Avhandlingen baseras på följande delarbeten:

1. Elin Larsson
   Managementmoden och popularitetssvängningar – En studie av Lean-konceptet i svensk populärpress 1990-2008 (Licentiatuppsats, examinerad 2012-01-27)

2. Elin Larsson
   Swings in the Popularity of Management Fashions – The Case of Two Fashion Curves for Lean Production in Sweden

3. Christian Ax & Elin Larsson
   Fashioning a Global Management Accounting Innovation in a Local Context – The Case of Beyond Budgeting in Sweden

4. Elin Larsson
   Selection of Management Accounting Innovations by Supply-Side Actors
Management Accounting Fashion Setting
Studies on Supply-Side Actors in Sweden

The successful introduction of a number of new management accounting concepts or management accounting innovations (MAIs) over recent decades, such as activity-based costing and the balanced scorecard, has had a significant impact on management accounting practice. This thesis adopts a management fashion perspective on new management accounting concepts, which views the activities of supply-side actors such as management consultants, the business press, and conference organizers, as crucial to the success of management accounting concepts in a marketplace of potential users. The overall objective of the thesis is to enhance our knowledge concerning (1) the functioning of the supply side of management fashions, specifically regarding decision-making by individual supply-side actors as well as the actions of, and interplay between, these actors in several categories during specific phases of the management fashion-setting process – the selection phase, the processing phase, and the dissemination phase – and (2) the evolution of the lifecycle pattern of and discourse on management fashions over time.

The thesis makes four overall contributions to the literature. First, it provides direct evidence of decision-making activities and the actions of and interplay between influential supply-side actors during the phases of the management (accounting) fashion-setting process. Second, the thesis emphasizes the importance of viewing the supply side as a heterogeneous grouping comprised of actors with differing processes, norms, and conditions affecting their work. Third, the thesis provides further evidence of the significance of viewing the local diffusion of globally migrating management (accounting) concepts as the outcome of a locally flavored management fashion-setting process. Finally, the thesis contributes to the on-going budget debate in Sweden, specifically the “beyond budgeting” debate, by providing empirical findings pertaining to the drivers of budgeting change (and stability) from the supply-side perspective.

Keywords: beyond budgeting, lean, lifecycle pattern, management accounting innovation, management fashion, management fashion-setting process, supply side