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Competing logics in university accounting education in post-revolutionary Russia

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ABSTRACT

Drawing on the institutional logics literature, the paper examines the fundamental transformation of Russian higher education in accounting from 1917 to 2014. In particular, the study illustrates the transition from the state logic, dominating accounting education during the Soviet Union period, to multiple logics, namely the logics of the state, the profession and the market, shaping the accounting education after the collapse of the Soviet Union. The paper offers three important contributions to the accounting literature. The study defines westernization in the context of a post-communist country as the diffusion of professional and market logics into the field traditionally dominated by the state. The study contributes to the extensive institutional research on accounting education and profession development by explaining institutional logics change in light of the macro changes in the institutional substances. Lastly, the paper outlines the roles of discourses, rhetorical justifications and institutional vocabularies in the accounting education change. By analyzing institutional vocabularies and rhetorical justifications of the competing logics the study underscores the sources of authority and tension in the accounting education field.

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1. Introduction

Higher education in accounting is one of the sectors experiencing significant changes in recent decades due to globalization (Gallhofer, Haslam, & Kamla, 2009), commercialization (Guthrie & Parker, 2014), and shifting professional boundaries (Kurunmäki, 2004). In transitional and developing economies, changes in accounting education are more radical in nature, augmented by political instabilities, revolutions and dramatically changing socio-political environments (Ahmad & Gao, 2004; Zhang, Boyce, & Ahmed, 2014). The Eastern European region has experienced some of the most radical transformations in accounting education due to fundamental political, economic and societal changes taking place after the fall of communism. Accounting departments in Eastern European universities have faced the need to update curricula, organize funding and update textbooks (McGee & Preobragenskaya, 2005b; Smirnova, Sokolov, & Emmanuel, 1995).

Accounting education in the socio-political context of transitional economies has attracted relatively little attention on the part of accounting researchers (Gallhofer et al., 2009). The prior literature on higher education in accounting in Eastern Europe is scarce and descriptive, and little is known about the influence of the communist past on accounting education (Albu & Albu, 2015; McGee & Preobragenskaya, 2005b). Parker (2011, p. 448), however, argues that

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understanding universities and their social, political and institutional histories enables us to uncover current educational problems and influence 'the trajectory of the future for the redefined university'. In other words, by investigating the institutional environment shaping accounting education, we can gain insight into the complexity of the field of accounting education, its challenges, and contradictions within it. Thus, the current study addresses the following research question:

How have institutional logics shaped accounting education in Russian universities?

The study examines the institutional logics shaping Russian accounting education from 1917 to 2014. Theoretically, Russia is a unique context for studying a major institutional change, and this empirical context offers new opportunities for knowledge expansion and generalization (Parker & Northcott, 2016). Examining how accounting educators theorize changes in accounting education, this study adds insights into logic institutionalization and deinstitutionalization. Given the study's focus on institutional logics change at universities, it is critical to regard accounting educators as institutional agents. The notion of institutional agency directs explicit attention to the purposeful role of accounting educators as crafters of the accounting education field.

Building on the long history of institutional theory, the institutional logics perspective is a relatively new approach to understanding cultural heterogeneity, the duality of agency and structure, and historical contingencies of institutions (Thornton, Ocasio, & Lounsbury, 2012). The current paper connects macro and micro levels of analysis by investigating three major elements of institutional logics: historical contingencies, institutional substances, and discourses (Friedland, 2018; Thornton et al., 2012). The paper addresses the call for research on institutional logics beyond Western cultural and capitalistic contexts and the call for research on institutional logic institutionalization and deinstitutionalization (Thornton & Ocasio, 2008). The study highlights the contextually contingent nature of institutional logics and their link to societal-level policies and ideologies. The study offers three important contributions to prior literature.

Firstly, the study contributes to the extensive research on westernization of accounting education and profession in transitional and developing economies (Ahmad & Gao, 2004; Dedoulis, 2016; Gallhofer, Haslam, & Kamla, 2011; Mennicken, 2010; Yapa, 2000; Yee, 2009; Yunwei, 1997; Zhang et al., 2014) by analyzing westernization of accounting education as a process rather than the outcome. While westernization of accounting education has not been clearly defined previously, we relate westernization of accounting education in Russia to the diffusion of the logics of the market and of the profession in the higher education field. The study demonstrates that university-profession relationship in accounting is contingent upon the institutional logics dynamics in the accounting education field.

Secondly, the study contributes to the institutional research on accounting education and profession development (Duff, Hancock, & Marriott, 2019; Venter & de Villiers, 2013; Zhang et al., 2014) by explaining institutional logics change in light of the macro changes in the institutional substances. Drawing on the recent study of Friedland (2018), the paper discusses the historical specificity of institutional substances in the Russian context. The present study indicates that changes in accounting education in Russia reflect macro changes in the institutional substances at the societal level.

Thirdly, the study contributes to the understanding of the role of discourse in accounting education change. The paper emphasizes the instrumental role of discourse in legitimating, problematizing, translating, theorizing, rationalizing and making sense of institutional logics. The paper highlights the importance of accounting educators' agency in the educational change via discourse and rhetoric. The paper also contributes to the debate on the societal role of universities and the agency of accounting educators. The evidence highlights how universities can become the arenas of social change as it happened in the Soviet Union and later in post-Soviet Russia, and the arenas of reproduction of societal-level institutional substances. The paper addresses the paradox of embedded agency and institutional change by demonstrating how accounting educators as institutional agents translate, reinterpret, theorize and diffuse societal-level ideas and field-level institutional pressures. The evidence highlights how educators reflect on university's accountabilities to its powerful stakeholders. In particular, the paper demonstrates how educators' means and ends are both enabled and constrained by institutional logics. This logic multiplicity and the fragmented power relations in the education field, however, create opportunities for new logic emergence.

The paper is structured as follows. The second section discusses institutional logics change and theoretical concepts used in the study. The third section reviews the literature focusing on westernization of accounting education. The fourth section discusses the research methodology. The fifth section presents the empirical findings of the study, focusing on the Soviet period in accounting education and highlighting the importance of the state's influence during this period. The sixth section discusses societal triggers of institutional logic change. Subsequently, the seventh section discusses logic blending and competition in Russian universities. The eighth section presents contributions of the paper and discusses the significance of the study. Finally, the ninth section presents key insights and practical implications of the study.

2. Institutional logic change: emotions and rhetoric

Friedland and Alford (1991) proposed that society consists of individual, organizational and societal levels that are interrelated, forming a complex pattern of interinstitutional relations. They suggested an alternative model for understanding the rationalizing power of cultural schemes and cultural heterogeneity by introducing the concept of 'institutional logics' (Friedland & Alford, 1991). Thornton and Ocasio (2008) define institutional logics as 'the socially

constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality'.

Research on institutional logic change has primarily focused on understanding institutional change as the change in a dominant logic. For example, Meyer and Hammerschmid (2006) analyze a change in old administrative orientation to a new managerial logic in the Austrian public sector. Thornton and Ocasio (1999) present a move from the editorial logic to the market logic in the higher education publishing industry. Rao, Monin, and Durand (2003) described a move from classical cuisine institutional logic to nouvelle cuisine institutional logic. Lounsbury (2002) examined the move from regulatory to market logic in the field of finance. These studies are focused on outlining the change process, but pay limited attention to drivers and mechanisms of institutional logic change.

Scholars who examined institutional change tend to focus on the impact of logic emergence on the independent variables such as executive succession (Thornton & Ocasio, 1999), organizational structures (Thornton, 2002) and the emergence of professional associations (Lounsbury, 2002). The change in the institutional logic is typically portrayed as a gradual replacement of one dominant logics over the other due to the field-level changes and events such as the emergence of new sources of capital in the industry and increasing resource competition in the market (Thornton & Ocasio, 1999). Thornton and Ocasio (1999) discuss institutionalization of the market logic as a result of the development of investment bankers in publishing and emergence of the new concepts and categories diffused by a popular newsletter. Another example of field-level forces influencing institutional change is interprofessional competition (Dunn & Jones, 2010). Dunn and Jones (2010) explain how institutional logic change in medical education is a result of internal tension within the medical profession. Thus, sources of institutional logic change still remain relatively unexplored (Dunn & Jones, 2010).

Institutions by definition are 'sticky' and resistant to change (Scott, 2014) and the process of institutional change is not yet fully understood. According to Scott (2014), scholars' attention could either be directed to institutional creation (conditions for the emergence of new institutions) or institutional change (delegitimation and replacement of existing institutions). Scott (2014) defines institutionalization as an infusion with value. Deinstitutionalization refers to the processes of erosion, weakening, and disappearance of institutions (Oliver, 1992; Scott, 2014). Existing studies on institutional logic change have primarily focused on institutional creation (Lounsbury, 2002; Meyer & Hammerschmid, 2006; Rao et al., 2003; Thornton, 2002; Thornton & Ocasio, 1999), paying little attention to the process of deinstitutionalization of logics. Yet, deinstitutionalization is a central concept in the institutional change literature explaining reasons for challenging the existing status quo, the causes of changes in values and the challenges to institutional conformity (Oliver, 1992). As our knowledge about the purposeful disruption of institutions is limited (Maguire & Hardy, 2009), it is important to shift the attention to deinstitutionalization as a process of institutional change (Scott, 2014).

Institutional logic change is associated with the change in symbolic elements including narratives (explicit accounts of practices and events), theorizations (general guiding principles and explanations) and institutional vocabularies (categories used to reinforce institutional logics) (Thornton et al., 2012). Recent studies have demonstrated the potential of investigating language and rhetoric as a part of the institutional change process and deinstitutionalization. For instance, Maguire and Hardy (2009) demonstrate how authors carry out 'defensive institutional work' by authoring texts and thus contribute to the deinstitutionalisation of DDT practices. In a similar vein, Jarzabkowski and Sillince (2007) emphasize the role of university management's rhetoric in the context of a commitment to multiple objectives, demonstrating a link between multiple organizational goals, rhetoric, and divergent interests. Suddaby and Greenwood (2005) analyze the role of rhetoric in the institutional change of the Big Five accounting firms outlining the importance of institutional vocabularies and theorizations of change.

The link between rhetorical justification and institutional change remains a promising avenue for research. For instance, Brown, Ainsworth, and Grant (2012) demonstrate how rhetorical justifications in an individual text can shape the institutional change process. The paper uses Aristotle's classification of rhetorical justifications: logos, ethos, and pathos. Logos appeal to the logical part of the mind and are associated with the rational calculation of means and ends (Nørreklit, 2003). Ethos appeal to the credibility and authority of the speaker and are built on the trust, while pathos appeal to the emotions and mood of the audience (Nørreklit, 2003).

Recent studies added emotions as a new dimension to the institutional logic research, introducing the concept of institutional substance (Friedland, 2018). According to Friedland (2018), emotions are powerful devices of institutionalization and deinstitutionalization. Friedland (2018, p. 536) discusses the concept of institutional substances, defining them as goods grounding an institutional logic, the 'god' terms that authorize us, unobservable ground that is ontologically subjective and could be described as 'personified forces or spirits'. The essence of institutional substances is in their affect on individuals, emotions that they create and their power of making practices actionable, effective and affective (Friedland, 2018). Examples of institutional substances provided by Friedland (2018) are God, market, value, nation, property, nature, romantic love, health. We, therefore, follow Friedland's (2018) understanding of institutional logics as a regular bundling of affect, discourse and material practice. We argue that by referring to the institutional substances grounding institutional logics, we can refine our definitions of logics and understand the reasons behind the institutional logics change in Russian higher education.

The study presents key institutional logics in the field of Russian higher education: the state logic, the market logic and the professional logic. This typology of institutional logics emerges from the empirical data coding and corresponds to the ideal types of institutional logics defined by Thornton (2004). The emergence of profession and market logics in the

post-Soviet period was associated with westernization of accounting education and the development of new institutional substances of civil society and market value. The state logic in accounting education focuses educators' attention on centralization, standardization and state control of education. Based on the institutional substance of the market value, the market logic is positioning accounting education as a private good and focusing educators' attention on the market dynamics. The source of identity of accounting educators under the market logic is university status, brand, and prestige in the market. The emergence of professional logics in accounting education in the post-Soviet period is associated with the move from Continental towards Anglo-Saxon type of professionalism and is based on the civil society as an institutional substance. We refer to [Sciulli \(2005\)](#) definition of the analytical qualities of a profession including social esteem, fiduciary duty and collegial form of organization to outline the dimensions of the professional logics in the Russian higher education field. [Table 1 in the Appendix](#) summarizes key characteristics of institutional logics in the post-Soviet period. The next section presents an overview of the critical literature focusing on westernization of accounting education in emerging economies. Further, this literature is used to theorize the case of the Russian higher education and outline contributions of the study.

3. Westernization of accounting education in the emerging economies

In recent decades accounting education is increasingly characterized as global, including the shift towards the English-language teaching and Anglo-Saxon credentialing. The political and economic histories have had major impacts on accounting education and profession across the world. British influence on accounting education and profession is most pronounced in the former colonial states and is shaped by historical ties between the Empire and its colonies ([Annisette, 1999, 2000](#)). Other parts of the world have also experienced westernization of accounting education and profession including Middle East ([Aburous, 2016; Ahmad & Gao, 2004; Gallhofer et al., 2009, 2011; Kamla, Gallhofer, & Haslam, 2012](#)), Asia ([Bui, Hoang, Phan, & Yapa, 2017; Chan & Rotenberg, 1999; Wijewardena & Yapa, 1998; Yapa, 2000; Yapa, Jacobs, & Huot, 2016; Yunwei, 1997](#)), Eastern Europe ([McGee, 2008; McGee & Preobragenskaya, 2005a; Mennicken, 2008, 2010](#)) and Southern Europe ([Dedoulis, 2016](#)). These transformations are generally characterized by the shifting power balance from the state to external market stakeholders within the higher education field.

Several studies have addressed the histories of accounting education in transitional economies ([Ahmad & Gao, 2004; Gallhofer et al., 2009; Zhang et al., 2014](#)). These studies position accounting education within the broader societal system. In these papers, accounting education not only reflects societal changes but also shapes and influences societal development. [Gallhofer et al. \(2009\)](#) investigate accounting education in the Syrian transition context. Their study identifies challenges facing accountants in Syria after the economy moved towards greater liberalization and internationalization. The study connects Syrian colonial history with individual subjective experiences of accounting educators. Westernization of accounting education and profession in Syria is seen as a result of the development of ASCA (Association of Syrian Certified Accountants) and other Western market institutions.

[Gallhofer et al. \(2011\)](#) critically assess the globalization of the accountancy profession in Syria. The paper demonstrates the power of rhetoric of Western institutions in Syria, propagating Western values and ideals of accounting. Western concepts have been imported to Syrian universities from Western accountancy bodies, thus reflecting the social realities of the developed nations. [Gallhofer et al. \(2011\)](#) discuss the conflict between traditional Syrian education based on socialistic policies and imperialistic Western education favoring rich elites. These tensions result in the change of the accountancy profession, a move towards an exclusive profession shaped by class and ethnicity.

In a similar vein, [Ahmad and Gao \(2004\)](#) examine the development of accounting education in Libya, focusing on its problems and challenges. The study shows how changes in accounting education in Libya were largely a result of the country's independence in 1952. After the independence, British and American accounting standards and practices exerted their influence and shaped the development of accounting education and the accounting profession in Libya.

[Zhang et al. \(2014\)](#) focus on understanding the historical development of accounting education in China after 1949, the formation of the People's Republic of China. By employing institutional theory, the paper shows how regulative, normative and cultural-cognitive pillars have shaped accounting education. The paper describes how different periods of Chinese history: centrally planned economy, planned commodity economy, socialist market economy, and integrated global market economy, influenced accounting education. During the period of the centrally planned economy, accounting education was heavily politicized and significantly influenced by accounting education in the Soviet Union. After 1992, Chinese universities started to internationalize and move towards a market economy. The study contributes to the accounting literature by showing that universities reflect history, their environment and power structures of societies. By focusing on institutional pillars, the study adopts a macro perspective on accounting education, yet lacking particular insights into the micro-processes that shape the individual identities of accounting educators and their actions.

Prior studies identified the historical nexus between the state and accounting education in the emerging economies. In the case of Trinidad and Tobago, the state used accounting education as a tool of controlling the accounting profession and influencing society ([Annisette, 1999](#)). Similarly, in the colonial Brazil accounting education was used as a control tool that maintained a mirage of the strength of the Portuguese Empire ([Araújo, Rodrigues, & Craig, 2017](#)). [Dedoulis \(2016\)](#) demonstrated how historically the Greek state contributed to the westernization of the auditing profession by hiring foreign-trained accountants and supporting the development of foreign professional credentials. [Yee \(2009\)](#) discussed the

unique traditional state- profession relationship within the Chinese accounting profession, based on Confucian ideology and emphasizing compliance roles of accountants. Confucian state ideology was incorporated into the educational system influencing university development in China for decades (Yee, 2009). Westernization of accounting education in China after 1992 was characterized by the gradual shift of power from the state to market stakeholders and thus changing the traditional state-profession-market nexus (Zhang et al., 2014).

Existing studies demonstrate interrelationships between accounting education, accounting histories, the accounting profession, national policies, university governance, and market forces. Westernization of accounting education and accounting profession is not well understood in the accounting literature as it involves the complex interactions between different educational stakeholders, changes in the balance of power and external pressures. The present study unveils these complex interactions by exploring historical development of institutional logics in the field of Russian higher education. The following sections will outline historical evolution of the key logics emphasizing the importance of the institutional change in the 1990s leading to the westernization of accounting education.

4. Research methodology

Institutions operate at different levels of analysis including individual, organizational, field and societal, and institutional logics can be investigated at all these levels (Thornton et al., 2012). It is important for a researcher to select a level of analysis. Hence, this study focuses on the field level, on the institutional changes happening at the university sector in Russia as a whole. However, societal influences also become an important part of the narrative. We follow Thornton et al. (2012) who identify the discursive links between societal and field level logics and state the importance of combining multiple levels of analysis in institutional logics research.

The study is based on two complementary sets of data including interviews and archival data. This paper has a significant longitudinal dimension investigating a period from 1917 to 2014. Archival information helps to historically reconstruct the field of accounting education, identify major discourses and events. Qualitative interviews are used to understand the past and present experiences of accounting educators in Russia. The studies of institutional logics significantly benefit from triangulating the types of data employed in the analysis (Thornton et al., 2012). Therefore, by using both data sources, the study gains additional details pertaining to the change process.

4.1. Interview data

To collect personal stories of accounting educators, a total of 17 semi-structured interviews were conducted between June 2013 and October 2014 (see Table 2 in Appendix). Interviews were conducted with professors of Russian universities in three major Russian cities: Moscow, Saint Petersburg, and Kazan. Interviewees were selected based on their knowledge of the Soviet and Russian educational environment and their length of experience in the higher education system. We have used the snowball sampling technique to identify relevant interviewees for the study. When we asked for recommendations we were interested to identify accounting educators that have been working in universities for more than 10 years and have a good awareness of the Russian educational environment and its changes.

Interviewees were asked about the development of accounting as a university discipline in Russia, their experiences in teaching accounting and conducting research in accounting. Additionally, interviewees were asked about the changes happening in university education, their personal experiences, and challenges. All interviews were conducted in Russian and were tape-recorded. Afterward, a professional transcription service transcribed all recorded interviews. Subsequently, interviews were coded in the Russian language. Afterward, relevant quotes were translated from Russian to the English language.

One of the limitations of the present study is the total number of interviews conducted. Therefore, we do not aim to generalize interview data across all Russian higher education fields. Rather, we aim to understand the individual symbolic constructions that serve different functions in the emergence of institutional logics at the field level (Thornton et al., 2012). Interviewed educators in Russia could be considered as thought leaders who have authority and recognition in the Russian higher education field. It could be argued that their symbolic constructions are important for sensemaking and institutional logics diffusion at the field level. We acknowledge that views of interviewed academics are shaped by the context of their education, experience, and age. While collecting interview data in Russia, interviewers faced resistance in relation to age identification and obtaining other personal information. In the data sections, we strive to provide as much information as possible in relation to the interviewee background.

4.2. Archival data

To gain insight into symbolic elements and their evolution over time, archival materials were collected. Archival data were collected at the National Library of the Republic of Tatarstan and in the electronic databases. The data included Soviet textbooks on accounting, accounting legislation texts, as well as manuals and conference proceedings. To find relevant literature, we searched a manual card catalog of the Soviet literature published between 1917 and 1991. Several relevant keywords were chosen for literature search in the book title: 'uchet' (accounting), reporting, calculation, costing,

analysis of economic activities and financial control. Afterward, the content of identified books was examined focusing on the history of accounting education in universities, accounting professional development and accounting discipline formation. To ensure the trustworthiness of the data, we searched the library's electronic database for the literature published after the 1990s to find historical reviews of accounting development in the Soviet Union and contemporary views on accounting education. Texts of accounting legislation, professional journals, books, and analytical reviews were investigated to understand contemporary narratives and discourses. While reading books, we made notes on the important dates, concept definitions, quotes, and rhetorical devices. Additionally, copies of important sources were made. Afterward, all relevant quotes were translated from Russian into English.

4.3. Data analysis

This research contributes to the array of discursive work on institutional logics and change (Brown et al., 2012; Ezzamel, Robson, Stapleton, & McLean, 2007; Suddaby & Greenwood, 2005). In line with Berger and Luckmann (1966), we consider language an essential element of institutions, an instrument of social construction and institutionalization. In explaining the dynamics of the accounting education field in Russia, we aim to develop a deeper understanding of the discursive processes underlying the change of institutional logics. As Phillips, Lawrence, and Hardy (2004) argue, field level institutional change occurs when discourses outside the field start to impact discourses within the field. This interdiscursivity manifests itself as the influence of societal-level institutional substances on the field-level institutional logics within accounting education. We adopted an interpretivist stance on data analysis, focusing on the constitutive role of language and viewing meaning and context as closely related (Berg & Lune, 2012; Reay & Jones, 2016).

Our data analysis occurred in three stages (see Table 3 in the Appendix). First, we coded all data sources used in the study including interview transcripts, Russian academic publications, historical documents, and legislative documents. We conducted first cycle coding (Miles & Huberman, 1994) of the data and focused on the values and beliefs guiding accounting educators. As a result, we identified three broad themes in the data: standardization and control, social esteem of accounting and market competitiveness of accounting programs. During the analysis, we observed the distinct use of recurring concepts, phrases, and words and decided to identify the use of institutional vocabularies linked to distinct conceptions of accounting education and beliefs of accounting academics. We view institutional vocabularies as structures of words and meanings used to articulate each logic (Suddaby & Greenwood, 2005). The analysis of data demonstrated the existence of unique clusters of vocabularies that revealed logics of the state, profession, and market. We identified three institutional logics in the data using a pattern inducing approach as defined by (Reay & Jones, 2016). Patterns associated with each logic emerged inductively from the data and the definition of each logic was refined at the later stages of analysis.

Second, we proceeded with developing the institutional logics categories by reflectively engaging with data (Alvesson, 2003; Reay & Jones, 2016). We analyzed rhetorical justifications used to support arguments and claims within the data (Brown et al., 2012; Green, 2004; Sillince & Brown, 2009; Suddaby & Greenwood, 2005). We coded for the use of ethos, logos, and pathos within the data sections. While coding for pathos, we looked for rhetoric that appeals to emotions, for instance, the appeal to the common good of the Soviet Motherland. The rhetoric that included rationalized arguments was coded as logos. While coding for ethos, we looked for arguments that appeal to authority such as the Ministry of Labour or the Ministry of Education. During this stage of analysis, we worked iteratively between the data and relevant literature to understand the reasons behind the institutional logics change.

Third, we further refined our interpretations of each logic by introducing the concept of institutional substance. This theoretical concept allowed us to further theorize the change in institutional logics and connect macro-level societal changes to changes in the accounting education field. At this stage of analysis, we analyzed the segments of data that reflected multiple logics and their blending. We focused on understanding how institutional vocabularies and rhetorical justifications of multiple institutional logics are connected in our data sources.

During the three stages of analysis, the data were reassembled many times to ensure that our understanding of the historical context and insights from all data sources are consistent. We triangulated the data sources to ensure the trustworthiness of the analysis (Miles & Huberman, 1994). During the analysis, we aimed to understand deeper meanings that are ascribed to each logic. We acknowledge that our analytical approach has certain limitations including limited generalizability of the study findings (Reay & Jones, 2016).

In summary, we analyzed both archival and interview data. To demonstrate the values and beliefs of accounting educators, we relied upon interview data. We analyzed archival data to understand the historical underpinnings of the institutional change process. By combining these data sources, we aimed to capture nuances of the institutional logics change and to develop rich explanations about the influence of multiple logics on the Russian higher education field.

5. History of Soviet accounting: the path towards standardization and centralization

The Great October Socialist Revolution in 1917 brought about many changes to the Russian economy including the centralization of all economic activities, shrinking trade and money relations, and the abolition of private property (Lieberman & Eidinov, 1995; Sokolov & Sokolov, 2003). The capitalist accounting system was distorted and modified to

meet the needs of the command and control economy (Lieberman & Eidinov, 1995). New accounting theories started to emphasize the ideological superiority of Soviet accounting over capitalist accounting (Sokolov & Sokolov, 2003). Such fundamental economic transformations significantly affected accounting education. After 1917, many schools of business and commerce were closed down and all control of bookkeepers' training was vested in the State Bank of the USSR (Lieberman & Eidinov, 1995). The theory and practice of accounting became unified and controlled by detailed normative acts (Lieberman & Eidinov, 1995).

Accounting education and the accounting system in the USSR were streamlined to meet the needs of the industries. According to the interviewees, the accounting system is connected to the purposes of the economy and the roles of the organizations in it. The uniqueness of accounting in Soviet enterprises is emphasized rhetorically by comparing the 'Western world' with the 'Soviet world'. Soviet accounting is regarded as being technically oriented with a strong focus on production technologies. By mobilizing the Soviet terminology of accounting in their narratives, such as 'batch size of workpieces and components', 'machine utilization', interviewees demonstrate the institutional vocabulary of the state logic in accounting education:

I can tell you that in the Western tradition, significantly less attention was paid to production, and it is clear why. In the centralized economy of the Soviet Union, financial tasks were completed by Gosplan [The State Planning Committee], the State, and the technical problems, organizational tasks, were tackled by the enterprise. In this sense, we always paid more attention to the ways equipment was used. We had special technical tools, special programs that precisely controlled all levels of machine utilization. We have very interesting research in terms of the organization process – scheduling, batch size of workpieces and components. Still, all these works had fundamental importance during mass production. Today, even if we were still living in the centralized economy, we would still need to change the accounting system, because the meaning of production changed. (I11)

In the Soviet Union, the new term of 'socialist economic accounting' emerged reflecting its major purpose – to control and secure state socialist property (Mezencev, 1970). Mezencev (1970, p. 11) defines the main task of socialist accounting as 'to control and to systematically observe the performance of planned activities by ministries, departments, companies, and organizations, focusing on quality and quantity'. The difference between socialist accounting and capitalist accounting can be explained by the differences in ownership forms: the USSR abolished private property, replacing it with collective property (Sokolov, 1991). Mezencev (1970) argues that socialist accounting was used beyond any single enterprise; accounting reports were used to create statistical information about the whole country. To receive comparable accounting indicators from throughout the country, all accounting and reporting were regulated by obligatory norms (Mezencev, 1970). Accounting regulation and control by the state resulted in the centralization of accounting practice, science, and education.

As a result of economic unification and state property ownership, accounting practices became standardized throughout the country (Sokolov & Sokolov, 2003). Socialist accounting was classified into several categories including statistical record keeping, operational record keeping and bookkeeping (Mezencev, 1970). Statistical record keeping involved the preparation of statistical records to facilitate control over the fulfillment of plans (Gallik, Cestmir, & Rapawy, 1968). Operational record keeping included narrow operational processes of the enterprise and therefore employed physical terms (Gallik et al., 1968). In contrast to operational record keeping, bookkeeping typically involved value terms and focused on the development of accounting records (Gallik et al., 1968). In 1929, the decision was made to unify bookkeeping, operational record keeping and statistical record keeping (Sigidov & Rybjanceva, 2015). Accounting education in universities and colleges became a major arena for standardizing accounting practices throughout the country.

5.1. Accounting education in the USSR

Reforms of accounting practice and education significantly affected the status of accounting as an occupation. Several scholars have discussed the decreasing prestige of the accounting profession in the USSR (Smirnova et al., 1995; Sokolov & Sokolov, 2003). The Association of Accountants, a monopolistic and state-controlled organization, was founded in 1924, predominating and leaving no room for private accounting organizations and societies (Sokolov, 1991). In 1931, the Central Committee of the Socialist Economic Accounting was formed to serve the need for a uniform socialist accounting system and to merge accounting with statistics (Sigidov & Rybjanceva, 2015). Duties, rights, and responsibilities of chief accountants in the USSR were manifested in a special decree (Goloshhapov, 1953). Goloshhapov (1953) identifies the role of Soviet accountants as state controllers:

The accountant should be the director's first assistant in conducting economic transactions, saving resources, mobilizing internal production reserves and increasing efficiency. (Goloshhapov, 1953, p. 4)

Accounting education was viewed in the USSR as an industry, and universities produced the required number of graduates, as defined in state plans (Smirnova et al., 1995). The university curriculum, education plans, schedules, and programs were standardized to ensure uniform education throughout the country (Smirnova et al., 1995). In the 1930s, the sectoral account plans started to develop. These were used to standardize the accounting discipline and practice in different industries (Sokolov & Sokolov, 2003). Universities and colleges followed this trend and began to organize industry-specific accounting courses. Some examples of accounting textbooks in the USSR include 'Primary Accounting in

the Department Store' (1952), 'Accounting, Calculations, and Reporting of a Machine-Building Enterprise' (1954), 'Accounting in Industrial Enterprises' (1958), 'Accounting in the Oil Industry' (1964). As a result of these changes, the accounting discipline was narrowed down and simplified to eliminate many operations that were considered unnecessary (Sokolov & Sokolov, 2003). Sokolov and Sokolov (2003) state that the quality of accounting education diminished due to the abundance of unnecessary subjects based on Marxist ideology, which propagates the superiority of the socialist economy over capitalism. Rhetorically the concept of class struggle was used to increase the legitimacy of the state logic in accounting education and justify the reasons for educational changes.

To conclude, Soviet accounting was developed as a discipline to control and manage the socialist state-owned property. Accounting education and practice were standardized throughout the country to collect unified sets of economic indicators and create statistical information. Accounting as a profession was fully controlled by the Soviet state and streamlined according to Soviet political objectives.

5.2. Dominance of the state logic

To reinforce institutional change in higher education, the Soviets developed new discourse, institutional vocabulary, and narratives supporting state logic. The university itself became a symbol of socialism, highlighting the values of the Soviet system and reproducing Soviet ideas. Higher education was no longer a symbol of social elites; instead, it was portrayed as a tool of social mobility and social justice.

Soviets have used several methods to reinforce state logic into higher education. Higher education policies reflected the needs of state leaders and the development of the Soviet state during different periods of its history. Shpakovskaya (2009) describes four periods of the Soviet education policy. In the first period (1918–1931), workers and peasants were forced into formal education. The Soviets used a positive discrimination policy to favor peasants and workers in the admissions into universities and other educational institutions. During this period, the Soviets decided to change the social structure of Soviet society and to create a new stratum of skilled professionals. This new stratum, comprised of workers and peasants, was supposed to replace the old bourgeois. Shpakovskaya (2009) defines how the Soviet state theorized major institutional change happening in higher education. Language and rhetoric were instrumentally used to reinforce the moral legitimacy of the state logic. Behavior of 'old' professors is rhetorically framed as 'anti-Soviet' as opposed to the appropriate Soviet behavior:

The press discovered many examples of 'anti-Soviet' behavior among 'old' professors. They were blamed for arrogance and for teaching alternative views. (Shpakovskaya, 2009, p. 44)

In the second period of the Soviet education policy (1932–1957), the Soviets decided to move towards equality in education and focus on selecting best-performing students. The focus on industrialization and economic growth created demand for a highly educated workforce. In 1936 a decree on 'Work and Management of Higher Educational Institutions' was issued (Shpakovskaya, 2009). This decree focused on identifying key problems of higher education and specifying entrance requirements, time allocations, teaching requirements, and regulations, as well as management of higher education. The Soviet state supported state logic in accounting education and reinforced it with an introduction of a new discourse on education quality. The following quote demonstrates the coercive power of Soviet ethos in higher education:

Excessive fragmentation and multiplicity of profiles, parallelism in the training of same specialty personnel lead to the dispersion of scientific and pedagogical forces, material resources and to a decrease in the quality of education in higher educational institutions. . . . The Council of People's Commissars of the USSR and the Central Committee of the CPSU indicate that the high quality of the training of qualified specialists in higher educational institutions is determined by a clearly established procedure and by the conduct of a firm conscious discipline in higher education. (Molotov & Stalin, 1936)

The third period of the Soviet education policy (1958–1970) was characterized by a series of reforms in higher education (Shpakovskaya, 2009). During this period, the Soviets emphasized the importance of practical work experience in university admissions. Receiving a university degree was prestigious and became a channel of upward social mobility. The decree 'About Higher Educational Institutions' issued in 1969 identified the boundaries of decision-making in higher educational institutions, rights, and responsibilities of academic employees and students. The responsibilities of academic employees were clearly defined with a focus on the Soviet ideology shaping broader belief systems and cognition of educators:

Conduct the educational and methodological work in their discipline on a high ideological and scientific level;
 Conduct ideological and political education of students;
 Carry out scientific research projects and participate in the implementation of the results of these projects in the national economy.
 (Polozhenie o vysshix uchebnyx zavedeniyax [Regulations on higher education], 1969)

The last period of the Soviet education policy (1970–1980) was characterized by the main education goal of homogenizing Soviet society through the provision of equal education opportunities to all citizens. In 1973 a law 'Principles of National Education Legislation of the USSR and the Union Republics' was issued. The law focused on outlining the goals of the development of Soviet education. By using pathos as a mode of persuasion, the state appealed

to the feelings and emotions of the Soviet citizens. The collectivist concepts of Motherland, moral, socialist community, communist worldviews were used throughout the text to appeal to the feelings of Soviet citizens, creating the emotional attachment to the Soviet State. These concepts were included in the institutional vocabulary of the state logic, creating a new national narrative:

The goal of public education in the USSR, during the systematic and comprehensive development of socialism, further advancement of Soviet society towards communism focusing on accelerating the country's socio-economic development, is the preparation of highly educated, creative thinkers, citizens with deep and broad knowledge, true fighters for communism, educated on the ideas of Marxism-Leninism, merciless towards bourgeois ideology and morals, loving Motherland, proud of belonging to the socialistic Motherland, friendship and brotherhood of peoples, working consciously, responsibly and with discipline, observing the Constitution of the USSR and Soviet laws, respecting the rules of the socialist community and actively involved in public life. ([Principles of National Education Legislation of the USSR and the Union Republics \(1973\), 1973](#))

Overall, this section discussed the development of Soviet education policies and highlighted the actions of the Soviet party to reinforce the state logic into higher education in the USSR. The Soviet state clearly defined in legislation the boundaries of roles, responsibilities, and worldviews of educators, thus limiting their professional authority. The next section expands the debate on the dominance of the state logic in universities and discusses the mechanisms of deinstitutionalization of the professional logic.

5.3. *The professional logic of accounting educators in the Soviet Union: the loss of professional authority*

Soviets established a monopoly of Soviet ideas in education, a monopoly of state logic. Both market and professional logics in education were considered bourgeois views, deemed unacceptable and criticized by Soviet propaganda. One of the major tenets of Marxism-Leninism ideology was the confrontation between capitalist and socialist worlds and capitalist ideas were presented to the Soviet citizens as enemy views. The superiority of socialist ideas and the ideal of communism were unquestionable. Thus, market ideas in education were deinstitutionalized by the Soviet state and deemed anti-Soviet or bourgeois.

Professional logic of accounting educators in the Soviet Union was characterized by the professional authority of accounting educators as a professional community. Deinstitutionalization of the professional logic of educators in the post-revolutionary Russia refers to the purposeful actions by the state to limit the professional authority of accounting educators by prohibiting private professional societies, professional concepts and delegitimizing professional logic. Professional ideas and ideals of the knowledge and student advancement were quickly replaced by the values of the state logic including dedication to the Soviet ideology and national goals. On the discursive level, institutional vocabularies of both market and professional logics in education were either prohibited or replaced by Soviet institutional vocabularies.

Soviets developed the concept of a profession (connoted with a bourgeois meaning) into the term 'intelligentsia'. Intelligentsia was a social group involved in creative, non-routinized work. University educators were considered to be intelligentsia as they were involved in a wide range of creative activities. Accounting educators working in Soviet universities were involved in teaching accounting subjects and doing applied research supporting Soviet state priorities. Yet, they were under full control of education ministries and committees that defined education goals and standards. Accounting educators in the Soviet Union were expected to follow Marxist-Leninist ideals in their teachings and contribute to the socialization of Soviet accountants. The accounting profession was under full state control and the role of educators was to legitimate the profession and promote Soviet ideology in the classroom.

The professional logic of the accounting education field in the Soviet Union comprised of educational practices, assumptions, values and beliefs of Soviet accounting educators. It appears that before the October Revolution of 1917, Russian educators experienced relative freedom in shaping their educational practices and developing independent research initiatives ([Kovalev, 2013](#)). After the revolution, however, educators lost their authority as cultural-cognitive agents. They were not allowed to do independent research; instead, they were forced to follow the guidelines of the Soviet state. The deinstitutionalization of the professional logic of Soviet accounting educators happened on several levels and resulted in the dominance of the state logic throughout the country.

On the societal level, the Soviet state decided to create a new 'Soviet' stratum of university educators. Old pre-Soviet educators were accused of propagating bourgeois views. One example of the suppression of the professional logic is that of Alexander Galagan, an accounting educator and researcher of the early 20th century, famous for developing research on accounting theory, international accounting history, and double-entry bookkeeping. Galagan was accused of having bourgeois views and was not allowed to work in educational institutions ([Sokolov & Sokolov, 2003](#)). The discourse of criticism towards the bourgeois ideology reflected the suppression of the professional logic in universities and the desire of the Soviets to reinforce the dominance of the state logic.

On the field level, the Soviet state-controlled educators in terms of both teaching and research thus limiting their cultural-cognitive authority. Accounting education became overly focused on the superiority of Soviet ideology and Soviet accounting over capitalist accounting ([Sokolov & Sokolov, 2003](#)). The development of new ideas in accounting was limited due to the state control of scientific debates, discussions, and access to foreign literature ([Kovalev, 2013](#)). Accounting research became overly technical and normative, focusing on improving accounting controls and managing

the costs of Soviet enterprises (Kovalev, 2013). To conclude, the Soviet state used a wide range of methods to suppress the professional logic of accounting educators and reinforce state goals, values and beliefs into accounting education.

6. Societal triggers of institutional logic change

In the 1980s Soviet economy was in stagnation and a need for change was apparent. Gorbachev became the General Secretary of the Communist Party of the Soviet Union in 1985 and soon announced economic reforms focused on *uskoreniye* (acceleration) and *perestroika* (restructuring) to make the economy responsive to consumer demand and more innovative (Brown, 2004). Gorbachev's political agenda was driven by ideological innovation, liberal thought and an increased focus on individual freedom (Brown, 2004). Gorbachev's policy of *glasnost* (openness) granting freedom of speech to Soviet citizens, eventually led to a 'conceptual revolution' (Brown, 2004). As censorship was relaxed, many concepts were reintroduced into official discourse including pluralism, market economy, privatization, property rights, and decentralization. Thus, the institutional substance of market value gradually started to gain significance in Russian society.

After the introduction of the policy of *glasnost* in 1986, the information monopoly of the Soviet Party ceased to exist (Brown, 2004). Consequently, Marxism-Leninism and communist ideas were publicly criticized in the press and gradually disappeared from the political discourse. The new discourse focused on the injustices of the Soviet system, its arbitrariness, and ideological character. Gorbachev officially switched state goal from communism to democratic socialism. As a result of the policy of *glasnost*, command and control economy of the Soviet Union was criticized and the economic debate focused on the possible ways to transition to the market economy.

The collapse of the Soviet Union on December 25, 1991, marked a new era in Russian history. After the fall of the Iron Curtain, Russia opened its borders and established more contacts with the outside world. During this period, many institutional transformations were ongoing including the creation of market institutions and new organizational fields. The need for changes in education after liberalization reforms was reflected in the law 'On Education' (1992). The law liberalized university education by opening the possibility of establishing private universities. Moreover, the law gave more authority to the Russian provinces to manage budgets, curriculum and learning materials, thus decentralizing the decision-making process in higher education.

A number of factors contributed to the institutional change process. International companies started to establish their presence in Russia. Russian residents got access to international knowledge. Russian organizations joined the international competition and started to attract foreign capital and investments. Societal changes and the emergence of institutional substances of market value and civil society contributed to the institutionalization of several institutional logics in higher education. The following section discusses the Western logics of the market and professions that contributed to the transformation of the Russian higher education field.

6.1. Logics of market and professions: Western influences

Institutional logics of markets and professions are considered to be at the core of Western societies (Thornton, 2004). Maintained by the economic system of market capitalism, these logics are supported by unique institutional vocabularies and rhetoric. After the collapse of the Soviet Union, Russia imported Western notions of markets and professions, in particular from the Anglo-Saxon societies. At the macro level, this change was associated with the development of institutional substances of market value and civil society.

According to Thornton (2004), the ideal type of market logic is characterized by the focus on competition, market dynamics, and marketplace. In the context of accounting education, we use the notion of market logic to refer to broader notions of self-interest, status position in the market and market competitiveness that animate commercially driven action in Western capitalistic economies. Driven by this logic, accounting educators view education as a private good and focus attention on the market dynamics in education. According to this logic, the quality of accounting education is defined by the market with the increased focus on marketability of accounting programs, demand for students and commercialization of accounting education.

The ideal type of professional logic is supported by the authority of professional associations (Thornton, 2004). According to Thornton (2004), professions are seen as relational networks where personal reputation and expertise are of crucial importance. Sciulli (2005) defines three analytical qualities of Anglo-Saxon professions as social esteem, fiduciary duty towards clients and collegial form of organization. Grounded in the institutional substance of the civil society, logic of the profession has been imported to Russia after *perestroika*. In accounting education, logic of the profession is reflected in the desire to promote accounting discipline and community. By defining educational quality and strategy, the professional community is the major source of authority of the professional logic. The following section will focus on analyzing the influence of the Western logics of market and profession on Russian accounting education and on how these logics blend with traditionally dominant logic of the state.

7. Contemporary accounting education: logic blending and competition

7.1. State-market nexus

The state logic refers to the university's governance and compliance mechanisms, standardization of curriculum and increased accountability to the state. State accreditation of university programs is obligatory for the state universities in Russia. The state accreditation process is conducted by the accreditation agencies and identifies and approves nationally recognized degrees. The state accreditation process is based on Quality Assurance mechanisms and procedures (EACEA, 2017). In the post-Soviet period, state subsidies still remained a major source of funding for state universities. The Ministry of Education and Science controls and distributes the state funding for higher education institutions. State universities receive on average 70–80% of their funding from the state budget (EACEA, 2017). Per capita model is used for state funding allocations and the model is based on student intake figures (EACEA, 2017).

After the collapse of the Soviet Union, the state logic is still evident in the institutional vocabularies and rhetorical justifications of interviewed educators. The theme of state funding was prominent among interviewed educators. State logos are apparent in the following quote emphasizing the importance of government funding and financial support from the state corporations:

As we are a state university and a state business school, we get very strong financial support from the state and large state corporations. Naturally, we focus our teaching on their needs. (I7)

On the regulatory level, the state issues State Educational Standards identifying requirements for particular educational degrees in terms of content and outcomes. The Federal Law on Education (On Education in the Russian Federation, 2012) defines the institutional vocabulary of state logic including concepts such as State Educational Standard, State Requirements, Educational Program, Exemplary Syllabus, educational quality, and inclusive education. These concepts are used by interviewees to legitimate their actions and to rhetorically support their arguments. The State Educational Standard is defined in this law in the following way:

The State Educational Standard is a set of mandatory requirements for the formation of a certain level of the profession, specialty, and direction of training, approved by the federal executive body, which is developing public policy and exercising regulatory and legal control in the field of education.

During perestroika, the power of the Communist party has diminished and transitioned to the state (Brown, 2004). Built on the legacy of the Soviet past, state logic in education inherited the legitimacy of state control in education. Yet, the policy of glasnost and decreased censorship led to the emergence of new institutional vocabularies and new logics, terminating the monopoly of the Soviet educational discourse.

The new political agenda of Gorbachev in the 1980s, a radical shift to liberalism as a system of political thought, led to the development of the market ideas. On the societal level, liberal worldviews shifted attention to individual values and freedom as opposed to Soviet collectivism and egalitarianism (Brown, 2004; Gounko & Smale, 2007). These changes led to the transformation of the higher education sector including the increased focus on accountability and transparency (Gounko & Smale, 2007). With the decreased censorship, market concepts were reintroduced including market economy, supply, demand, privatization, property rights, competition, economic growth, human capital, efficiency, effectiveness, and decentralization (Brown, 2004; Gounko & Smale, 2007). These concepts formed the institutional vocabulary of the market logic in education.

After the collapse of the Soviet Union, Russian universities received significant autonomy. Russian universities were able to make recruitment decisions, write employment contracts, identify goals of their research and teaching activities, establish admission requirements and tuition fees, develop courses and programs (EACEA, 2017). Additionally, universities received some financial autonomy in developing their budgets, especially in relation to managing their tuition fees (EACEA, 2017).

Globalization of accounting education in Russia has facilitated the blending of logics of the state and market. As Russia opened its borders in the 1990s, Russian universities started to face increasing international competition. As a result, the accounting education field becomes more heterogeneous. Some of the universities continue to be locally oriented while others internationalize, join global alliances and participate in global ratings. Boards of directors and university management are becoming major sources of authority in such universities as they define university strategy and benchmarks (see Table 1 in the Appendix). University management legitimates its actions by achieving top results in international rankings and competitions. The following quote of an educator from the Graduate School of Management demonstrates how logos of the market logic are infused into Russian universities by employing the notion of rankings. Interviewee 7 from the Graduate School of Management acknowledged the importance of state funding and state needs. Yet, in the following quote the same interviewee refers to logos of the market and ethos of the 'Universal' ranking and the 'Financial Times' to build a global identity:

Probably here we need to take into consideration that the Graduate School of Management, according to the 'Universal' rating, is the top business school not only in Russia but also in Eastern Europe; it is also included in the 'Financial Times' rankings and so it is performing much better than any other business school and university in Russia. According to our

strategy, we are oriented towards leading international experience. . . That is why Russian organizations have a minimal impact on us. This is characteristic of our business school. (17)

In the Soviet Union, state logic dominated the accounting education field and was fully supported by its institutional vocabulary and rhetorical justifications. After the collapse of the Soviet Union, the institutional vocabulary of the state logic blends with the institutional vocabulary of the market logic. For instance, the law on [Education in the Russian Federation \(2012\)](#) introduces market concepts of a private educational institution and labor market demand into the higher education field. According to this law, Federal Government Bodies are supposed to:

Develop training requirements based on the forecasts of the labor market demand. ([On Education in the Russian Federation, 2012](#))

Our data analysis demonstrates how market logic blends with traditionally dominant state logic. The development of market logic in the higher education field was associated with the emergence of the institutional substance of market value in Russian society after perestroika. The institutional vocabulary of market logic directs educators' attention to the importance of global competitiveness of accounting education and global rankings. Our empirical findings demonstrate how accounting educators draw on institutional vocabularies and rhetorical justifications of the state and the market to construct their identity and legitimacy in the rapidly changing educational environment.

7.2. State-profession nexus

Even after the collapse of the Soviet Union, the state continued to influence the development of accounting education in universities via the curriculum and syllabus development, legislation and professional standards (see [Table 1 in the Appendix](#)). Professional standards are defined as descriptions of the qualifications required to perform a professional activity and particular job functions. Such standards are used in curriculum development at the university level. Professional standards are also supposed to be used by employers to identify qualification requirements and job descriptions (Article 195.2 of the [Labor Code of the Russian Federation, 2001](#)). Professional standards are good examples of logic blending as accounting educators can be involved in the development of professional standards and thus can contribute to increased recognition and reputation of accounting discipline and profession in Russian society.

The themes of centralization and standardization become an important part of the interviewees' narratives. The prevalence of the state logic at Russian universities is exemplified by the interviewee discussions focusing on the importance of standards that define the boundaries of the accounting profession, state programs of accounting development and exemplary syllabi. State ethos is evident in the following quote where interviewees refer to the authority of the president and Ministry of Labor:

Yes, it is a profession. We now work on a professional standard; now it is becoming legal; our president ordered to prepare standards for the majority of professions. Controlling also has a standard called 'Control of Industrial Construction Enterprises'. This is a professional standard approved by the Ministry of Labor. (115)

The theme of standardization and centralization is extended by the discussion of the benefits of standardized syllabi. While Soviet universities used standardized syllabi throughout the country, the practice is continued in contemporary Russian universities in the form of exemplary syllabi. Exemplary syllabi are developed by expert committees and then used throughout the country to ensure consistency of educational programs and outcomes. Exemplary syllabi as a part of the institutional vocabulary of state logic in education are employed by accounting educators to justify the importance of state intervention into university education. While developing an exemplary syllabus, accounting educators are driven by professional logic and state logic:

First of all, there is a standard that includes all the main subjects. Some of the subjects are developed by universities. . . For each subject, we organize groups to create syllabi. These syllabi are called 'exemplary'. . . Such centralization exists since Soviet times and it is very useful. Syllabi are not developed by each university; instead, each university uses a common ground, exemplary syllabus, and specifies it according to their needs. (16)

After the collapse of the Soviet Union, accounting educators started to form a number of collegial organizations to communicate their ideas and support their professional interests. Interviewees mentioned a number of associations that have an impact on accounting knowledge and education development including 'Russian Association of Business Education', 'Association of Managers of Russia', 'American Chamber of Commerce' and 'Association of Auditors of Russia'. Such associations shape identities of accounting educators and become a source of authority for the emerging professional logic. One example of such associations is the 'Educational and Methodological Association of Universities in Russia' responsible for accounting syllabus and curriculum development, managing educational programs, developing state education standards, reinforcing education strategies and controlling education quality. This organization connects the interests of the state (state logic) with professional expertise and judgments of accounting educators (professional logic):

We have an organization called 'Educational and Methodological Association of Universities in Russia'. For instance, the United Nations is very interested in this organization. Representatives of all Russian universities meet there to discuss the accounting curriculum. (117)

Interviews demonstrate that some accounting educators believe in the importance of state quality controls of university education. These educators call for strict syllabus controls in accounting education by full control and centralization of accounting program content throughout the country. Additionally, they express concerns over the current higher education syllabus based on liberal arts ideas, arguing for a more technical and specialized syllabus. Such criticism reflects the confrontation between the professional logic based on liberal education strategies and the state logic aiming to achieve standardization and centralization. Rhetorically, state logos are associated with standardization argument. The following quote from a Russian academic journal clearly demonstrates how an educator theorizes the failing of the existing higher education system and calls for education reforms:

It was wrong to give freedom to higher education institutions to develop their own syllabus in accounting programs. . . We can observe that in the world there is a tendency for standardization of accounting education. At the same time, every decision we make moves us in the opposite direction. (Getman, 2012, p. 7)

The decline of the Soviet ideology provided accounting educators with a unique opportunity to question state control of education. Some educators seized the opportunity to reassert the primacy of their professional judgment by questioning the legitimacy of state hegemony. Kovalev (2013) expresses concerns over the overly applied focus of accounting research in Soviet and post-Soviet Russia, which prevents the development of accounting discipline. Additionally, he theorizes the state influence on accounting discipline using logos as a main mode of persuasion. Here we can observe the conflict of professional and state logics as a conflict between two strategies – liberalization and standardization of the accounting discipline. Logos of the professional logic focus on the notion of science and the dialectic between independent science and state regulation. The author makes persuasive arguments that criticize and delegitimize state logic:

The state intervenes into accounting discipline development. This leads to the contemporary crisis of double-entry bookkeeping and to the conclusion that accounting could not be considered a science as science could not be regulated. Regulation of science leads to the development of standards; however, based on our experience, standard development does not solve problems but changes the essence of accounting discipline. (Kovalev, 2013)

In order to gain social esteem, accounting educators are interested in raising the prestige of accounting discipline in the society, increasing accounting research quality and developing an integrated community of accounting researchers. Therefore, these educators play an important role in theorizing failings of the existing education system and rhetorically support institutional change. Kovalev (2013) argues that accounting discipline lost its value and prestige in the Soviet Union period and a change is needed. The following quote demonstrates a creation of new symbolic meanings of accounting emphasizing its value as a multidisciplinary, well-established and highly practice-relevant discipline. The author appeals to logos (by emphasizing the importance of accounting), to ethos or authority (by mentioning Luca Pacioli) and to pathos or emotions (by using the metaphor of the image of an accountant):

Accounting science and practice are dynamic. Accounting is multifaceted and can be understood in different ways: it is a means of data registry, an information system, social science and a basic element of communication in business, etc. Only people who do not have any understanding of the famous works of accounting scientists such as Luca Pacioli can view accounting as just accounting entries and perceive accountant as a boring person with oversleeves and an abacus in his hands. (Kovalev, 2013, p. 110)

At the macro level, the development of the professional logic is associated with the emergence of the institutional substance of the civil society. As a result of major societal transformations, the Russian higher education sector experienced major symbolic and material changes. On the symbolic level, professional logic is associated with its institutional vocabulary including such concepts as a profession, scientific knowledge, professional association, professional community, professional conferences, professional status, and recognition. On the rhetorical level, the professional logic is supported by the logos of scientific knowledge, the pathos of the civil society and ethos of professional associations and community. On the material level, professional logic is associated with teaching and research practices aimed at increasing the prestige of accounting discipline, profession, and education. Our data analysis demonstrates that institutional vocabulary of professional logic blends with the institutional vocabulary of traditionally dominant state logic. While in some cases professional ideas are supported by state ethos, in other cases these two logics compete. By paying attention to institutional vocabularies and rhetorical justifications, we uncover this tension and competition.

7.3. Market-profession nexus

The development of market logic in education is associated with education reforms and, in particular, the law 'On Education' (1992), providing relative freedom to universities and creating a niche for the private education field. University is seen as a market player, a mediator, creating a link between employers and students, a mechanism regulating supply and demand of the workforce. As universities were granted freedom to determine student numbers, design educational programs and charge tuition fees, more attention was paid to the demands of students. Interviewees acknowledge competition as a driving force behind business school development in Russia:

Business schools in big Russian cities such as Moscow, Saint Petersburg, and Nizhny Novgorod are trying to develop. They have to compete because a number of Western business schools are being established in Russia and young people move abroad for studies – this forces them to advance their educational programs. (13)

The market logic blends with professional logic shaping the identities of some accounting educators in Russia. Educators see the importance of their personal reputation in the corporate market and the importance of the reputation of their universities. Interviewees emphasized the importance of having their graduates in high demand in practice. The following quote demonstrates how the institutional vocabulary of market logic is utilized to legitimate the university reputation. Accounting educators emphasize fiduciary duty towards students and their well-being and at the same time refer to the market notions of a brand, demand, labor market, and unemployment:

Our university is specialized in practice; we are educating good specialists in finance. We are proud of that because Financial University has always had a good brand. That is, our graduates are in demand; we do not have any unemployed graduates. Everyone is working in their specialization, they are respected and in demand. According to our research on the labor market . . . our graduates get the first jobs, they are in demand. Reciprocally, we are working for the business. (116)

To meet market demand, universities in Russia are increasingly willing to cooperate with companies. Driven by the logic of the market, Russian universities position themselves as the centers of applied knowledge. Facing increasing competition, universities and business schools establish their particular niche in the market. By connecting the needs of students and companies interviewees emphasize their fiduciary duty to Russian society:

We cannot educate specialists outside of society. We have enterprises with certain needs. We cooperate with companies, enterprises and understand what they need today. Therefore, of course, we have an applied focus. Even bachelor-level students have a certain specialization and they write their bachelor's theses with a particular company. (117)

The main basis of the strategy of market logic is the globalization of education. Thus, the key actors driving the development of the market logic are international corporations and international professional associations. After the collapse of the Soviet Union, many professional accounting associations moved to the Russian market. The Association of Chartered Certified Accountants (ACCA) was one of the first professional associations to establish itself in Russia. The first ACCA office in Russia opened in the year 2000 and Russia has more than 8000 students and 2000 members of the ACCA (“ACCA in Russia,” 2019). ACCA provides local universities with an opportunity to get ACCA accreditation. Students of such universities receive exemptions from certain ACCA examinations. Interviewees see the benefit of university collaboration with ACCA as the ACCA qualification is considered to be in demand in the workplace. Cooperation with professional associations becomes one of the strategies of increased connection to the business world. By referring to the authority of established professional associations, accounting educators aim to increase the social status of accounting discipline, education, and profession in Russia. Thus, market logic blends with professional logic. The following quote demonstrates the logos of the market logic, program demand is at the center of the argument. To strengthen the argument, interviewee also appeals to the authority of ACCA (ethos) and fiduciary duty towards students (professional logic):

We are negotiating with the ACCA for exemptions from the exam F5 ‘Performance Management’ for the students completing our program. It is an ACCA accreditation for our program. What does it mean? It means that we coordinate program content, exam format, demands for different exam question types. That is, we are teaching here in accordance with this program, and in this way, we align our university program and exam format with this certification because we know that students demand this program; as they start working, they will need different modules from this ACCA program. (110)

Thus, accounting educators are willing to strategically cooperate with powerful market actors such as ACCA. Yet, the objectives of such cooperation become twofold. Firstly, according to the market logic, by standardizing the curriculum to the ACCA requirements, universities tend to increase the employability of their graduates. Secondly, the professional logic also guides educators’ rationalization of cooperation with ACCA: by streamlining the curriculum according to the ACCA requirements, the curriculum for the accounting program is altered and the syllabus for some units is expanded. In particular, the following educator comments on the benefits of the cooperation with the ACCA by having more contact teaching hours in the management accounting unit and therefore an increasing students’ knowledge of the subject. This quote demonstrates the blending of professional logic and market logic:

This year we changed our programs to meet the ACCA requirements. In order to meet the number of hours that the ACCA suggests for management accounting, I was given five courses. Before, we had only one course; now we have five. (18)

Influenced by the logic of the market and profession, the accounting faculty internationalizes course syllabus and introduces international textbooks and publications in the classroom. Driven by a desire to remain up-to-date with international competition and global innovations, the faculty uses international practitioner publications and reports of professional associations. These educators are willing to improve course content and advance accounting discipline in

Russia. For instance, 'Harvard Business Review' and CIMA are considered authoritative sources of new knowledge within management accounting. The following quote demonstrates the ethos of market logic combined with the institutional vocabulary of the professional logics, in particular, the notion of science:

If there are interesting articles about management accounting in the 'Harvard Business Review' during the past three years, we will certainly include them in courses. If the Chartered Institute of Management Accountants recommends something, it will also be reflected in our courses. Therefore, naturally, our courses follow new, leading ideas in science. (17)

Professional logic of accounting educators is characterized by the fiduciary responsibilities towards students, local communities and society. Some accounting educators recognize fiduciary responsibilities towards communities and organizations affected by their educational practices. The following quote demonstrates the interviewee's perception of the fiduciary duty towards Russian society at large. Thus, the meaning of educational goals is shaped by the professional values, ideals, and pathos of the civil society. The following quote demonstrates implicit tension between professional and market ideas in accounting education:

We need to teach them [students] that getting a big profit is not what is most important – that the goal is not to earn a great profit. The goal is mainly to satisfy the social needs of society. . . Profit is just an element of long-term development. We need to teach them this concept. (116)

Based on the empirical findings of the study, accounting education practices in Russian universities are shaped by the educators' meanings and interpretations of logic variation in the field. Instead of appealing only to a dominant logic, accounting educators acknowledge different sources of power and accountability within the field and translate these diverging perspectives into their educational practices. As defined by Scott (2008), educators could be considered as institutional agents, as 'definers, interpreters, and appliers of institutional elements'.

8. Discussion: contributions of the study

The paper is unique in terms of investigating institutional logics change from a historical perspective. Instead of only focusing on new logics emerging after the collapse of the Soviet Union, the paper addresses two distinct periods in Russian history: the Soviet period characterized by the monopoly of the state logic and the post-Soviet period characterized by logic multiplicity and competition. One of the important features of institutional logic is its historical contingency (Thornton et al., 2012). Thus, the paper attempts to uncover the features of accounting education logics, the interaction between logics and their historical underpinnings. The trustworthiness and validity of the paper are enhanced by using a variety of data sources including interviews, archival materials, and Russian academic publications.

Earlier studies on institutional logics have focused on competing logics, in particular emphasizing disputes, tensions, and conflicts (Ezzamel, Robson, & Stapleton, 2012; Le Theule & Lupu, 2016). This study adds insight into competing logics by addressing the call for research on logic institutionalization and deinstitutionalization (Thornton & Ocasio, 2008). The study is unique, focusing on two distinct periods in Russian history spanning from 1917 to 2014. Thus, the paper links the evolution of the Russian socio-political system and the sources of stability and change in the higher education field. The following sections discuss three major contributions of the paper: defining the concept of westernization in the context of the accounting education change, explaining institutional logics change in light of the changes in societal institutional substances and discussing the instrumental role of institutional vocabularies, narratives and theorizations for the institutional logic change.

8.1. Defining westernization of accounting education

The paper contributes to the research on westernization of accounting education and accounting profession (Ahmad & Gao, 2004; Gallhofer et al., 2011; Mennicken, 2010; Yapa, 2000; Yunwei, 1997; Zhang et al., 2014) by defining the institutional mechanisms and forces of westernization. To the best of our knowledge, previous studies in accounting have not provided a clear definition of westernization and the underlying institutional mechanisms. For instance, Zhang et al. (2014, p. 838) characterize the latest stage of accounting education development in China as internationalization producing 'a more balanced set of institutional influences', yet we relate westernization of accounting education to the diffusion of market and professional logics in the higher education field.

We define professional logic in the post-Soviet period as Anglo-Saxon, characterized by social esteem, fiduciary duty and collegial form of organization. Contrary to Zhang et al. (2014) discussing the internationalization of accounting profession in China as a result of normative isomorphism, we theorize this process as the institutionalization of professional logic in the higher education field. After perestroika, Russian universities moved towards the Anglo-Saxon model of professionalism characterized by relaxed government control, privatization and market-based professions. The development of the Anglo-Saxon model of professionalism was also characterized by the emergence of multiple professional accounting associations and societies influencing accounting education development in Russia. While previously, in the Soviet period, accounting education was fully controlled by the state apparatus with fully publicly funded universities, in the

post-Soviet period professional associations gained more control in the area of professional credentialing and education became increasingly perceived as a private good.

Whereas in the Soviet period, university education was legitimated by the state and Soviet bureaucratic apparatus, in the post-Soviet period power shifted to the market forces and more attention was given to the university rankings. Accordingly, universities anchored their claims to international expertise via international accreditations, rankings, and cooperation with professional associations. To be widely recognized in the international arena, Russian universities needed institutional support and new international status. The boundaries of the educational space expanded beyond Russian borders and Russia entered international educational markets with tough competition for students and funding. Thus, Russian universities became a part of the global accounting education field characterized by the focus on international recognition and mobility.

University rankings as marketing devices reinforced the status of local universities. Through rankings and marketing activities universities were promoted as international players involving 'progressive, innovative' education replacing 'traditional' old-fashioned education. Attention was thus directed from academic expertise and rigor to international recognition and status. The market became a mechanism defining educational quality and status. The study findings demonstrate the challenges of the westernization of universities in Russia. After the 1990s Russian universities faced severe challenges in this global educational arena due to the decreasing state support and increasing international competition. Driven by the global educational ideals and standards, the Russian higher education field became increasingly fragmented with unequal access to resources and funding.

The transformation of the accounting education field coincided with professional transformation in accounting practices. Our findings are consistent with Mennicken (2008) who argued that transformation in the Russian auditing field in the post-Soviet Russia was associated with the development of the Anglo-Saxon form of professionalism. We find that logic change is associated with the new understanding of professionalism, a closer relationship between academia and profession and emerging expectations from academics to engage with industry and other external stakeholders. According to Svensson and Evetts (2010), the Anglo-Saxon form of professionalism is characterized by the close connection between professions and markets. Indeed, the study findings indicate a close nexus between market and professional logics in Russian higher education reinforced by the activities of international professional associations and societies.

Interviewee narratives demonstrate diversity in the interpretations of professionalism: legacies of Soviet accounting and accountability cultures exist along with the Western understanding of professionalism. As opposed to Zhang et al. (2014) focusing on isomorphism and homogenous culture in accounting education, the paper highlights the fluidity of institutional logics acknowledging the complexity of interpretations of professional logic and professionalism. We argue that these interpretations are shaped by the prevailing institutional substances.

8.2. Institutional substances and institutional change

Emotions and affectivity are important elements of institutional logics. The study contributes to the extensive institutional research on accounting education and profession development (Venter & de Villiers, 2013; Zhang et al., 2014) by explaining the institutional logics change in light of the change in institutional substances. In particular, we demonstrate how the emergence of new institutional substances of market value and civil society contributed to the rise of institutional logics of the market and professions in Russian accounting education. We argue that by investigating changes in the macro-level institutional substances, we get an insight into why institutional logics change occurs at the field-level and implications of such changes. The paper demonstrates the historical specificity of institutional substances and the importance of paying attention to the change in institutional substances. The Russian case demonstrates that these changes tend to take extensive time periods and could be observed at the time of disruption of institutions. Indeed, Suddaby (2010, p. 17) argues that 'institutions as totalizing structures tend to only reveal their inner workings during the time of disruption and stress when the social order is inverted'. By investigating institutional substances in conjunction with institutional logics at the field level, we can connect our understanding of macro-organizational phenomena with the micro processes of meaning construction at the individual level via persuasive rhetoric and language.

By referring to the notion of institutional substances, the paper contributes to the more nuanced understanding of the multiplicity of interpretations of neo-liberalism in Russia as presented by Mennicken (2010). Mennicken (2010) discusses neo-liberalism in Russia as the freedom to self-organize, individual accountability and responsibility, values that are related to the institutional substance of civil society. Further, Mennicken (2010) refers to neo-liberalism as the focus on economic rationing and competition, notions closely connected to the institutional substance of market value. The multiplicity of definitions of neo-liberalism in post-Soviet Russia is a result of multiple institutional substances emerging at the societal level. These multiple institutional substances ground institutional logics of state, profession, and market in Russian accounting education.

Civil society, market value, and nationalism are institutional substances that involve specific emotional regimes, a desire to contribute to the community development, market competitiveness and national goals. The changing logics of accounting education in Russia are co-implicated with the diffusion of market and professional values. In the Soviet Union accounting education was used to legitimate Soviet state, where the identity of an educator was based on the institutional substance of nationalism and the goals of political legitimacy, social control, and efficient resource utilization. During this period

educational value was determined by the connection between educational outcomes and political objectives of the state and educational quality was defined by educational outcomes as discussed by [Minina \(2017\)](#). In the post-Soviet period, the educational value is determined by a variety of stakeholders and thus the focus is shifted towards the educational process or as [Minina \(2017\)](#) puts it 'neoliberal quality assurance paradigm'.

This change is associated with changes in emotions that animate educators' preferences from loyalty towards Soviet state and ideology, desire to protect state legitimacy and public interest towards a desire to belong to the exclusive group of educators as determined by rankings, resource access, and market dynamics. Indeed, some interviewees perceived the global affiliation of their universities as a source of their identity and societal status. Thus, the change in logic is also associated with the change of emotions from Soviet loyalty, honor, and collectivism to individualism focusing on exclusive status and marketable identity. This change in emotions and affectivity is associated with the increased rationalization of the educational environment, a desire for simple behavioral patterns in complex situations, a search for reducing uncertainty, coordinating behavior and accelerated decision-making. It is the desire of individual recognition, achievement, and rewards driven by the institutional substance of the market value and the belief that the market can define the fair value that is fueling the growth of the market logic.

The paper outlines the historical contingency of institutional logics and institutional substances. While [Zhang et al. \(2014\)](#) argue that historical adoption of educational practices in China is a result of the continuing quest for socio-political legitimacy and resources, the present study indicates that changes accounting education in Russia reflect macro changes in the institutional substances at the societal level. The emergence of new institutional substances of market value and civil society was a result of the globalization forces and neo-liberalism. Similar processes of neo-liberalization happened across Continental Europe in the 1980s influenced by Thatcherism and Reaganomics ([Svensson & Evetts, 2010](#)). The narratives of accounting academics in the post-Soviet Russia allowed us to investigate symbolic changes and theorizations of multiple institutional logics on the field level.

8.3. Discourses and institutional logics

The paper employs the notion of institutional logics to highlight the complex transformation from Soviet accounting education to contemporary accounting education in Russia. In doing so, we pay attention to the discourses, institutional vocabularies, and rhetorical justifications that support dominant institutional logics. The change in institutional logics in Russian accounting education was associated with changes in discourses, institutional vocabularies and rhetoric. The study contributes to the understanding of the role of discourse in institutionalization and deinstitutionalization processes ([Brown et al., 2012](#); [Jarzabkowski & Sillince, 2007](#)). While the focus of existing institutional logics studies has been on describing the characteristics of dominant logics and the diffusion of these logics on the field level, we highlight the instrumental role of discourse in legitimating, problematizing, translating, theorizing, rationalizing and making sense of institutional logics. Thus, we highlight the importance of accounting educators' agency in the educational change via discourse and rhetoric. Educators do not only diffuse societal or field-level logics, but they also translate and make sense of these multiple institutional influences. Providing explicit accounts of educational practices, educators' narratives are crucial for institutional reproduction and change.

The study demonstrates that the historical change in the institutional logics in Russian higher education in accounting involved a change in the institutional vocabularies. In the Russian case, educators, use particular concepts or institutional vocabulary to legitimate their actions, define their identity and communicate strategic priorities. For instance, the institutional vocabulary of the market logics including concepts such as student demand, student employability, university brand, and educational rankings are examples of the labeled categories that direct educators' attention towards market values. In the Soviet Union, institutional vocabulary of the state logic included technical concepts such as machine utilization, scheduling, batch size to direct attention towards manufacturing and engineering as core priorities of Soviet industrialization. Further, new accounting categories were developed including statistical record keeping, operational record keeping, and bookkeeping. These categories guided educators' attention towards the needs of the Soviet state. Other categories such as bourgeois ideas, class struggle, anti-Soviet behavior were used as guidance as to what behavior is appropriate according to Marxist-Leninist ideology. Such categories created common ground for Soviet collective action and played a major role in the institutionalization of the state logic and deinstitutionalization of the professional logic. We argue that the emergence of new institutional logics after the collapse of the Soviet Union was a result of the development of new categories and changing meanings of existing categories. While some new categories were imported including rankings and employability, other categories changed their meanings. The paper illustrates the change in the meaning of a profession from the Continental model (professionals as state servants) to the Anglo-Saxon model (independent professionals). In a similar vein, [Minina \(2017\)](#) demonstrated a shift in the meaning of the concept of educational quality from quality control in the Soviet Union to neoliberal quality assurance in the post-Soviet era.

We further contribute to the institutional research on the role of rhetoric in the institutional change process ([Maguire & Hardy, 2009](#); [Suddaby & Greenwood, 2005](#)). By analyzing rhetorical justifications of accounting educators the study underscores the sources of authority and tension in the accounting education field. Pathos, as an appeal to emotions, link institutional substances at the societal level to educational practices. Rhetorical justifications provided a critical linchpin for the state logic in accounting education. Soviet texts, typically appealing to ethos, pathos, and logos, provided a solid foundation for the state logic institutionalization. Thus, language not only plays a semantic role in the cultural emergence

of institutional logics, but it also plays a stylistic role in logic institutionalization, making it marketable and appealing. It is a particular linguistic style in terms of a unique choice of the lexicon, grammar and genre of speech that creates an emotional attachment to the logic. If institutionalization means infusion with value (Scott, 2014), rhetoric plays a role in popularizing the idea, making it taken for granted, obvious and unquestionable.

9. Conclusions

Drawing on the institutional logics literature, the study examines the fundamental historical transformation in the university accounting education in Russia. In particular, the study outlines the transition from state logic in the Soviet Union to the logics of the state, the profession and the market shaping accounting education after the collapse of the Soviet Union. The contextual analysis shows how Soviet history contributed to the state regulatory focus in accounting education. The findings demonstrate the mechanisms of deinstitutionalization of the professional logic of accounting educators during the Soviet Union period. The paper discusses why and how the state logic gained power and became dominant. These changes resulted in an overly narrow and uncritical focus of accounting education.

Institutionalization of new logics in accounting education was a result of major societal reforms in the 1990s: the collapse of the Soviet Union, privatization and popularization of market ideas. The development of the logic of the market in Russia is associated with increased university globalization and westernization. The paper shows how educational goals and strategies were contested by educators and how professional logic emerges as a result of such contests.

The uniqueness of the case lies in comparing two distinct periods in Russian history and in analyzing data covering a significant time frame from 1917 to 2014. By combining historical and contemporary data, the study highlights the evolution of discourse and tensions in the higher education field. As opposed to the Western world, changes in the Russian higher education field were drastic rather than evolutionary. Major historical transformations in the last century including the Russian Revolution and the collapse of the Soviet Union contributed to the radical transformations in the higher education field. Yet, many other transitional economies, such as China, experienced similar educational transformations which have been referred to as westernization. The study indicates that we can link westernization in the higher education field to the institutional logics change. While previous studies referred to westernization as an outcome, the present study discusses westernization as a process of continuous transformation of the higher education field.

The case of the Soviet Union demonstrates a radical educational transformation that was supported by the state apparatus and, most importantly, Soviet discourses. By contrasting Soviet and post-Soviet periods in accounting education, we can compare discourses, rhetorical justifications, and institutional vocabularies. These comparisons are instrumental in defining institutional logics shaping present-day Russian universities. The definitions of professional and market logics emerge from historical and contextual analysis of the Russian educational environment. In other words, our understanding of the educational history helps us to clearly define present-day educational influences and consequently shape them.

Arguably, the market logic becomes dominant within the higher education field as universities around the world become more corporatized and commercialized. Yet, little research has been done investigating changes in accounting education discourses underlying westernization. Future research needs to attend to the vocabularies, narratives, and theorizations of accounting educators in the context of institutional change.

The study suggests that there are important drawbacks of limiting logic competition within the higher education field. Educators are central actors in the field of higher education as they theorize, translate and interpret the needs of various stakeholders. Therefore, logic multiplicity and interaction in the higher education field could be considered as *sine qua non* for innovation, creativity, and critical reflection.

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Appendix

Table 1

Institutional logics in the Russian higher education field (the categories are adapted from Thornton (2004)).

	State	Profession	Market
Sources of authority	Laws and regulations	Professional membership	Powerful market actors
Sources of legitimacy	Societal benefit	Personal experience	Demand for programs, employment statistics, ACCA accreditation, CIMA standards, rankings
Sources of identity	Bureaucracy	Professional association	Hierarchy position
Education strategy	Standardization and control	Increase social esteem of accounting	Globalization and commercialization
Education goal	Maintaining political legitimacy and controlling social structures	Promotion of accounting discipline and profession	Meeting market demand for accounting programs

Table 2

Background of interviewees. Interviewee names are not mentioned in the text, instead codes are used. For instance, first interviewee is referred to as I1 throughout the analysis.

Code	Interviewee's position	Interview date	Duration (minutes)	Location (mode)
I1	Professor, Graduate School of Management, St. Petersburg University	June 17, 2013	58	Phone
I2	Professor, Higher School of Economics	October 11, 2013	61	Moscow
I3	Professor, Higher School of Economics	October 11, 2013	51	Moscow
I4	Professor, St. Petersburg State Economic University	October 14, 2013	36	Moscow
I5	Professor, Higher School of Economics	October 14, 2013	73	Moscow
I6	Professor, Moscow State University	October 17, 2013	89	Moscow
I7	Associate Professor, Graduate School of Management	October 21, 2013	43	Saint Petersburg
I8	Professor, Saint Petersburg State University	October 24, 2013	100	Saint Petersburg
I9	Professor, Saint Petersburg State University	October 24, 2013	25	Saint Petersburg
I10	Professor, Financial University under the Government of the Russian Federation	October 6, 2014	66	Moscow
I11	Professor, Financial University under the Government of the Russian Federation	October 8, 2014	53	Moscow
I12	Docent, Moscow State University,	October 8, 2014	42	Moscow
I13	Professor, Moscow State University,	October 9, 2014	69	Moscow
I14	Professor, The Russian Presidential Academy of National Economy and Public Administration	October 9, 2014	60	Moscow
I15	Professor, Bauman Moscow State Technical University	October 10, 2014	37	Moscow
I16	Associate Professor, Kazan Federal University	October 15, 2014	47	Kazan
I17	Professor, Kazan Federal University	October 18, 2014	98	Kazan

Table 3

Selected coding examples.

Original text excerpt	The State Educational Standard is a set of mandatory requirements for the formation of a certain level of the profession, specialty and direction of training, approved by the federal executive body, which is developing public policy and exercising regulatory and legal control in the field of education.
Institutional logics	State logic
Institutional vocabularies	State Educational Standard; public policy; regulatory control; legal control
Rhetorical justifications	Ethos
Original text excerpt	We do not have a professional community. We do not have a separate association of accountants doing analytical work. We have a CIMA office here, but it does not mean anything... By the way, at our department we are often writing articles, doing conference presentations and talking about the importance of a community that will increase the status of management accountants.
Institutional logics	Professional logic
Institutional vocabularies	Professional community; Association of Accountants; Status of management accountants
Rhetorical justifications	Logos
Original text excerpt	We are negotiating with the ACCA for exemptions from the exam F5 'Performance Management' for the students completing our program. It is an ACCA accreditation for our program. What does it mean? It means that we coordinate program content, exam format, demands for different exam question types. That is, we are teaching here in accordance with this program, and in this way we align our university program and exam format with this certification, because we know that students demand this program; as they start working, they will need different modules from this ACCA program.
Institutional logics	Market logic; professional logic
Institutional vocabularies	ACCA accreditation; certification; student demand; student need
Rhetorical justifications	Ethos, logos

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