

■ European traditions in accounting

Accounting research in Sweden: a look at dissertations

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It is a delicate task to give a representative overview of accounting research in Sweden in a short note. For better or worse, we decided to use doctoral theses published during the last five years as a proxy for contemporary accounting research. Before entering into details of the picture that emerged, however, we would like to say a few words about the Swedish academic context.

The Swedish setting

In Sweden, the great majority of accounting research is undertaken at business schools, universities and so-called university colleges. The first two business schools—in Stockholm and Gothenburg—were founded in 1909 and 1923, respectively, followed by the establishment of departments of business administration at the ‘older’ universities some 30–40 years later. Since the 70ties, there has been an ongoing and rapid expansion of the system of higher education in Sweden, leading to that accounting is currently taught at some 25–30 institutions.

While the accounting discipline has always constituted a cornerstone in Swedish business research and education, it received an unexpected and significant pickup in interest in 2007 when the Swedish Agency for Higher Education published a report relating to the right to award the traditionally most demanded degree for Swedish students, namely, the one-year master called “Civilekonom”. The premise is

that of the twenty-three institutions that applied for the degree, a majority was rejected based on the argument that there were too few accounting scholars (PhDs and professors) within their schools and departments. Although this was indeed bad news for the organizations in question, it certainly increased the interest in the accounting discipline as such.

As we see it, two important consequences of the report on the accounting discipline can be discerned. The first one is how the term ‘accounting’ is becoming used. Before the report, a professor (and lecturer) in accounting was typically associated with a ‘financial accounting’ or ‘auditing’ scholar, while professors in management accounting were referred to in terms of ‘management control’ scholars. That is, unlike the English word ‘management accounting’, the since long used Swedish term ‘ekonomistyrning’ does not include the word ‘accounting’. At present, however, we find that new positions are often termed ‘accounting’ in general, and that it is explicitly stated that both scholars specialized in financial accounting/auditing and management accounting may hold such position.

The second major consequence of the report is that the ‘market’ for the limited number of accounting scholars improved significantly. There has also been a significant pickup in demand for promising PhD-students interested in accounting issues.

Dissertations in accounting

According to LIBRIS (the database kept by the Swedish national library), some 150 theses in accounting have been published by Swedish business schools and universities between 1950 and 2009. Although there might be

some errors in this number (on account of classification issues), it does give a picture of a research arena with a limited amount of studies. As suggested above, however, the discipline has received renewed interest and is rapidly expanding. Expressed in figures, we find that no less than half of the total number of dissertations was published between 2000 and 2009. And a closer look at the last five years (in total 40 dissertations) suggested the following pattern:

- It is management control studies that are in majority followed by studies of/in financial accounting (about a third of the total) and less than a handful of studies of/in auditing.
- The phenomena studied are very disparate, ranging from arm-length research on capital markets to ethnographically inspired studies of management narratives. Broadly speaking, however, three partly overlapping topics seem to dominate, namely, (i) antecedents and consequences of different accounting system design and use; (ii) accounting change processes and; (iii) accounting in ‘new’ contexts such as interorganizational relationships, cultural production, and in entrepreneurial firms.
- There is a high diversity in terms of theories used and developed. Just to mention a few, we find studies applying sociology (including institutional theory, structuration theory and actor network theory), economics, critical theory, and contingency theory. Notably, accounting theory is rarely used.

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Accounting research in Sweden (cont'd)

- The case method and field studies are preferred, in particular in the management accounting and control area, but also in financial accounting and auditing. In fact, almost 75% of the dissertations reviewed apply these research methods. None used experiments or could be classified as 'analytical' (i.e. applied mathematical modeling).
- Seen over the five-year period of study, we find that the traditional 'monograph format' dominates. However, a few (but growing number of) dissertations consist of 4-5 papers with an introduction framing the different studies. Typically, one or more of these papers have been published in peer-reviewed journals.

Overall then, the emerging picture is very much characterized by multiplicity. That is, seen as a whole research performed by 'coming' Swedish accounting scholars is highly fragmented both in terms of phenomena studied and theories used. And interestingly, this pattern also holds for individual business schools and departments, which suggests that the research agenda is largely set by individual PhD-

students, supervisors and/or research groups.

Despite this diversity, however, it is worth noting that very little work is currently done on the role of accounting at the individual level, e.g. studies of individual decision-making informed by cognitive psychology. The same applies to more broad-sweeping studies on the societal level. It is also worth noting that cross-sectional studies and, in particular, studies with an experimental design are clearly underrepresented. Instead, current PhD work is dominated by case and field study methods. It is difficult to have a strong opinion about why this is the case, but one explanation might be the belief among Swedish researchers that we have a comparative advantage in terms of excellent access to firms and organizations. This might be particularly true when it comes to public sector research since the principle of free access to public records is a constitutional right in Sweden.

Finally, we note a tendency towards reporting PhD research in English and in a 'paper format'. A possible reason for this quite fundamental change is the 'publish or perish' culture that is becoming the norm in the Swedish

higher education system. Having said that, however, we find (yet) little evidence of PhD theses being specifically tailored to fit the research agenda and style set by highly ranked American journals. On the contrary, contemporary accounting research in Sweden is still firmly rooted in what has been referred to as the Scandinavian tradition. That is, the dominating part is characterized by a close and typically long relationship with the organizations studied which, in turn, enables rich descriptions and analyses of multiple aspects of accounting practices.

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