

## Abstract

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### Successful entrepreneurs' use of accounting information.

Even if accounting has come to play one or more significant roles in different organisational contexts, there are still situations where we know little about the role of accounting. One of these is the entrepreneurial context. A literature review shows that the accounting-literature seems to have avoided the entrepreneurial context and that the entrepreneurship-literature seems to have avoided accounting issues. The objective of the study is to describe what type of accounting information entrepreneurs use in the product life-cycle stages discovery, exploitation and on-going operation.

Entrepreneurs are involved in the process of discovery and exploitation of new opportunities, such as new products and new markets, and this process can take place in a growing organisation. Therefore this study focuses on entrepreneurs in organically fast growing firms in Sweden. The data collection is based on personal interviews with seventeen entrepreneurs, and on secondary data.

The findings from this study enable conclusions to be drawn regarding entrepreneurs' use of accounting information. The study shows that there is a relation between the entrepreneurs' use of accounting information and the product life-cycle. The information varies regarding time horizon, type of information, descriptive objects and source of information. Since the underlying dimensions vary between discovery, exploitation and on-going operations, the entrepreneurs have to make different analysis, decisions and evaluations in each stage. Therefore they have to collect various types of information in each stage that is relevant for the different analysis, decisions and evaluations. This implies that the entrepreneurs have to use information with diverse characteristics.

**Key word:** accounting information, entrepreneurship, entrepreneurs, product life-cycle theory, growing firms

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