



KARIN SEGER (b. 1975) is a lecturer and PhD student in business administration. She conducts research at the Center for Empirical Research on Organizational Control (CEROC) at Örebro University School of Business and teaches in the areas of financial accounting and management accounting.

This thesis is about institutional logics and accounting professionals working in accounting firms. More precisely, it directs attention to how co-existing and potentially conflicting institutional logics enable and constrain accounting professionals, in practice and over time. The empirical case underlying this study is the process of converting the existing financial accounting practices for small limited companies in Sweden through new standards - K2 and K3. The scientific purpose has been to generate a micro-oriented and processual modelling of how accounting professionals influence and shape accounting practices in small limited companies, and to identify and theorize on the type of institutional logics underlying their work.

The empirical findings show that accounting professionals influence and shape accounting practices by providing suitable solutions, and by pre-packaging and marketing these as definite solutions. They also show that the construction of such solutions involves long and complex processes during which the professionals interpret and judge different alternatives before marketing them to their clients. From the institutional logics perspective, this overall process of influencing and shaping accounting practices in small limited companies may be understood as one in which the professionals mainly try to live up to professional rather than commercial expectations. Importantly though, they also show that living up to such professional expectations is a highly non-deterministic process since also a single institutional logic may generate tensions within itself, even though it is predominant and not in conflict with other logics.

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