



Institutional Logics and Accounting Professionals – The case of K2 and K3

av

Karin Seger

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Opponent: Docent Roland Almqvist
Stockholms universitet

Örebro universitet
Handelshögskolan
701 82 ÖREBRO

Abstract

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Accounting firms have long been considered a ‘black box’ in the literature, but over the last two decades or so, a growing body of literature has emerged which points to how the accounting profession may be seen as a profession in transformation, one in which the underlying logic of their work has gone from emphasizing professional values to one in which commercial values constitute the main rules of the game.

This thesis draws upon and add to this literature as it directs attention to how co-existing and potentially conflicting institutional logics enable and constrain accounting professionals, in practice and over time. To allow this, I have conducted a qualitative and processual study of 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. My empirical findings show that the professionals influence and shape accounting practices by proposing and proclaiming 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. And from the institutional logics perspective, they show that the process may be understood as one in which the professionals mainly try to live up to professional rather than commercial expectations.

Based on these findings, a number of contributions to the literature are identified, relating to how accounting professionals are enabled and constrained by the professional logic, how the effects of logics are highly non-deterministic, and how a single logic may generate tensions within itself even though it is predominant and not in conflict with other logics.

Keywords: Institutional logics, multiple logics, co-existing logics, accounting professionals, accounting firms, small companies, small limited companies, the K-project, K2, K3.

Karin Seger, Örebro University School of Business, SE-701 82 Örebro, Sweden, karin.seger@oru.se