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Te Raupapa



Accountants as Institutional Entrepreneurs: Changing Culture at a Fijian Telecommunication Company

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Dr Umesh Sharma
Department of Accounting
Waikato Management School

Abstract

This paper draws on institutional theory as developed by Seo and Creed (2002), Dorado (2005) and Beckert (1999) to help explain the way in which accounting systems and accountability have changed abruptly in a Fijian telecommunication company. Accounting induced change is examined from the extra-organisational level and organisational level. Accounting and accountants can affect the pattern of relationships including structures of power and accountability within organisations and in society at large. Using institutional theory, the paper provides insights into accounting changes that encompass both institutional embeddedness and institutional entrepreneurship. We highlight institutional contradictions that create potential opening for change through institutional entrepreneurs and how accountants were proactive in the change process.

Key words: Institutional theory, contradictions, institutional entrepreneurs, privatisation, Fiji.

Presenter: Umesh Sharma

Email: ups@mngt.waikato.ac.nz