Accounting Research Workshop. We wish him all the best for this and other upcoming projects.