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An examination of the link between management accounting  
and sustainable development in the Swedish popular press

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## **Abstract**

**Title:** An examination of the link between management accounting and sustainable development in the Swedish popular press

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**Background and problem:** To what extent companies integrate sustainability work into their management control systems is relatively unknown. Several case studies have indicated that companies tend to portray themselves as being sustainable, but in practice only been that to a limited extent. In line with management fashion theory, the study takes the view that the external agents exert influence on the development in practice. How the link between management accounting and sustainable development is communicated from the printed popular press and thus how this may influence practices within organizations is still unexplored.

**Purpose:** The purpose of the study is to expand the knowledge on the relationship between the supply and demand of management fashions on the basis of print-media discourse. Specifically, focusing on the amount and content of discourse about the link between management accounting and sustainable development, the study attempts to provide insight into the extent and nature of management accounting for sustainability in practice.

**Method:** The study uses print media indicators supplemented by a content analysis. The data consist of articles linking management accounting to sustainable development and was gathered from the database 'Retriever research'.

**Results and conclusion:** The results suggest that the number of articles linking management accounting to sustainable development is low. The content in the articles often emphasizes the environmental aspect but in all no general coordinated pattern in the discourse was identified. Our results suggest that the dissemination from the supply side is relatively inactive and does not effectively spread the message. This implies that the supply side only to a limited extent promotes and influences the practices linking management accounting to sustainable development on the user-side.

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# 1. Introduction

## 1.1 Background

In 2007, 97% of the 150 largest companies within the European union displayed their CSR commitment online (Jutterström & Norberg, 2013). KPMG (2013) confirmed the increased attention of CSR, when they reported that among the world's 250 largest companies, 93% used corporate responsibility reporting. From these numbers it is easy to conclude that the concept of sustainable development and CSR has received attention widely among companies.

To actively work with sustainable development means that you have to create structures and manage sustainability issues related to the business rather than being the best communicator regarding those issues (Frostenson, 2013). Despite this, there are several examples of companies portraying themselves as being sustainable, but in practice only been that to a limited extent. Durden (2008) studied a company from New Zealand that claimed adapting to social responsibility. In spite of their sustainable appearance, social responsibility was not incorporated into the management control systems of the company and sustainability reporting appeared to be developed as a response to stakeholders. Prior to this, Norris and O'Dwyer (2004) reached a similar conclusion with their study. They found that there was a lack of formal measurement regarding social responsibility and that it instead was handled with an informal approach.

The earlier mentioned articles shows examples of when sustainability activities were not implemented into the management control systems. Why and how companies decide to adopt and use management concepts within a company is a discussed topic. The efficient choice perspective holds that decisions about adoption are made independently and rationally (Abrahamson, 1991). Another perspective on how this process proceeds is the fashion perspective. This perspective highlights the role of agents outside the organization that influence decisions regarding adoption of management concepts by users (Abrahamson, 1991, 1996). These agents are also denoted as fashion-setters and form a supply side consisting of actors such as mass media, gurus, business schools and consultants, which affect a demand side consisting of the users of a concept (Abrahamson, 1996). Mass media has the potential to reach a large crowd of decision-makers within a company and therefore has the ability to affect the dissemination of concepts (Abrahamson, 1996). In addition to this, media have the power to set the agenda and reinforce or change beliefs about concepts (Chao & Meindi, 1991). Carmelo Mazza and Alvarez (2000) have argued that the popular press creates

legitimacy and practices of management concepts. In all, these studies suggest that media plays an important part in shaping the practices and beliefs of management concepts.

## 1.2 Research issue

Companies have improved and increased the communication of sustainable development issues through external reporting and displayed CSR commitment on websites. From this development to talk more about responsibility, concerns about a higher risk of decoupling between talk and practice has been brought up (Jutterström & Norberg, 2013). The link between sustainable development and management accounting is an emergent topic ("Accounting, Organizations and Society," 2014; "Management Accounting Research," 2013). However, it is still relatively unknown how management accounting are integrated into an organization's strategy in order to improve sustainability performance of an organization (Gond, Grubnic, Herzig, & Moon, 2012). Another unexplored subject is how the link between management accounting and sustainable development is communicated from the popular press and how this may influence practices within organizations.

One way to get an indication of the general popularity in a concept is by using print media indicators, which involves counting the frequency of articles related to a specific management concept or other phenomenon (Baskerville & Myers, 2009). More specifically, from analyzing the amount and content of discourse about the link between management accounting and sustainable development, the popularity from both the demand side and the supply side can be indicated (Braam, Benders, & Heusinkveld, 2007). The potential benefit of this method has been summarized: "*PMI supplemented by content analysis of the corresponding articles may generate 'windows on praxis'*" (Braam et al., 2007, p. 870).

Our theoretical framework suggests that the user-side of management fashions, i.e. popular management practices are affected by the discourse from the fashion setters and that 'windows on praxis' can be generated from examining the amount and content of the discourse. In this case, the fashion agent we examine is the popular press. The benefits of examining the popular press has been highlighted as being useful to study in order to provide insight into the impact fashion setters has on the adoption of management fashions (Madsen & Stenheim, 2013; C Mazza, 1998). The overarching purpose of the study is to expand the knowledge on the relationship between the supply and demand of management fashions on the basis of print-media discourse. Specifically, focusing on the amount and content of discourse about the link between management accounting and sustainable development, the study attempts to provide insight into the extent and nature of management accounting for

sustainability in practice. Thus, in line with management fashion theory (Abrahamson, 1996), the study takes the view that the supply side of management fashions exerts a significant influence on the development in practice on administrative arrangements.

In our empirical study, we asked the following questions:

1. What is the amount of discourse in Swedish popular press about the link between management accounting and sustainable development and how is it distributed over time?
2. What content on the link between management accounting and sustainable development is disseminated?

### 1.3 Thesis structure

2. *Theoretical background* – The theoretical background presents the theories needed to answer the purpose of this thesis. This chapter highlights the role of mass media as a disseminator of management concepts and its ability to influence the perception of a concept.

3. *Methodology* – This chapter gives details about how the research has been conducted. It specifies the process of how data was collected and describes the procedure of the content analysis.

4. *Results* – In this chapter the results from the data collection are presented.

5. *Discussion, conclusion, contribution and suggestions for further research*– In the final chapter the results will be discussed and analyzed. The contribution of this study and suggestions for further research will be presented.

## Summary of facts: Sustainable Development

The Brundtland report, also known as Our Common Future, which was published by the United Nations in 1987, provides us with the most widespread definition of sustainable development: “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p. 41).

Sustainable development is commonly presented with three areas. These areas are divided into environment, society and economy. The model of this perspective shows three interconnected equally sized rings (Giddings, Hopwood, & O'Brien, 2002). Although this distinction did not emerge from the Brundtland commission, it is widely accepted and used today (Giddings et al., 2002). The model shows that the rings can be independent and that the importance of the three areas can differ depending on the situation, but none of the three areas should be prioritized to a greater extent (Lehtonen, 2004). However, criticism regarding the equality between the three rings has been raised. It has been argued that in particular the social aspect has been undermined, partially due to difficulties with quantifying this dimension (Lehtonen, 2004).

The approach on economy, environment and social dimensions has also been adopted by businesses, often denoted as ‘the triple bottom line’ (Lehtonen, 2004). The widely accepted sustainability accounting framework, Global Reporting Initiative, is based on these three dimensions (Durden, 2008) (KPMG, 2013).

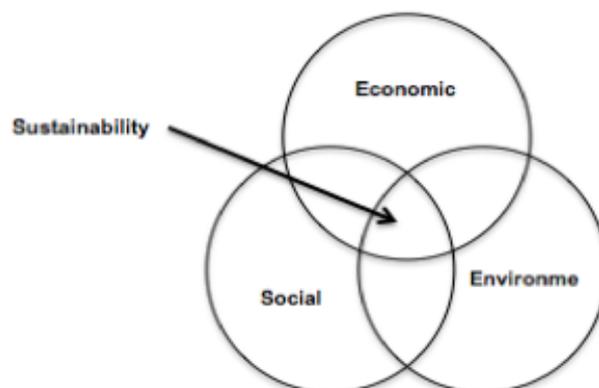


Figure 2.1 Sustainable development

## 2. Theoretical background

### 2.1 The diffusion of management concepts

'Diffusion' has been defined as "*the process by which an innovation is communicated through certain channels over time among the members of a social system*" (Roger, 1995, p. 5).

The dominant perspective in the literature regarding innovation diffusion, 'the efficient-choice perspective', holds that the adoption of an innovation is preceded by independent and rational choices aimed towards goals regarding technical efficiency (Abrahamson, 1991). From this rational perspective, it is therefore suggested that innovations diffuse when they benefit the adopting organization and thus are rejected when they do not benefit the organizations (Abrahamson, 1991). This perspective does however not explain why organizations adopt inefficient innovations or why efficient ones are rejected.

Abrahamson (1991) complemented the efficient-choice perspective with three additional perspectives that could explain why organizations adopt inefficient management concepts. These perspectives are 'the forced-selection perspective', 'the fad perspective' and 'the fashion perspective'. The latter perspective assumed that agents outside an organization influenced the diffusion and rejection of innovations and that imitation processes impel diffusion and rejection (Abrahamson, 1991).

### 2.2 Management fashion theory

One of the alternative perspectives to adoption of innovations, the fashion perspective, was later elaborated by Abrahamson. He defined a management fashion as "*a relatively transitory collective belief, disseminated by management fashion setters, that a management technique leads rational management progress*" (Abrahamson, 1996, p. 257).

A fashionable management concept can be describes as a management concept that quickly gains attention in the discourse regarding management (Jung & Kieser, 2012). There are several examples of this phenomenon, such as lean production (Benders & Van Bijsterveld, 2000), business process reengineering (Benders, Berg, & Bijsterveld, 1998; Heusinkveld & Benders, 2001), activity-based costing (Malmi, 1999) and quality management (David & Strang, 2006).

The core of management fashion perspective was summarized by Birkinshaw, Hamel, and Mol (2008, p. 826): *"The management fashion perspective focuses on how management innovations emerge through the dynamic interplay between the managers who use new management ideas and the "fashion setters" who put forward those ideas"*.

This definition highlights the importance of management fashion setters when it comes to the diffusion of concepts. The fashion setters form a supply side consisting of groups such as gurus, consulting firms, business schools and mass media organizations. The management-fashion-setting process is a four-fold process involving creation, selection, processing and dissemination. The management-fashion-setting process begins with the supply side sensing the fashion users' demand for a practical solution and thereafter creates management techniques. The techniques that are believed to satisfy the demand are select to be launched. To convince fashion users that the technique is on front edge and rational, rhetoric is processed and disseminated (see figure 2.2). Two external forces, sociopsychological and technoeconomical compete to shape demand. Technoeconomical forces are macro economical forces, political forces or organizational forces. These forces create a perceived or actual performance gap, which boost demand for management solutions (Abrahamson, 1996). Abrahamson (1996) suggested that sociopsychological forces shape demand for fashion, since it can satisfy psychological needs of individuals. These forces could be exemplified with a manager's need for individuality, an experienced frustration leading to unrealistic expectations or managers' need of distinguishing their organization from low-reputation organizations by adapting to new fashions.

The management fashion perspective therefore, contrary to the efficient-choice perspective, holds that decisions regarding using a concept or not can be influenced by players outside the organization. Among those players affecting the decision within organizations is the popular press.

## The Management-Fashion-Setting Process

Management Fashion Market

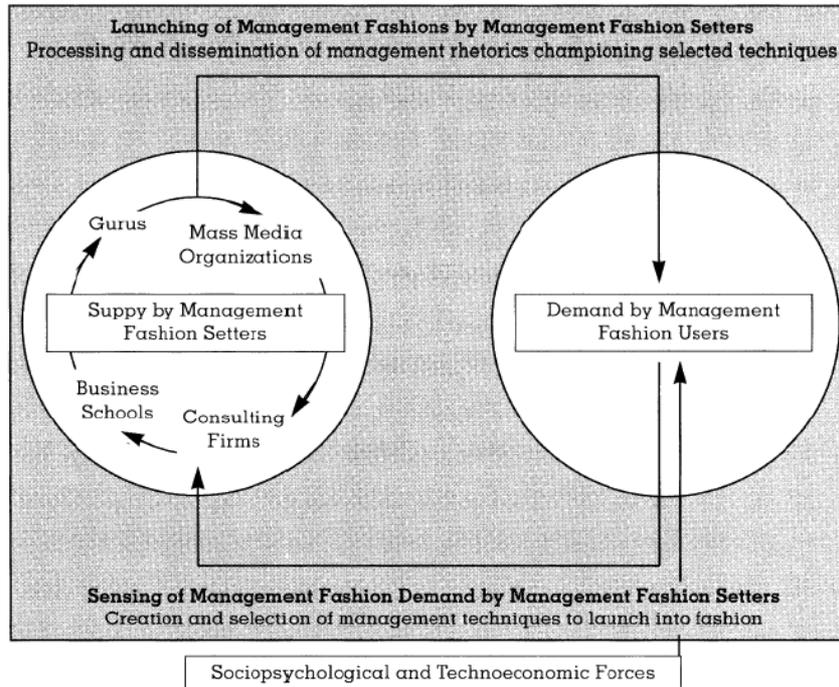


Figure 2.2 The Management-Fashion-Setting Process (Abrahamson, 1996, p. 265)

### 2.3 Mass media as a disseminator

Mass media include media such as books, academic journals, business press, newspapers, TV, radio and so forth. Since the mass media provide information to large crowds, it has great potential in disseminating concepts and managements fashions (Abrahamson, 1996). Management concepts can be published in all kinds of media, but may also take different approaches in different media. Books have a tendency of providing a clear presentation or description of a certain concept, while the channel for our study, popular press seem to be better adjusted for studying developments of concepts over time. Popular press can be seen as the principal channel for a concept's creation and legitimization (Carmelo Mazza & Alvarez, 2000). Raub and Ruling (2001) support this view of the role of popular press, when they claim that many journals tend to interpret concepts for particular types of audiences and thus disseminate management concepts to larger crowds.

Mass media could be seen as a gatekeeper for the supply side of the management-fashion-setting process. Its role is to disseminate the developed management fashions or concepts that have been created by gurus, consultants or business schools. It is here different fashions either could get disseminated or get blocked (Abrahamson, 1996).

The author of publications regarding management ideas is also an important matter for the presentation of a concept. For example, consultancies are interested in being associated with concepts that offers market potential and publishing articles is used to show their presence in the market. They often use a simpler approach and jargon to receive the attention from managers. On the contrary, concepts published by academics tend to be better defined and precise (Braam et al., 2007).

## **2.4 Print media indicator (PMI)**

A print media indicator research is an often-used approach when doing studies on management fashions. The popularity of a phenomenon among the supply and demand side can be traced from using print media indicators. This involves measuring the amount of discourse related to that concept (Madsen & Stenheim, 2013).

The operation of a PMI research is to count the number of articles related to a phenomenon. Several studies have confirmed that when plotting the number of articles over a time axis, the lifecycle pattern of a management fashion tend to be bell-shaped. Examples of this observed pattern are quality circles (Abrahamson, 1996), total quality management (Kieser, 1997), self-managing teams (Nijholt & Benders, 2007) and activity based costing (Bjørnenak & Mitchell, 2002). Using PMI is a commonly used method to suggest the actual use of a concept within organizations (Benders, Nijholt, & Heusinkveld, 2007; Braam et al., 2007). Many studies, such as (Abrahamson & Fairchild, 1999) and (Lawton & Wholey, 1993) suggests that the reported use of a concept within organizations coevolves with the number of articles regarding that concept. To what extent number of published articles and actual use within organizations coevolves has been debated by authors such as Nijholt and Benders (2007) and Clark (2004). Recently however, Abrahamson (2014) provided strong evidence to support the claim of coevolution between the amount of discourse and organizational use.

## **2.5 Content analysis**

(Krippendorff, 2004, p. 18) defines content analysis as “... a research technique for making replicable and valid inferences from texts (or meaningful matters) to the contexts of their users”. Content analysis can take different forms and be used within several academic disciplines. Within the social studies however, it is a frequently used technique for researches on mass media communications (Lombard, Snyder-Duch, & Bracken, 2002).

Content analysis is useful in many different purposes. It has e.g. been used in analyses trying to determine the symbolic content of television commercials, or surveys trying to measure the readability of texts. It is also useful in order to examine how a concept or phenomenon is presented in, or through, the printed media. In PMI studies, analyzing the content from printed media can explain why different concepts or phenomena are being received in different populations within the media (Benders et al., 2007) The content analysis can also contribute with information of how a concept has gained popularity in different sectors and thus may briefly reveal how these concepts get established or implemented into these sectors (Braam et al., 2007).

### 3. Methodology

#### 3.1 Method for collection of data

Data has been collected from the database ‘Retriever research’ also known as ‘mediearkivet’. Retriever research is a comprehensive database covering Swedish printed media including daily press, industry-specific journals, business press, business journals and in addition to that other channels of media to complement the printed media. The complementing media are among other things Swedish web archives, blogs TV and radio. The database was considered relevant for this study due to its size and selection of printed media. During April 2015, when the data collection process was executed, the database covered a total number of 715 different printed newspapers and magazines from the popular press. The database, Retriever Research, which has been used in this study, covers printed media from 1981. No time-constraint for the search period has been used.

##### 3.1.1 Search procedure

Two widely described concepts such as management accounting and sustainable development had to be confined in to more distinct terminology. The keywords presented in table 3.1 were considered most suitable for our study. These words were translated into Swedish in order to function with the Swedish database. A stronger justification of the keywords will be described in part 3.1.3, Justification of keywords.

Management Accounting	Sustainable Development
<ul style="list-style-type: none"> <li>• Ekonomistyrning</li> <li>• Verksamhetsstyrning</li> <li>• Resultatstyrning</li> <li>• Budget*</li> <li>• Kalkyl*</li> <li>• KPI (Key performance index)</li> <li>• Balanserat styrkort</li> <li>• Balanced scorecard</li> <li>• Balanserad styrning</li> <li>• Benchmark*</li> <li>• Nyckeltal</li> <li>• Processtyrning</li> <li>• Internprissättning</li> <li>• Intern prissättning</li> <li>• Internredovisning</li> <li>• Intern redovisning</li> <li>• Standardkostnad</li> <li>• Produktkalkylering</li> <li>• Resultatplanering</li> <li>• Prestationsmätning</li> <li>• Prestationsmätt</li> <li>• Belöning*</li> <li>• Incitament(s)program</li> <li>• Incitamentssystem</li> <li>• Bonussystem</li> </ul>	<ul style="list-style-type: none"> <li>• Hållbar*</li> <li>• CSR</li> <li>• Corporate social reporting</li> <li>• Corporate social responsibility</li> <li>• Sustainable</li> </ul>

**Table 3.1** Keywords used for the search process

In table 3.1, an asterisk was added at the end of some words. This was used during the search process in order to capture all possible forms and/or conjugations of this word. 'Budget\*', for example, would generate hits on 'budgetering' (budgeting) but also on words that contained 'budget' such as 'produktionsbudget' (production budget) or 'operationell budgetering' (operational budgeting).

All of the 25 management accounting keywords were combined with the 5 keywords regarding sustainable development, which amounts to 125 unique combinations. In total, the search combinations generated 22 081 hits on articles containing both the management accounting keyword and the sustainable development keyword. In two cases however, due to an excessive amount of hits on irrelevant articles, another search function had to be added to two search combinations. These search combinations was 'budget\* AND hållbar\*' which resulted in hits amounting to 16995 and 'kalkyl\* AND hållbar\*', with 2331 hits. After observing the type of articles generated from these search combinations, a decision was made to exclude articles containing following words: regering\*, riksdag\*, myndighet\*, parti\*, proposition\*, allians\*, nämnd\*, "Fredrik Reinfeldt", "Anders Borg" and "Magdalena Andersson". Due to the high number of articles regarding governmental budget propositions, these words could be excluded to find the articles that linked management accounting with sustainable development. The combinations of "budget\* AND hållbar\*" would now generate 5399 articles while "kalkyl\* AND hållbar\*" would generate 1225 hits on articles.

After these adjustments, the search combinations of 'budget\* AND hållbar\*' and 'kalkyl\* AND hållbar\*' a new total amount of 9379 hits on articles were reached and are shown in table 3.2. These 9379 articles were then considered as the total amount of articles that would be observed and evaluated in accordance with the relevance criteria for this study. These criteria are presented in section 3.1.4.

	Hållbar*	CSR	Sustainability	Corporate Social Responsibility	Corporate Social Reporting	Total amount of articles
Ekonomistyrning	84	2	3	0	0	89
Verksamhetsstyrning	50	8	3	2	0	63
Resultatstyrning	19	2	0	0	0	21
Budget*	5399	110	59	33	0	5601
Kalkyl*	1225	30	14	13	0	1282
KPI	301	9	19	0	0	329
Balanserat Styrkort	2	0	0	0	0	2
Balanced Scorecard	4	3	0	3	0	10
Benchmark*	144	7	21	2	0	174
Nyckeltal	505	28	24	3	0	560
Processtyrning	15	0	0	0	0	15
Internprissättning	11	2	0	0	0	13
Intern prissättning	2	1	1	0	0	4
Internredovisning	0	0	0	0	0	0
Intern redovisning	0	0	0	0	0	0
Standardkostnad*	28	0	0	0	0	28
Produktkalkylering	1	0	0	0	0	1
Resultatplanering	0	0	0	0	0	0
Prestationsmätning	1	0	0	0	0	1
Prestationsmåt	2	0	0	0	0	2
Belöning*	896	20	13	8	0	937
Bonussystem	128	16	0	4	0	148
Incitamentsprogram	85	5	1	1	0	92
Incitamentprogram	2	0	0	1	0	3
Incitamentssystem	4	0	0	0	0	4
<b>Total amount of articles</b>	<b>8908</b>	<b>243</b>	<b>158</b>	<b>70</b>	<b>0</b>	<b>9379</b>

Table 3.2 Total amounts of hits on articles after adjustment

### 3.1.2 Justification of keywords

Both management accounting and sustainable development are broad fields that had to be decomposed. Defining keywords in a PMI study consists of two different steps. The first step includes understanding how to capture the examined concepts and to transform these concepts into keywords (Benders et al., 2007). Secondly, the keywords must be adequately translated into the database language, which in this case is Swedish (Hutchins, 1985).

### ***Management accounting***

The keywords are based on Ax, Johansson, and Kullvén (2009) which is a book treating management control systems, but with a main focus on management accounting. This book was developed for education at a basic university level. The book was considered useful mainly for two reasons. First of all, the book is treating management accounting in a comprehensive way, which allows us to include the most relevant keywords. Secondly, it is written in Swedish and covers commonly used Swedish terminology for management accounting.

### ***Sustainable development***

The keywords for sustainable development were operationalized from the key features of the topic and translated after reviewing Swedish literature and sustainability reports to capture the commonly used terminology for the language. In the practical search process of this study, ‘hållbar\*’ (sustainable) was the most important keyword since it covered articles treating both sustainable development in general, but also identified articles treating the triple bottom line. As explained before, ‘hållbar\*’ covers every article that contains the letters ‘hållbar’. This means that every article treating ‘hållbarhet’ (sustainability), ‘hållbar utveckling’, (sustainable development), ‘ekologisk hållbarhet’ (environmental sustainability), ‘social hållbarhet’ (social sustainability) and ‘ekonomisk hållbarhet’ (economical sustainability) was captured from that keyword and therefore generated the majority of the articles.

#### **3.1.3 Criteria for relevant articles**

This study examines how sustainable development is linked to management accounting. Both excluding and including criteria had to be developed. Articles considered relevant for the study were divided in to two subgroups, one with a strong link between management accounting and sustainable development and one with a weak link between management accounting and sustainable development.

Criteria for strong and weak link:

#### ***Strong link:***

1. Explicitly links management accounting to sustainable development.
2. Contains a profound explanation of the link between management accounting to sustainable development.

#### ***Weak link:***

1. Generally links management accounting to sustainable development.

*Articles were excluded when one or more of the following criteria were fulfilled:*

1. Articles describing sustainable development linked to management accounting in a strategic context without emphasizing the operationalization (e.g. performance measures for sustainability only discussed in a strategic context).
2. Articles describing sustainable development linked to management accounting in a sustainability reporting context without emphasizing the operationalization (e.g. KPIs used for an organizations sustainability report).
3. Articles treating state-owned and municipality-owned organizations that are not managed under commercial or businesslike conditions.
4. Only articles were considered relevant for this study, therefore advertising, press releases, interim reports, annual reports and invitations to annual meetings were not included.

All search results in the search procedure was read in order to secure that the criteria was fulfilled except in cases where it in an early stage was evident that the article was not treating a sustainability issue. All articles with a link between sustainable development and management accounting were read by both authors to ensure that they fulfilled the criteria.

After an application of the relevant criteria, 48 articles from the 9379 hits on articles were considered relevant. Out of these 48 articles, 25 articles were categorized with a strong link and 23 articles were categorized with a weak link.

## **3.2 Content Analysis**

### **3.2.1 Design of coding schedule**

The content analysis of this study was operationalized through the method of coding, i.e. a coding schedule and a coding manual was prepared in order to code the found articles. The purpose of this coding schedule is to find distinctive patterns in the discourse used in the articles (Bryman & Bell, 2013). The coding schedule is filled for every article and this quantification of used variables can later be analyzed. This information has earlier been coded in a coding manual in to variables and thus is made quantifiable. The design of this paper's coding schedule is based upon factors considered relevant for coding in relation to theory, purpose and the question at issue. The coding schedule is attached as appendix 1.

### 3.2.2 Design of coding manual

In order to code every article in the same way, a manual for coding was developed. This manual consists of number codes, which represents different components that have been discovered in the articles. The coding manual can be seen as a tool of assistance for filling out every separate coding schedule, since it displays all designations and codes necessary for the coding process. By using a coding manual the coding process becomes more structured, since all information analyzed is coded in to variables (Bryman & Bell, 2013). Fundamental information, the substance of the subject and aspect of sustainable development and management accounting is therefore easily found in the manual together with its unique codes. This coding manual is attached as appendix 2.

### 3.2.3 The analysis process

Every article found was coded in accordance with the coding manual. In the following stage, when every article had been coded, the analytical computer program SPSS was utilized for compiling the data. The results are shown in chapter 4, 'Results'.

### 3.2.4 Categorization

In order to answer the second empirical question this study asked; "what content on the link between management accounting and sustainable development is disseminated?" three main categories were created that was considered useful to receive greater insight into the content of the articles. The first categories were supplemented by categories with supplementing information in order to contextualize the content and identify patterns in the discourse on the link between management accounting and sustainable development. The most distinct identified patterns will be displayed in the last section of the results after the results from the three first categories have been presented in chapter 4.

*1. What is written about the link between management accounting and sustainable development?*

This categorization was considered useful in order to create an understanding to how the link between management accounting and sustainable development is presented in the articles (e.g. describing practices, prescribing use).

*2. Highlighted area of management accounting*

This category examines which areas of management accounting that are most commonly mentioned in the articles linking management accounting to sustainable development (e.g.

decision support system, performance measurement). To understand the link between management accounting and sustainable development, it was considered necessary to see what is said regarding the different areas of management accounting

*3. Aspect on sustainable development*

This category was considered useful in order to understand which aspects on sustainable development that was emphasized (e.g. social, economic, environmental).

***Supplementing information:***

*4. Year published*

In what year was the article published?

*5. Strong or weak link between management accounting and sustainable development*

Does the article have a strong or weak link between management accounting and sustainable development in accordance to the earlier presented criteria?

*6. Title of printed popular press*

What is the title of the printed popular press that published the article?

*7. Type of printed popular press*

In what type of printed popular press is the article published (daily newspaper, daily business newspaper, business magazine or special/industry magazine)?

*8. Professional background*

What is the occupation of the person who comments the topic: (researcher, CEO, journalist, sustainability practitioner, other practitioner, academic, consultant or academic & consultant)?

All the categories from chapter 3.2.4 will be presented in table 4.1 while the three first categories, “What is written about the link between management accounting and sustainable development?”, ”Highlighted area of management accounting” and “Aspect on sustainable development” will be elaborated further in chapter 4 in order to answer the second empirical question.

## 4. Results

### 4.1 Amount of discourse and distribution over time

Diagram 4.1 shows the number of articles distributed over time. 48 of the articles fulfilled all the criteria. 25 articles strongly linked to management accounting and sustainable development while 23 of the articles were classified as having a weak link. Before 2007, only one article linking management accounting and sustainable development was found. From 2007, the publishing of articles entered a minor take-off. In relative terms, the number of articles increased substantially from 2009 to 2010. Despite this relative upswing, only eight articles linking management accounting to sustainable development was identified. After 2010, the upswing reached a plateau and has remained stable since. In 2015, only one article was found. The steep fall in number of articles is evidently affected by the fact that only five months had passed during the search for articles and is therefore not further analyzed. The distribution of articles over time gives few indications about the future direction. Although the amount of discourse has increased from an almost non-existing level before 2007, the number of articles is still at a low level.

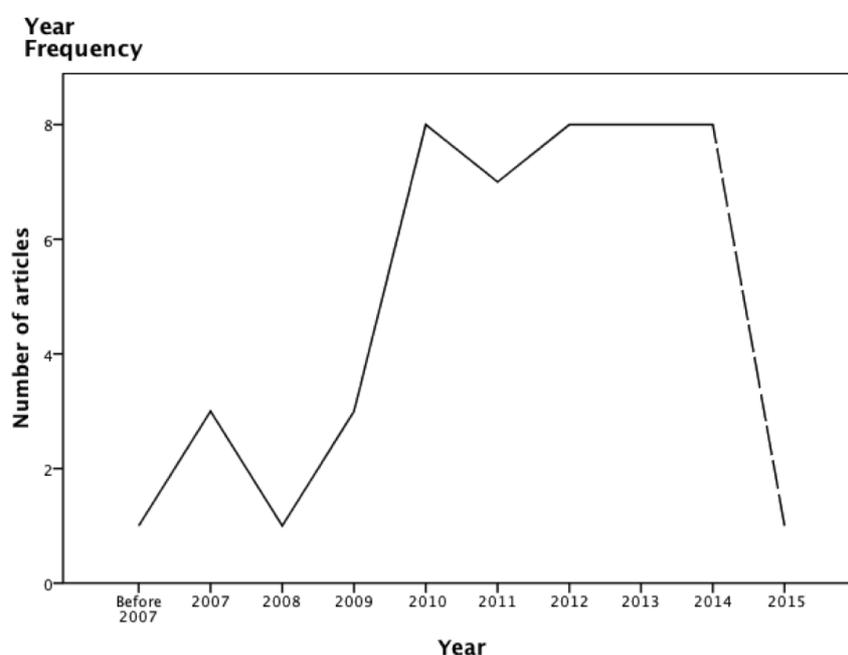
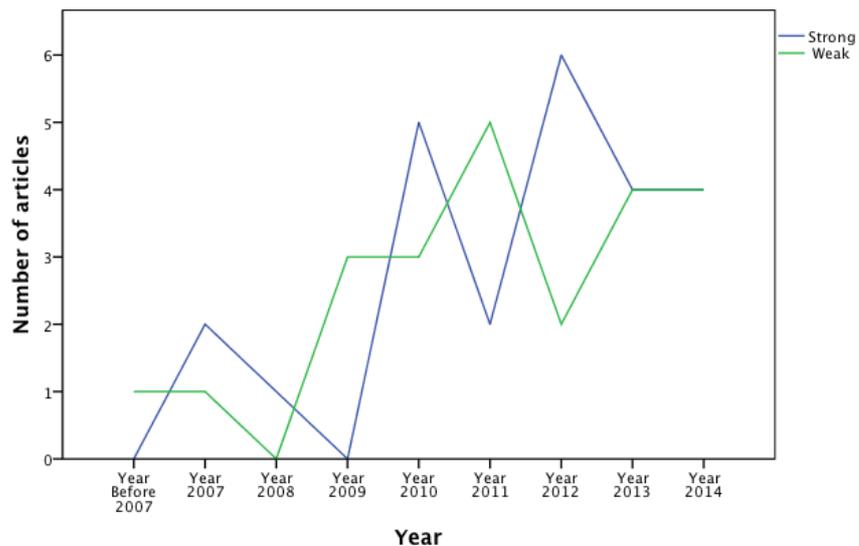


Diagram 4.1 Frequencies of articles

Diagram 4.2 shows the distribution between articles with a strong and weak link between management accounting and sustainable development. The articles classified as strongly linked provided a profound explanation or discussion of the subject, while an article with a

weak link often only mentioned the subject in one or two sentences. Thus, this classification of the articles can give further indications about the amount of discourse. For example, if the number of strong articles would have increased more rapidly than the articles with a weak link, this could have indicated a larger amount of discourse since the strongly linked articles offers more circumstantial explanations. However, since both the weak and strong link appears to develop in a similar wavelike pattern, no signals of more discourse are identified.



**Diagram 4.2** Distribution of articles with strong and weak link

## 4.2 Content on the link between management accounting and sustainable development

The comprehensive results from the content analysis and the supplementing information are presented in table 4.1 below. The following subsections will decompose the information from the different categories and identified correlations will be highlighted. Further disclosure of the categories “title of popular press”, “type of printed popular press” and “professional background” is found in appendix 3, 4, and 5.

Year	Strong/ Weak	Title of printed popular press	Type of printed popular press	Professional background	Highlighted area of management accounting	What is written about the link	Aspect on sustainability
2015	Strong	Miljöaktuellt	Business magazine	Sustainability practitioner	Decision support system	Describing practice	Environmental
2014	Strong	Borås tidning	Daily newspaper	Journalist	Several techniques	Prescribing use	Environmental & social
2014	Strong	Kernivärlden biotech	Special/industry magazine	Sustainability practitioner	Several techniques	Describing practice	Environmental
2014	Strong	Östgöta correspondenten	Daily newspaper	Academic	Performance measurement	Prescribing use	Environmental & social
2014	Strong	Miljöaktuellt	Business magazine	Journalist	Incentive system for sustainability performance	Technique not used by organization(s)	Environmental & social
2014	Weak	Resultat	Special/industry magazine	Consultant	Budget for sustainability	Prescribing use	Unspecified
2014	Weak	Miljöaktuellt	Business magazine	Journalist	Management by objectives	N/A	Unspecified
2014	Weak	Miljöaktuellt	Business magazine	Sustainability practitioner	Environmental costing method	Sustainability issues not prioritized	Environmental & social
2014	Weak	Dagens industri	Daily business newspaper	Sustainability practitioner	Management by objectives	Describing practice	Unspecified
2013	Strong	Miljöaktuellt	Business magazine	Journalist	Environmental costing m	Describing trend in industry	Environmental
2013	Strong	Miljöaktuellt	Business magazine	Academic	"Green lean production"	Prescribing use	Environmental
2013	Strong	Miljöaktuellt	Business magazine	Communicator	Decision support system	Prescribing use	Environmental
2013	Strong	CFO world	Special/industry magazine	Manager/CEO	Management by objectives	Describing practices	Social
2013	Weak	Fastighetssverige	Special/industry magazine	Sustainability practitioner	Performance measurement	Describing trend in industry	Environmental & social
2013	Weak	Alingsås tidning	Daily newspaper	Sustainability practitioner	Performance measurement	Describing practices	Environmental
2013	Weak	Miljöaktuellt	Business magazine	Journalist	Budget for sustainability	Sustainability issues not prioritized	Unspecified
2013	Weak	Liberal debatt	Special/industry magazine	Sustainability practitioner	Environmental costing method	Describing practice	Social
2012	Strong	Miljöaktuellt	Business magazine	Journalist	Incentive system for sustainability performance	Prescribing use and describing practices	Environmental & social
2012	Strong	Miljöaktuellt	Business magazine	Journalist	Management by objectives	Describing practices	Environmental
2012	Strong	Veckans affärer	Business magazine	Journalist	Incentive system for sustainability performance	Technique not used by organization(s)	Environmental & social
2012	Strong	Veckans affärer	Business magazine	Journalist	Performance measurement	Influence from certifications	Unspecified
2012	Strong	Underhåll och driftsäkerhet	Special/industry magazine	Journalist	Management by objectives	Education linking MA to SD	Environmental
2012	Strong	Computer Sweden	Business magazine	Sustainability practitioner	Decision support system	Technique not used by organization(s)	Environmental
2012	Weak	Miljöaktuellt	Business magazine	Sustainability practitioner	Performance measurement	Describing practice	Unspecified
2012	Weak	Chefstidningen	Special/industry magazine	Academic & Consultant	Performance measurement	Prescribing use	Environmental & social
2011	Strong	Computer Sweden	Business magazine	Sustainability practitioner	Decision support system	Describing practices	Environmental
2011	Strong	Dagens industri	Daily business newspaper	Journalist	Incentive system	Technique not aligned to sustainability	Unspecified

2011	Weak	Skog&Såg	Special/industry magazine	Unknown	Performance measurement	Influence from certifications	Environmental & social
2011	Weak	Veckans affärer	Business magazine	Sustainability practitioner	Performance measurement	Describing practice	Environmental & social
2011	Weak	Miljöaktuellt	Business magazine	Sustainability practitioner	Decision support system	Describing trend in industry	Environmental
2011	Weak	Lokalnytt Öresund	Daily newspaper	Sustainability practitioner	Performance measurement	Describing practice	Environmental
2011	Weak	Miljöaktuellt	Business magazine	Journalist	Incentive system for sustainability performance	Sustainability issues not prioritized	Unspecified
2010	Strong	Dagens industri	Daily business newspaper	Journalist	Incentive system for sustainability performance	Prescribing use and describing practices	Environmental
2010	Strong	Nord emballage	Special/industry magazine	Academic	Decision support system	Prescribing use and describing practices	Environmental & social
2010	Strong	Computer Sweden	Business magazine	Unknown	Decision support system	Technique not aligned to sustainability	Environmental
2010	Strong	NTT	Special/industry magazine	Communicator	Incentive system for sustainability performance	Describing practices	Environmental & social
2010	Strong	Dagens industri	Daily business newspaper	Journalist	Incentive system for sustainability performance	Technique not used by organization(s)	Environmental & social
2010	Weak	Dagens industri	Daily business newspaper	Sustainability practitioner	Several techniques	Describing practice	Environmental
2010	Weak	Byggindustrin	Special/industry magazine	Manager/CEO	Environmental costing method	Technique not used by organization(s)	Environmental & social
2010	Weak	Veckans affärer	Business magazine	Sustainability practitioner	Incentive system for sustainability performance	Technique not used by organization(s)	Unspecified
2009	Weak	Dagens industri	Daily business newspaper	Manager/CEO	Environmental costing method	Describing practice	Environmental
2009	Weak	Dagens miljö	Special/industry magazine	Sustainability practitioner	Performance measurement	Sustainability issues not prioritized	Environmental & social
2009	Weak	Computer Sweden	Business magazine	Unknown	Decision support system	Describing practice	Environmental & social
2008	Strong	Recycling & miljöteknik	Special/industry magazine	Sustainability practitioner	Environmental costing method	Describing practice	Environmental
2007	Strong	Dagens industri	Daily business newspaper	Sustainability practitioner	Decision support system	Prescribing use	Environmental
2007	Strong	Computer Sweden	Business magazine	Sustainability practitioner	Decision support system	Prescribing use and describing practices	Environmental
2007	Weak	Svenska dagbladet	Daily newspaper	Journalist	Performance measurement	Describing practice	Environmental
2002	Weak	Dagens industri	Daily business newspaper	Journalist	Management by objectives	Difficulties in practice	Environmental & social

Table 4.1 Content analysis

#### 4.2.1 What is written about the link between management accounting and sustainable development

The most frequently occurring theme in the articles linking management accounting to sustainable development is a description of different practices. 35 percent of the articles described this subject. The other occurring descriptions were relatively evenly distributed and do not, perhaps by the exceptions “prescribing use” and “technique not used by organization(s)”, distinguish themselves. Neither does the distribution of the subject over time show any distinctive patterns. “Describing practice” is fairly evenly distributed from 2007 to this date and consequently does not indicate any major changes in the discourse.

**What is written about the link:**

	Frequency	Percent
Describing practice	17	35.4
Prescribing use	7	14.6
Technique not used by organization(s)	6	12.5
Prescribing use and describing practices	4	8.3
Sustainability issues not prioritized	4	8.3
Describing trend in industry	3	6.3
Influence from certifications	2	4.2
Technique not aligned to sustainability activities	2	4.2
Education linking to MA to SD	1	2.1
Difficulties in practice	1	2.1
Unknown	1	2.1
Total	48	100.0

**Table 4.2** What is written about the link

#### 4.2.2 Highlighted area of management accounting

The table below presents the most discussed management accounting areas. Again, the discourse in the articles is relatively diversified with only a few areas of management accounting linked to sustainable development that distinguish themselves marginally from the other areas. Three areas, “performance measurement”, “decision support system” and “incentive system for sustainability performance” are the management accounting topics most frequently discussed.

### Highlighted area of management accounting

	Frequency	Percent
Performance measurement	11	22.9
Decision support system	10	20.8
Incentive system for sustainability performance	8	16.7
Environmental costing method	6	12.5
Management by objectives	6	12.5
Several techniques	3	6.3
Budget for sustainability	2	4.2
"Green lean production"	1	2.1
Incentive system	1	2.1
Total	48	100.0

**Table 4.3** Highlighted area of management accounting

To understand the link between management accounting and sustainable development, it is necessary to see what is said regarding the different areas of management accounting. Table 4.4 shows the three most discussed management accounting areas and how the articles describe those areas. There seems to be no unanimous description of the different areas. The area that appears to be most debatable is the “incentive system for sustainability performance”, where four out of eight articles described that it was not used by organizations to boost sustainability performance. The most common elements in the “decision support system” and “performance measurement” are “describing practices” followed by “prescribing use”, but there seems to be no one-sided presentation of the management accounting areas.

	Management accounting areas		
	Incentive system for sustainability performance	Decision support system	Performance measurement
Unknown	0	0	0
Technique not used by organization(s)	4	1	0
Influence from certifications	0	0	2
Prescribing use	0	2	2
Describing practice	1	3	5
Prescribing use and describing practices	2	2	0
Technique not aligned to sustainability activities	0	1	0
Education linking to MA to SD	0	0	0
Sustainability issues not prioritized	1	0	1
Difficulties in practice	0	0	0
Describing trend in industry	0	1	1
Total	8	10	11

**Table 4.4** What is said about management accounting

### 4.2.3 Aspect on sustainability

The aspect of sustainability in the link between management accounting and sustainable development focuses on the environmental aspect. In 20 out of 48 articles, this was the case. The combination of environmental and social aspects is the secondly most mentioned aspect and emphasizes the fact that the environmental aspect is present in nearly all articles. In contrary, the social aspect is rarely mentioned alone and rather seems to be an interesting subject only in the combination with the environmental aspect. The economic aspect is never expressed alone in the link between management accounting and sustainable development

Aspect on sustainability		
	Frequency	Percent
Environmental	20	41.7
Social	2	4.2
Economic	0	0
Environmental and social	17	35.4
Not Specified	9	18.8
Total	48	100.0

**Table 4.4** Aspect on sustainability

#### **4.2.4 Patterns in the content**

Despite the low number of articles, the content in the articles are relatively diversified and in all, do not disseminate a unison picture of the link between management accounting and sustainable development. No remarkable development of the content over time is identified, nor do any clear tendencies among the features in the content suggest an increase in popularity in the near future.

However, some patterns in the discourse are more distinguished. Seven of the 48 articles had a mutual feature, namely a sustainability practitioner describing practices with an environmental aspect. In all, the sustainability practitioners tended to talk more with an environmental aspect than persons with other professional backgrounds commenting on the issue. The sustainability practitioners were also the persons commenting on the link most frequently, followed by journalists. Another pattern indicates that decision support systems mainly are talked about with an environmental aspect while the other areas of management accounting did not emphasize the environmental aspect to the same extent.

## 5. Discussion of results, contributions and further research

### 5.1 Discussion

While realizing this study and searching for articles treating this link, we have come across numerous articles treating sustainable development in several different contexts. These contexts could be sustainability activities at a higher strategic level, articles treating sustainability reporting or companies proclaiming how sustainable they are without providing any examples of the activities within the organization. When it comes to articles linking management accounting to sustainable development the amount of discourse is limited. Consequently, due to the limited amount of articles, our results suggest that the popularity on the supply side and demand side regarding the link between management accounting and sustainable development is low. The results do however suggest a minor increase in popularity in comparison to the time period before 2007 when the take-off phase was initiated. The frequency of articles reached a plateau in 2010 and has been stable since. It is difficult to predict how the phenomenon will develop the coming years but the results from the content analysis of the discourse give few indications about an emerging increase.

The role of popular press has been emphasized since it has the potential to reach large crowds (Abrahamson, 1996). Even though it was only analyzed for a supplementing purpose, our results indicate that the types of printed popular press publishing articles treating management accounting and sustainable development are concentrated to a small group of disseminators. Only 22 out of the 715 different types of printed popular press published one or several articles linking management accounting to sustainable development. From our findings, the composition of the different magazines publishing the articles suggests that a fairly limited number of possible adopters are being reached. The amount of articles published in the printed popular press for management accountants and controllers could possibly have a higher impact on the diffusion of management accounting linked to sustainable development. Based on our findings, the dissemination from those types of popular press is also low.

The amount of discourse only provides a partial understanding of the link. Although patterns in the discourse indicate a certain emphasis on the environmental aspect, in sum, the content in the articles are relatively diverse and certainly are not presented in a homogenous way. The environmental aspect in the discourse is present however, not least among the sustainability practitioners who tended to describe their sustainability work while emphasizing the environmental aspect.

It should be noted that the discourse regarding the different management accounting areas did not reveal the same heavy emphasis on the environmental aspects, with decision support systems as the exception. A management accounting concept, in comparison to an aspect on sustainability, has the potential to solve the actual or perceived performance gaps that shape demand on the user-side. Management accounting is more likely to be created, selected, processed and disseminated (Abrahamson, 1996). Therefore, in this study, the patterns regarding the different areas of management accounting is considered having greater potential in revealing patterns that may enhance the diffusion of management accounting for sustainable development. Our findings do not indicate a coordinated message regarding the management accounting areas linked to sustainable development. Despite some patterns identified, the articles do not provide a gathered view on the link between management accounting and sustainable development. Thus, this indicates an existing disunity within the supply side of how this link is disseminated to the user-side of fashions.

## 5.2 Conclusions

The overarching purpose of the study was to expand the knowledge on the relationship between the supply and demand of management fashions on the basis of print-media discourse and specifically focusing on the amount and content of discourse about the link between management accounting and sustainable development. This was done in order to provide insight into the extent and nature of management accounting for sustainability in practice.

As already discussed, our observations shows that the amount of articles is low and that, despite clear presence of the environmental aspects, the message from the article was not spread with a particularly homogenous content. The phenomenon could be described as being in the early stage of the diffusion i.e. the creation stage or the selection stage of Abrahamson's management-fashion-setting process (see figure 2.2). Although this study did not explicitly examine the rhetoric in the articles, the lack of coordination in the pattern indicates that the processing stage not yet has been reached. Due to the limited amount of article found in our study, the dissemination stage certainly cannot be considered reached i.e. the launching from the supply side of management accounting for sustainable development has not been initiated (Abrahamson, 1996).

Our results suggest that the communication from the supply side on the link between management accounting and sustainable development not yet is sufficiently advanced to persuade and influence the practices of organizations. The small amount of discourse implies

that the supply side is not facilitating and promoting the use of management accounting for sustainable development.

### **5.3 Contributions**

This study has primarily two contributions. First, we have provided the first empirical evidence on the nature of the link between management and sustainable development in Swedish printed popular press. This regards both the amount of articles and the content in the articles linking management accounting to sustainable development.

The second contribution was bringing new input into the ongoing debate of the slow progress of sustainable development in practice (Durden, 2008; Norris & O'Dwyer, 2004). The results from our study point to that the message from the supply side is not effectively spread, which might slow down the implementation of management accounting for sustainable development within the organizations. Our results also suggest that the popularity of both the demand and supply side on the link between management accounting and sustainable development is low.

### **5.4 Suggestions for further research**

Related to our study, further research could be made in the following fields:

Similar studies could be executed in other countries and on their popular press in order to develop an understanding for the mechanisms of this research. Does the link between management accounting and sustainable development get greater or smaller attention in the popular press in other countries?

Similar studies could be executed on other mass media channels. Printed popular press is a wide channel of dissemination, but reaches only a part of the demand side. By examine other mass media channels a greater understanding for the dissemination could be created.

Create an understanding to why management accounting does not generate greater attention, despite its ability to influence management and organizations. Interviews could be executed with other actors of the supply side, such as consultants or business schools, in order to identify the barriers to implementation.

## **5.5. Limitations**

There are some limitations to this study that needs to be taken into consideration. First, the keywords used focuses on formalized management accounting, which means that less formalized management accounting and the role of the management accountants may be underrepresented in the results. Second, the composition of the database can affect the outcome of finding articles (Benders et al., 2007). Third, this study only examined print media in Sweden and the results therefore cannot be generalized to other countries (Madsen & Stenheim, 2013).

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## Appendixes

### Appendix 1: Schedule of coding

Number	Information about the article	Code	Number	Information about the article	Code
1.	Year published		5.	Highlighted area of management accounting	
2.	Strong or weak link		6.	What is written about the link	
3.	Type of printed popular press		7.	Aspect on sustainable development	
4.	Professional background				

## Appendix 2: Manual of coding

	Information about the article		Information about the article
1.	<i>Year published</i> Before 2007 (1) 2007 (2) 2008 (3) 2009(4) 2010(5) 2011(6) 2012(7) 2013(8) 2014(9) 2015(10)	5.	<i>Highlighted area of management accounting</i> Incentive system for sustainability (1) Decision support system (2) Several techniques (3) Environmental costing analysis (4) Measurement/tool for measurement (5) Green lean production (6) Performance management (7) Incentive system (8) Budget for sustainability (9)
2.	<i>Strong or weak link</i> Strong (1) Weak (2)	6.	<i>What is written about the link</i> Unknown (0) Describing Practices (1) Prescribing Use (2) Technique not used by organization(s) (3) Sustainability issues not prioritized (4) Describing trend in industry (5) Prescribing use and describing Practices (6) Education linking MA to SD (7) Technique not aligned to sustainability (8) Difficulties in practice (9) Influence from certifications (10)
3.	<i>Type of printed popular press</i> Newspaper (1) Business Press (2) Business Magazine (3) Special/Industry Magazine (4)	7.	<i>Aspect on sustainable development</i> Environmental (1) Social (2) Economic (3) Environmental and social (4) Not specified (5)
4.	<i>Professional background</i> Unknown (0) Academic (1) Journalist (2) Sustainability practitioner (3) Manager/CEO (4) Other practitioner (5) Consultant (6) Academic & consultant (7)		

### Appendix 3: Title of printed popular press

<b>Title of printed popular press</b>	<b>Frequency</b>	<b>Percent</b>
Miljöaktuellt	13	27.8
Dagens industri	8	16.7
Computer Sweden	5	10.4
Veckans affärer	4	8.3
Borås tidning	1	2.1
Kemivärlden	1	2.1
Östgöta correspondenten	1	2.1
CFO World	1	2.1
Underhåll och driftsäkerhet	1	2.1
Nord emballage	1	2.1
NTT	1	2.1
Recycling & miljöteknik	1	2.1
Resultat	1	2.1
Fastighetssverige	1	2.1
Alingsås tidning	1	2.1
Skog&Såg	1	2.1
Liberal debatt	1	2.1
Chefstidningen	1	2.1
Lokalnytt Öresund	1	2.1
Byggindustrin	1	2.1
Dagens miljö	1	2.1
Svenska dagbladet	1	2.1

#### Appendix 4: Type of printed popular press

##### Type of printed popular press

	Frequency	Percent
Daily newspaper	5	10.4
Daily business newspaper	8	16.7
Business magazine	22	45.8
Special/Industry magazine	13	27.1
Total	48	100.0

#### Appendix 5: Professional background

##### Professional background

	Frequency	Percent
Unknown	3	6.3
Academic	3	6.3
Journalist	16	33.3
Sustainability practitioner	19	39.6
Manager/CEO	3	6.3
Consultant	1	2.1
Academic and consultant	1	2.1
Communicator	2	4.2
Total	48	100.0