Research Program

Accounting Information Systems

Section for Accounting/Centre for Business Solutions
School of Business, Economics and Law
University of Gothenburg
1 Background

Gothenburg has a long tradition of cross-departmental collaboration in education program and courses, research programs and infrastructural initiatives in the areas of Business Administration and Accounting. In 2005, the Centre for Business Solutions was formed as one of the strategic initiatives at the School of Business, Economics and Law. This involves an increased focus on Accounting Information Systems (AIS) related issues, and the creation of an inter-university platform for teaching and research within the area of AIS. In order to become an accepted part of the international community of AIS research and to establish University of Gothenburg as a center of excellence within the area the research program seeks to extend the current understanding of AIS, but also to provide useful knowledge to managers in their efforts to manage organizations effectively and efficiently.

The research program is currently funded by the Torsten Söderberg Foundation, through their funding of Accounting research at the Accounting Section, School of Business, Economics and Law. The program will start in 2011 and will commence until 2015, when a review of the program is planned for. The program will bring together researchers with a particular interest in AIS-related issues from various fields of research and practice.

Accounting Information Systems have been widely adopted by organizations within both the public- and private sector (Rom & Rohde, 2007). AIS as an academic topic taught at Universities is defined as (an example): "a specialized subsystem of the IS that collects, processes, and reports information related to the financial aspects of business events." (Ref?). However, we have a broader perspective and AIS covers not only the intersection of accounting and information system, but also accounting and information system as separate domains as noted by Steinbart (2009). For us AIS also covers both structured and unstructured financial and non-financial information for decision making, management control and performance management. Earlier research within AIS has been reported to be haltering and not reaching its full potential (Granlund, 2010; Sutton, 2009; Grabski et al, 2011). The aim of this research program is therefore to provide an increased understanding of AIS by creating new knowledge within the research fields Accounting, Management, Information Technology and Information System as well from the intersection of the research fields.

2 The rationale of AIS

2.1 Changes in business reality

We can identify several rationales for the study of AIS. The first ones relate to the changing business environment, the increased use of information systems (IS) and advances in information technology (IT). Increasing business complexity, networks, globalization, shortening product life cycles and the need for cross-functional organizing are the main reasons for companies starting to use Management Information systems.

“Currently, integration is increasingly needed in the business environment. This need emerges from the efficiency and synergy requirements necessary in a complex and turbulent environment. In other words, integration is needed to facilitate co-ordination, which is again related to the building of competitive advantage.” (Granlund & Malmi, 2002, p. 305).

The AIS supply side actors - vendors, consultants and other whole-sale actors of AIS - has addressed the increased use of information systems and, thus, we are in the midst of a massive diffusion of integrated information systems that are supposed to be used for decision making, control and performance management. These kinds of systems solution being diffused are today seen as management accounting innovations (Elbashir, Collier & Sutton, 2011).
Furthermore, advances in information technology have driven change “in the collection, measurement, analysis and communication of information within and between organizations” (Burns & Vaivio, 2001). In the 1990s, the change has been facilitated by the emergence of Enterprise Resource Planning (ERP) systems, which enabled companies to better monitor their company by integrating the whole business cycle. Vendors claimed that an Enterprise Resource Planning System (ERPS) would support the strategy process and linking this to the everyday business. This promise was however not fulfilled and ERPS turned out to be a system for efficiency, not effectiveness (e.g. Davenport, 1998). Also, many companies have also found out how ERPS implementation could go terribly wrong. One famous failure is how Allied Industries, who purchased SAP, lost over $ 40 million after having to abandon their SAP solution (Ragowsky & Somers, 2002). In fact, 70 % of IT-related projects fail to meet their objectives (Lewis, 2001). Also, huge ERPS failures with severe consequences have been reported from governmental agencies in Sweden (Riksrevisionsverket, 2011). Even though promises are not fulfilled and many ERPS projects are failing, IT investments in organizations every year investments amounts to trillions of dollars worldwide (Carr, 2003).

Although it is recognized that ERPS have strengths in supporting the operational tasks of management accounting such as data collection (Booth et al, 2000) and handling transactions, they lack the sophisticated tools and applications required to support the craft of management accounting and control (Rom & Rhode, 2004). ERPS have not had the effects that were stated by the vendors. Lately, literature has moved away from the view that ERP systems encompass all necessary functions to support an organization (Rom & Rhode, 2004). A modular approach may also limit the usefulness of an ERP system for the firm. Instead a systemic mindset is suggested and to consider the overall business needs before incorporating different modules (Madapusi and Souza 2011). The accumulated knowledge from research on the impact of ERPS on management accounting and management accountants (e.g. Granlund & Malmi, 2002; Dechow & Moulitsen, 2005; Quattrone & Hopper, 2005; Grabski et al, 2011) is quite mixed. Larger ERPS vendors, like SAP, Oracle and Microsoft, are now focusing on delivering integrated information systems solutions, such as Corporate Performance Management (CPM), as a new attempt to address strategic business issues and the need for management information¹. The supply side actors are claiming that using their solutions will improve company performance and, especially, how companies will improve their strategy execution process and, thus, “make strategy everyone’s job”. Strong rhetoric is also common in the diffusion of management accounting innovations (e.g. Ask, Ax & Jönsson, 1996, Bjornenak, 1997, Nørreklit, 2000 and Nørreklit 2003).

We find evidence of an increased use of new technology within several areas relating to AIS, e.g. Business Intelligence (BI), and market actors promote this as version 2.0 (or even 3.0). The independent organization TechnologyEvaluation comment on this as:

"In the last four or five years, economic factors as well as the exponential growth of data volumes generated by organizations have forced the development of very sophisticated BI applications, and also expanded the kind of tools a classical BI system normally uses. The BI space is still growing and maturing, and large corporations are still demanding new solutions for new enterprise needs." (ibid, 2011, p. 6).

However, from an AIS research perspective, we get more pessimistic comments on the rise and use of new technology:

¹ CPM solutions are also labelled Strategic Enterprise Management, Enterprise Performance Management and Business Performance Management. In this document, all are named CPM.
"...New technology is not taken into use no matter the various positive arguments for it, or if it is implemented, it is not used to the extent intended. If this is true regarding basic accounting processes, we may raise the question how advanced management accounting processes are then working." (Granlund, 2010)

2.2 Calls for AIS research

A second rationale is that several researchers have called for further studies into the area of management accounting and control and information systems other than ERPS (e.g. Rom & Rohde, 2007; Granlund, 2010). Berry et al (2008) claim that management control and information technology is an emerging and under-research area within management control. They call for more research on how the new technologies create new possibilities for management control and how they impact the role of the accounting and controlling function. Throughout the years there have also been numerous calls for research and contributions within the field of AIS (see Dechow & Mouritsen 2005; Sutton, 2006; Rom & Rohde, 2007; Granlund, 2010 for an introduction).

Granlund (2010) has identified AIS as a field with little impact on either the Accounting or the Information Systems fields. This failure of impact is attributed to both a lack of interest and understanding of IT and its role from the accounting academics, and a lack of understanding of accounting for IS academics (see Orlikowski and Barley, 2001, for a detailed discussion on this). This perception of AIS, that it exists in the borderline between two previously established fields, is omnipresent in most contributions to the development of AIS (see Sutton, 2009; Vaassen & Hunton, 2009; Rom & Rohde, 2007). This assumption also brings with it limitations in regards to what the field actually is and should be.

Granlund (2010) and Dillard (2008) arrive at several valuable conclusions that could form the basis for a continued design of research and perhaps the most pressing issue that is put forth is that of relevance versus rigor. AIS is portrayed as being a field dominated by rigor at the cost of relevance. As a natural continuation of this, there is a methodological bias with contingency and economics as the dominating approaches (Newman & Westrup, 2005; Dillard, 2008). This claimed lack of relevance is echoed through a critique that AIS research is trenched in outdated or overly-simplified perceptions of technology as well as accounting practice (Dechow & Mouritsen, 2005; Granlund, 2010; Hartmann & Vaassen, 2003).

Therefore this research program will focus on both the research fields accounting and IS. Furthermore relevance will be in focus and during the research will be conducted with practitioners and not only for practitioners (Van de Ven 2006).

3 Research themes and methodology

The major research themes in the program are (management accounting) change (e.g. Modell, 2007 for a research agenda), (management accounting) diffusion (Ax & Bjørnenak, 2007) and several perspectives of (accounting) information system, such as design, implementation, organization, management, government and use. One major source of inspiration for the program is to view management control systems as a package (Malmi & Brown, 2008). Another inspiration in the endeavor to synthesize management accounting and control with information systems research is the literature review by Rom & Rodhe (2007) where research gaps and directions for research are put forward. Each individual research project, included in the program, will address, at least, one of the themes above, but will try to cover and integrate several themes. The projects aim to contribute to AIS knowledge in some respect.

The program will take on a pluralistic approach to research and make use of several methods within qualitative and quantitative research (Vaivo, 2007, 2008). One common focus is that the research is close to practice, by investigating practices in the field, using data from real life companies and by interacting with practitioners in research settings. Another strive in the
research is to use triangulation (Modell, 2005), at least with regard to collection and analysis of data.

Important concepts in the program are:

**ES** Enterprise systems: Umbrella term for standardized, enterprise-wide information systems such as ERP systems and BI systems.

**CPM** The definition of CPM chosen for this paper stems from Gartner (Rayner, 2005:2): "The processes used to manage corporate performance... the methodologies that drive some of the processes... and the metrics used to measure performance against strategic and operational performance goals."

**BI** The definition of BI is from Gartner (2011): It's an umbrella term that defines a broad range of applications, technologies and methodologies that support a user's access to, and analysis of, information for making decisions and managing performance.

**AIS** Accounting Information Systems: IT-based systems designed for supporting the accounting function, such as systems for consolidation, internal controls, audit, BI and CPM.

### 4 Research Projects

Initially, six projects are identified. In addition to this, the program will aim to initiate additional projects during set time frame. The different research projects will be presented and published at international conferences and journals.

#### 4.1 Project 1: Studies of AIS Practice (SAP)

We have seen several research articles on the impact of Enterprise Resource Planning systems (ERPS) on management accounting and management accountants (e.g. Granlund & Malmi, 2002; Dechow & Mouritsen, 2005; Quattrone & Hopper, 2005). But the accumulated knowledge is quite mixed (Granlund, 2010). This and the scarcity of research on the connection between information systems and management accounting and control, along with limitations of existing research, has led several authors to call for further studies into the area of management accounting and control, and Information Systems (IS) other than ERPS (e.g. Rom & Rohde, 2007; Granlund, 2010).

It is safe to conclude that there is considerable interest in BI from many perspectives, but that we actually don't have that much research describing the design and use of BI in real world companies. The aim of this project is to add empirical evidence to the knowledge of BI practices, partially addressing some of the calls for research in the area (e.g. Jordan et al, 2008; Granlund, 2010).

#### 4.1.1 Method

This project consists of several studies, the first being a macro-study of BI adoption and use, the second being a micro-study of BI initiatives in a selection of large organizations.

**Study 1:** In 2010, a CFA researcher was approached by the BI consulting firm Affecto Sweden AB, a member of the partner program at the School of Business, Economics and Law, who offered access to data on BI practices from 193 Finnish, Swedish, Danish and Norwegian organizations, with a focus on larger organizations. The data was collected by a Finnish professional market survey firm (MarketVisio), which was assigned the survey task by Affecto. This indicated high quality in the collection of data, since this firm is specialized in the matter. The objective of the survey was to get a clear understanding of the utilization of BI in Nordic countries. The data will be further analyzed in order to create increased understanding of the use of BI.

**Study 2:** During 2010-2011, contact was established with organizations in the region that have implemented substantial BI solutions. The selection of organizations was made from the
perspective of finding two examples from each “Mega-vendor”, resulting in a total of eight organizations. These include organizations such as SKF, Stampen, Astra Tech et cetera.

The study consists of interviews and document analysis of the selected organizations and BI initiatives and is planned for the fall of 2011. The study will cover aspects such as changes to the role and process of accounting, governance and investment analysis.

4.1.2 Keywords
Management Accounting Change, professionalization, governance, practice

4.1.3 Resources
Urban Ask, Johan Magnusson and Elisabeth Frisk.

4.1.4 Expected results
An increased understanding of the effects of AIS on management control structures, roles and processes.

4.1.5 Deliverables
• Three papers published in leading research journals
• A set of seminars presenting results to the involved organizations and academy/industry at large

4.2 Project 2: Studies of the Supply side of AIS diffusion (SAD)
Looking at the current state of AIS research from a supply- versus demand-side, we can see that a majority of publications and results take a clear stance in the demand-side. Only a handful of examples of supply-side accounting and AIS research can be found (Ax and Bjørnenak, 2005; Malmi, 1999; O’Leary, 2008, 2009).

Therefore, this project aims to create increased understanding of the diffusion of AIS, from a clear perspective on the Supply-side. The Supply side involves suppliers, industry analysts and consultants.

4.2.1 Method
The methods applied will consist of a combination of archival studies and ethnographic observation. Empirical material such as reports will also be part of the analysis.

Study I: The first study consists of a content analysis of archival data from one of the leading industry analyst firms working with the concept of CPM. Through a longitudinal approach, the study will focus on describing how the concept changes over time, through looking at technology turnover rate and technology longevity.

Study II: The second study consists of an ethnographic field study of one the largest gathering of industry analysts and their customers. Through three separate ethnographies, the study will focus on understanding the gathering from a religious and mass therapeutic perspective.

4.2.2 Keywords
Accounting Information Systems, Diffusion, Accounting Innovations, sociology of expectations, promissory organizations.

4.2.3 Resources
Urban Ask and Johan Magnusson

4.2.4 Expected results
An increased understanding of the supply-side of AIS diffusion and the ongoing construction of AIS technologies and concepts.
4.2.5 Deliverables
- One publication in the International Journal of Accounting Information Systems from Study I.
- Two publications in leading AIS and/or sociological journals from Study II

4.3 Project 3: Studies of AIS Education (SAE)
In the late 1970’s, scientific ideas were put forward regarding organizations not only needing stabilizers but also destabilizers. Arguing that stabilizers promotes routine problem solving and allowed filtration of information, organizations in changing environments would get trapped in old routines and miss the window for change, thus losing ground not easily regained. Information systems should therefore also include destabilizers, which forces the organization to critically evaluate current information systems, strategies and theories of the world.

Since then, information technology and information systems have undergone an explosive evolution. In the early 90’s, ERP (Enterprise Resource Planning) systems were introduced on the market to fully integrate the whole company providing total information and data homogeneity and thus the foundation for the executive’s dream; rationality. The ERP system could therefore be considered the, to-date, ultimate stabilizing element, eliminating all destabilizers.

This research project will investigate the effects of modern information technology on managerial decision-making. By comparing the use of information between business executives and students, we will be able to draw conclusions on how daily decision-making with the support of ERP and analysis tools affect the perceived information needs to make strategic decisions.

4.3.1 Method
The project will start off with a simulated business game (ERPsim) where the participants in teams will have to use a standard ERP system to take strategic decisions regarding forecasting, purchasing and pricing. Following this, business executives and students will, separately, be asked to design an analysis application in a Business Intelligence tool, which corresponds to the information they need to investigate the outcome of the business game as well as providing the necessary support in a second round of playing. After the second round, conclusions can be drawn regarding differences in information used by the two groups and the learning effects of Business Intelligence tools on organizational behavior.

4.3.2 Keywords
Learning, pedagogy, accounting education

4.3.3 Resources
Johan Magnusson, Urban Ask and Elisabeth Frisk

4.3.4 Expected results
An increased understanding of the learning effects of BI solutions within accounting education.

4.3.5 Deliverables
- Two publications in the Journal of Accounting Education

4.4 Project 4: Studies of Analytical Applications and decision-making (SAA)
With enterprise systems permeating most organizations, there are vast amounts of data available for input into the decision-making process. Despite this, few organizations fully utilize this resource for improving their decision-making, resulting in a sub-optimization of the entire process.
Current developments within analytical applications have decreased the costs for conducting more advanced analysis in a real-time, interactive manner with a high degree of visualization of results.

The project aims to explore the potential of using analytical applications for management support through the development and testing of analytical prototypes.

### 4.4.1 Method
The project follows a design-science approach (Peffers et al., 2007) in order to identify, develop and evaluate analytical applications for management support. This involves utilizing both structured and un-structured data and setting up close collaborations with leading vendors and actors within the field.

### 4.4.2 Keywords
Design science, decision-making, management support,

### 4.4.3 Resources
Urban Ask, Johan Magnusson and Elisabeth Frisk

### 4.4.4 Expected results
An increased understanding of design-related aspects of analytical applications.

### 4.4.5 Deliverables
- Five analytical applications tested in corporate settings
- Two articles published in leading academic journals
- A series of workshops with practitioners in regards to the evaluation results

### 4.5 Project 5: Value Creation perspectives
Today’s global companies are exposed to enormous pressures in pricing of their products and services. Dynamic and complex pricing structures are a testament of these pressures and a testament of the importance of pricing and resource alignment for profitability and competitive growth enhancement. Understanding what customers expect from a given product/service bundle has always been essential for profitability maximization. In the current global and increasingly more competitive markets it is essential to both understand, and leverage, the relationship between customer value and the costs and competencies required to deliver this value.

Until recently, the ability to optimize customer value creation has been hampered by an inability to quantify the costs and benefits of these efforts. The Value Creation Model (VCM) has been created to address this shortcoming in information (McNair et al., 2001). Taking an “outside-in” view of the organization, the VCM uses customer preferences to classify and evaluate a firm’s current activity and cost structure in light of competitive pressures in a global economy.

### 4.5.1 Method
The method will consist of collaborative practice research (Mathiasen, 2002) where researchers will work together with consultants in applying VCM within primarily the financial services industry (Study 1), but also to the internal-customer perspective of internal IT departments (Study 2). The project will follow the guidelines as developed by McNair et al. (2001) in how to conduct VCM.

**Study 1:** Through focusing on the financial service industry, one company will be selected to act as a pilot study together with the consulting firm involved in the collaborative practice research. After a full VCM, the methodology will be further developed and a multi-case study will be conducted.
Study 2: Being organized as a collaborative practice research project the study sought to develop and assess new IT evaluation approaches. Taking a design attitude we are aiming to involve organizations from both the private and public sector. The objective is to extend the current understanding of evaluating IT and to assist managers in their effort to evaluate IT in organizations.

VCM will be applied to a selection of internal IT departments, in order to evaluate the design and experienced value of the approach.

4.5.2 Keywords
Value creation, activity based cost,

4.5.3 Resources
Johan Magnusson, Urban Ask and Elisabeth Frisk

4.5.4 Expected results
An increased understanding of how VCM can function as a means for cost-value alignment and as an input for a strategic cost dialogue within both the internal and external market perspectives.

4.5.5 Deliverables
• Two articles published in leading academic journals
• A series of workshops with practitioners in regards to the findings of the studies.

4.6 Project 6: Doctoral Course in AIS (DCA)
During the fall of 2010 the nucleus of a PhD course in Accounting Information Systems was created. Since then, the outline has been further developed and contacts with leading scholars within AIS taken in order to create a joint course.

The course will consist of two modules. First, an overview of existing research within AIS with the expressed purpose of orienting the participants in the current level of insight in research. Second, a methodological module where the participants are expected to reflect on how the introduction of AIS can open up for new avenues of Accounting research, through alternative access to data and methods for analysis. This module will involve hands-on work with various BI-tools.

4.6.1 Resources
Johan Magnusson, Urban Ask, Elisabeth Frisk along with external faculty

4.6.2 Deliverables
• One PhD course in AIS that will be given within the Nordic PhD Program in Management Accounting.

5 Resources

5.1 Researchers and staff
The researchers and staff working within the program consist of people associated with the Accounting Section and/or the Centre for Business Solutions. This ranges from people working full time within the organization to external people with intent towards contributing to the research program.
Urban Ask, PhD, Programme Director

Urban Ask has specialized in Management Control, Cost Management and Business Intelligence. He has a longstanding experience from teaching students as well as practitioners. For 5 years Urban worked with Industrial and Financial Systems (IFS), a major global ERP vendor, as Product Director for their Business Intelligence solution. In 2005, he was one of the initiators to the establishment of Centre for Business Solutions at SBEL, and currently is a director of the Centre.

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Johan Magnusson, PhD

Johan Magnusson has extensive experience from the fields of IT Governance and Enterprise Systems. He wrote his licentiate thesis in Informatics and his doctoral thesis in Business Administration, Accounting. He is active in both academic and non-academic forums related to his research interests.

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Elisabeth Frisk, PhD

Elisabeth Frisk joined the Accounting Section after finishing her PhD in Informatics concerning IT investment evaluation. She has extensive practical experience from the field of accounting through roles as Financial Manager, Certified Accountant and Controller. Her main interests lie in Investment Evaluation, Management Control and AIS.

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5.2 Associated researchers and networks

Currently, we are in the process of identifying and contacting researchers that we would like to be involved as associated researcher. We have identified a list of researchers that we intend to contact.

Also, we are operating in several networks where AIS research cooperation can develop. The networks include, for example: SANTE (Scandinavian Academic Network for Teaching Enterprise Systems), MIT (Management and IT Doctoral School), IVI (Innovation Value Institute), Center for Service Science and Innovation (Stockholm University), The Swedish Association for Research on ERP and the Nordic PhD Program in Management Accounting.

5.3 Funding

The main funding for the research programme comes from the Torsten Söderberg Foundation and the generous grant that was issued to the Section of Accounting as part of the “Accounting Initiative” in 2010. Additional funding exists in the form of direct grants from organizations involved and directly benefiting from the research, as well as other external sources of project-specific funding. For a full list of the current sources of funding, please contact the Programme Director.
6 Dissemination

The dissemination strategy consists of a dual-approach designed for optimal impact. Using both Professional and Academic channels, the aim is to reach both communities with results in various forms, as well as to promote a debate concerning AIS. The table below illustrates some examples from each of these channels along with their respective prioritization.

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<thead>
<tr>
<th>Channel</th>
<th>Types of Publications</th>
<th>Priority</th>
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<tbody>
<tr>
<td>Academic</td>
<td>Journal papers</td>
<td>1</td>
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<td></td>
<td>Conference papers</td>
<td>3</td>
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<td></td>
<td>Conference workshops</td>
<td>6</td>
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<tr>
<td>Professional</td>
<td>Trade press</td>
<td>2</td>
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<td></td>
<td>Trade conference Key-notes</td>
<td>4</td>
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<td></td>
<td>Company specific reports and seminars</td>
<td>5</td>
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Table 1. Dissemination strategy

7 Literature


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