

2nd BRICMAR Workshop

15th June 2018 13:30-18:30

Aztec Hotel & Spa (Aztec W, Almondsbury, Bristol, BS32 4TS)

The Bristol Center for Management Accounting Research (BRICMAR)

The objective of BRICMAR, which is now based at the University of Bristol, is to provide a forum for engagement between the management accounting practice and research communities. We are relaunching BRICMAR with an afternoon workshop that will consider the following question.

What is Amoeba management and how can it help me in my organization?

This half-day workshop will introduce an intriguing management accounting and control system from Japan, called *Amoeba Management*. Amoebae are tiny, single celled, animals that reproduce themselves by cell division. Kyocera, has adopted Amoeba Management by dividing its operations into very small units, applying a profit-centre approach to a decentralised organisation, and splitting the units as they grow, thereby enabling middle-level, or even lower-level, managers to participate in management control processes to achieve overall organisational objectives. Although the system originated in a manufacturing company it has since been applied to companies operating in various industries such as restaurants, hotels, hospitals, and airlines. In the first half of the workshop, essential concepts of Amoeba Management developed in Kyocera will be introduced, followed by a case study of how the system was implemented in a flag carrier airline of Japan. In the second part of the workshop, participants are invited to explore potentials and challenges of implementing Amoeba Management in their own organisational contexts in discussion groups facilitated by members of the Management Accounting Research Group at the University of Bristol. We will conclude with a perspective on discussions during the workshop in relation to the management accounting research literature, followed by a drinks reception.

Schedule

13:30-14:00 Registration

14:00-17:30 Workshop

[Presentation 1] *Amoeba Management: What it is and how it works*

[Presentation 2] *Case study: How Amoeba Management works in JAL (Japan Airlines Co., Ltd)*

[Group discussions] *How Amoeba Management could work in your institution*

[Presentation 3] *Amoeba Management viewed from an academic perspective*

17:30-18:30 Drinks reception

Registration (no fees): please visit the following link

<https://www.eventbrite.co.uk/e/bricmar-2nd-workshop-on-amoeba-management-tickets-43401607376>