



Management accounting in farm businesses.

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Akademisk avhandling som för vinnande av filosofie doktorsexamen kommer att offentligt försvaras via zoom, måndagen den 14 juni 2021 klockan 10.00.

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Distribution:
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SE-750 07 Uppsala, Sweden

Uppsala 2021
ISSN 1652-6880
ISBN (pr.) 978-91-7760-762-5
ISBN (el.) 978-91-7760-763-2

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Abstract

This thesis examines what management accounting (MA) practices are used in farms, how they are shaped and what their implications are. The four papers illustrate numerous linkages between MA, accountability, the firm, the manager and the wider context. Based on interview data, papers I and II explore the “how” and the “why” questions behind the use of MA and specifically performance measures concerning farm animals. Paper I explicates the use of certain practices as resulting from the relative extent of embeddedness in the institutional logics of family, farming and business, which arises through the learning and intensity of stakeholder interactions. Paper II illustrates how dairy farmers’ accounts operationalize farm animals, how farmers are made accountable for them and how accountability based on farm animal welfare is conceptually limited yet also posing opportunities through reflections on care. Based on survey and archival data, papers III and IV analyse the linkages of MA and financial literacy to financial outcomes. Paper III tests the positive association between debt and borrowing interactions on the use of performance measures, financial MA and compliance MA practices and their association with financial costs. It also indicates that while financial education is linked to the use of performance measures it is the farmers with a higher need for cognition and vigilant attitude to money as well as farms with more debt that use more financial MA. Paper IV develops a measure of managerial financial literacy of farmers and identifies which practices and financial outcomes it is associated with. Farmers are found to have higher financial literacy than previously suggested and it is positively associated with profitability and more analysis of annual financial statements and considerations of taxation.

Keywords: management accounting, farms, institutional logics, accountability, financial literacy, small firms

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