

# LIST OF PUBLICATIONS

(August 12<sup>th</sup>, 2020)

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Pasi Syrjä  
 pasi.syrja@uef.fi  
 Prof., D. Sc. (Econ. & Bus. Adm., Accounting)  
 University of Eastern Finland (UEF)  
 Joensuu, Finland

## Articles in scientific refereed journals (21)

21. Pajunen, K., Saastamoinen, J., Reijonen, H., Sjögrén, H., & Syrjä, P. (2020, forthcoming) A digital divide and its determinants: leaders and laggards in the digitalisation of Finnish accounting firms, *International Journal of Accounting, Auditing and Performance Evaluation*. Vol. X, Iss. X, p X-X.
  20. Musona, J., Puumalainen, K., Sjögrén, H., & Syrjä, P. (2020) Bricolage in environmental entrepreneurship: How environmental innovators “make do” at the bottom of the pyramid, *Business Strategy and Development*. Published online, DOI: 10.1002/bsd2.112  
<https://onlinelibrary.wiley.com/doi/epdf/10.1002/bsd2.112>
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- LUT affiliation
19. Syrjä, P., Puumalainen, K., Sjögrén, H., Soininen, J. & Durst, S. (2019) Entrepreneurial orientation in firms with a social mission - a mixed-methods approach, *Cogent Business & Management*. Published online, DOI: 10.1080/23311975.2019.1602016  
<https://www.cogentoa.com/article/10.1080/23311975.2019.1602016>
  18. Tuominen, P., Syrjä, P., Sjögrén, H. & Tuominen, T. (2017) CSR activities in consumer co-operatives: exploring the case of Finnish S Group co-operatives based on board reporting, *Journal of Co-operative Organization and Management*. Vol. 5, Iss. 2, p 106-117.
  17. Kraus, S., Burtscher, J., Niemand, T., Roig-Tierno, N. & Syrjä, P. (2017) Configurational Paths to Social Performance in SMEs: The Interplay of Innovation, Sustainability, Resources and Achievement Motivation, *Sustainability*. Vol. 9 special issue of [Sustainability](https://www.mdpi.com/journal/sustainability) (ISSN 2071-1050).
  16. Kraus, S., Niemand, T., Halberstadt, J., Shaw, E. & Syrjä, P. (2017) Social entrepreneurship orientation: development of a measurement scale, *International Journal of Entrepreneurial Behavior & Research*. Vol. 23, Iss. 6, p. 977-997

15. Tykkyläinen, S., Syrjä, P., Puumalainen, K & Sjögrén, H. (2016) Growth orientation in social enterprises, *International Journal of Entrepreneurial Venturing*. Vol. 8, Iss. 3, p. 296-316.
14. Kyläheiko, K., Puumalainen, K., Sjögrén, H., Syrjä, P. & Fellnohofer, K. (2016) Strategic Planning and Firm Performance: A Comparison across Countries and Sectors, *International Journal of Entrepreneurial Venturing*. Vol. 8, Iss. 3, p. 280-295.
13. Puumalainen, K., Sjögrén, H., Syrjä, P. & Barraket, J. (2015) Comparing Social Entrepreneurship across Nations – An Exploratory Study of Institutional Effects, *Canadian Journal of Administrative Science*. Vol. 32, p. 276-287.
12. Sjögrén, H. & Syrjä, P. (2015) Regulation compliance in small Finnish companies, *International Journal of Law and Management*. Vol. 57, Iss. 6, p. 649-661.
11. Richter, C., Kraus, S. & Syrjä, P. (2015) The Shareconomy as a Precursor for Digital Entrepreneurship Business Models, *International Journal of Entrepreneurship and Small Business*. Vol. 25 Iss. 1, p. 18-25.
10. Richter, C., Kraus, S., & Syrjä, P. (2015) The Smart City as an Opportunity for Entrepreneurship, *International Journal of Entrepreneurial Venturing*. Vol. 7, Iss. 3, p. 211-226.
9. Soininen, J., Puumalainen, K, Sjögrén, H., Syrjä, P. & Richter, C. (2015) What drives entrepreneurial orientation in small firms? – The roles of owner-manager and financial conditions. *International Journal of Business Excellence*, Vol. 8, Iss. 1, p. 85-103.
8. Sjögrén, H., Syrjä, P. & Puumalainen, K. (2014) Use of management accounting information in SMEs – role of service provider relationship. *International Journal of Business Information Systems*. Vol. 17, Iss. 3, p. 340-354.
7. Sjögrén, H., Syrjä, P., Puumalainen, K & Kraus, S. (2014) What does the owner-manager want and get out of a business? Are family firms different? *International Journal of Entrepreneurial Venturing*. Vol. 6, Iss. 4, p. 348-366
6. Soininen, J., Puumalainen, K., Sjögrén, H., Syrjä, P. & Durst, S. (2013) Entrepreneurial orientation in small firms: A values-attitudes-behavior approach. *International Journal of Entrepreneurial Behaviour & Research*, Vol. 19, Iss. 6, p. 611- 632.
5. Syrjä, P., Sjögrén, H. & Tuominen, P. (2012) Financial performance and efficiency of consumer co-operatives and limited companies – agency theoretical approach. *Journal of Co-operative Accounting and Reporting*, Vol. 1, Iss. 1: p. 53-69.

4. Soininen, J., Puumalainen, K., Sjögrén, H. & Syrjä, P. (2012) The impact of global economic crisis on SMEs – does entrepreneurial orientation matter? *Management Research Review*, Vol. 35, Iss. 10: p. 927-944
3. Sjögrén, H., Puumalainen, K. & Syrjä, P. (2011) What does the owner-manager want and get out of the business? – relationships between work values, firm strategy and drawings from the company. *International Journal of Law and Management*, Vol. 53, Issue 5, p. 355-374.
2. Sjögrén, H., Jokinen, J., Syrjä P. (2009) Osakeyhtiössä tehty osingonjakopäätös ja hallituksen vastuu maksukyvyistä toimeenpanon lykkääntyessä - tilastollinen tarkastelu. *Defensor Legis*, N:o 5 / 2009, p. 775-796.
1. Sjögrén, H., Syrjä, P., Villa, S. (2008) Osakeyhtiölain maksukykyisyyden käsitteen tilastollinen tarkastelu. *Defensor Legis*, N:o 3 / 2008, p. 448-459.

#### **Book chapters (1)**

1. Musona, Jackson & Asemokha, Agnes & Torkkeli, Lasse & Pasi, Syrjä. (2019). Internationalising SMEs and Social Networks in the Global South. Book chapter *International Business and Emerging Economy Firms*, eISBN: 978-3-030-27285-2

#### **Conference papers (33)**

33. Syrjä, P. & Sjögrén, H. Sustainable business models for circular economy business – how to create value? Proceedings of the 63<sup>rd</sup> ICSB World Conference **2018**, Taipei, Taiwan
32. Viinikainen, M., Pajunen, K., Syrjä, P., Sjögrén, H. & Tynnenen L. How cooperative learning can contribute to the learning process of digitalized accounting? Proceedings of the 41<sup>st</sup> EAA Annual Conference **2018**, Milan, Italy
31. Syrjä, P., & Sjögrén, H. Social and environmental impact of sustainable business models, Proceedings of the 15<sup>th</sup> ACERE Annual Conference **2018**, Brisbane, QLD Australia
30. Syrjä, P., & Sjögrén, H. Ecopreneurship and motivations for the Ecopreneurial mindset, Proceedings of the 14<sup>th</sup> ACERE Annual Conference 2017, Melbourne, VIC Australia
29. Syrjä, P., & Sjögrén, H. Performance measurement in social enterprises – a conceptual accounting approach, Proceedings of the 40<sup>th</sup> EAA Annual Conference 2017, Valencia, Spain

28. Syrjä, P., & Sjögrén, H. The role of external advisor for entrepreneurs – an accountant perspective, Proceedings of the 13<sup>th</sup> ACERE Annual Conference 2016, Gold Coast, QLD Australia
27. Syrjä, P., & Sjögrén, H. Business models and innovations in frugal circumstances, Proceedings of the 61<sup>st</sup> ICSB World Conference 2016, New York, U.S.A.
26. Syrjä, P., Pätäri, S. & Sjögrén, H. Implementing a new budgeting practice in a public sector organization, Proceedings of the 38<sup>th</sup> EAA Annual Conference 2015, Glasgow, U.K.
25. Syrjä, P., & Sjögrén, H. Business models for healthcare social enterprises, Proceedings of the 12<sup>th</sup> ACERE Annual Conference 2015, Adelaide, SA Australia
24. Syrjä, P., Sjögrén, H., & Puumalainen, K. Business models for healthcare social enterprises The 6<sup>th</sup> International Social Innovation Conference 2014, Northampton, U.K
23. Puumalainen, K., Syrjä, P., Sjögrén, H., & Barraket J. Future of social enterprises in Europe – evidence from an expert survey. The 6<sup>th</sup> International Social Innovation Conference 2014, Northampton, U.K
22. Kyläheiko. K., Kraus, S., Puumalainen, K., Sjögrén, H., & Syrjä, P. Strategic planning and firm performance – a comparison across countries and sectors. 18<sup>th</sup> International Working Seminar on Production Economics, Innsbruck, Austria.
21. Syrjä, P., Puumalainen, K., Sjögrén, H. & Tykkyläinen, S. Growth orientation in social enterprises, Proceedings of the 11<sup>th</sup> ACERE Annual Conference 2014, Sydney, NSW Australia
20. Sjögrén, H., Syrjä, P. & Puumalainen, K. Regulation compliance in small Finnish companies. Proceedings of the 11<sup>th</sup> ACERE Annual Conference 2014, Sydney, NSW Australia
19. Syrjä, P., Puumalainen, K., Sjögrén, H., Soininen, J. & Durst, S. Are social entrepreneurs entrepreneurial oriented? – empirical evidence. The 5<sup>th</sup> International Social Innovation Conference 2013, Oxford, U.K
18. Puumalainen, K., Sjögrén, H., Syrjä, P. & Barraket, J. Comparing social entrepreneurship across nations – an exploratory study of institutional effects. The 5<sup>th</sup> International Social Innovation Conference 2013, Oxford, U.K.
17. Syrjä, P., Puumalainen, K., Sjögrén, H., Soininen, J. & Durst, S. Entrepreneurial orientation in social entrepreneurship. The XXIV ISPIM Conference 2013, Helsinki, Finland

16. Sjögrén, H., Syrjä, P. & Puumalainen, K. Owner-managers' perception of business regulation – an empirical study. Proceedings of the 10<sup>th</sup> ACERE Annual Conference 2013, Brisbane, Queensland Australia.
15. Puumalainen, K, Syrjä, P. & Sjögrén, H. National context and prevalence of social entrepreneurship – a global perspective. Proceedings of the 10<sup>th</sup> ACERE Annual Conference 2013, Brisbane, Queensland Australia.
14. Soininen, J., Puumalainen, K, Sjögrén H. & Syrjä, P. What drives EO in small firms? Roles of owner-manager and financial conditions. Proceedings of the 17<sup>th</sup> NCSB Annual Conference 2012, Helsinki, Finland.
13. Syrjä, P., Puumalainen, K. & Sjögrén, H. Management accounting and tax planning in owner-managed small firms. Proceedings of the 35<sup>th</sup> EAA Annual Conference 2012, Ljubljana, Slovenia.
12. Syrjä, P., Soininen J, Puumalainen, K. & Sjögrén, H. The relationship between owner-managers' work values and entrepreneurial orientation and the role of business goals in small firms – empirical reserch. Proceedings of the 9<sup>th</sup> ACERE Annual Conference 2012, Fremantle, Western Australia.
11. Sjögrén, H., Keinänen, A. & Syrjä, P. Business regulation; Boosting or burdening of entrepreneurship. Proceedings of the 9<sup>th</sup> ACERE Annual Conference 2012, Fremantle, Western Australia.
10. Syrjä, P., Sjögrén, H. & Tuominen, P. Financial performance and efficiency of consumer co-operatives and limited companies – agency theoretical approach. International workshop on accounting for cooperatives 2011, Valencia, Spain.
9. Syrjä, P., Puumalainen, K. & Sjögrén, H. Tax planning practices in small limited companies – Finnish evidence. ATINER, the 9<sup>th</sup> International conference on accounting 2011, Athens, Greece.
8. Sjögrén, H., Puumalainen, K. & Syrjä, P. Does outsourcing of accounting services affect the management accounting practices in small firms? ATINER, the 9<sup>th</sup> International conference on accounting 2011, Athens, Greece.
7. Syrjä, P., Puumalainen, K. & Sjögrén, H. Does tax legislation dominate dividend distribution in small firms? – empirical evidence from Finland. EIASM workshop on current research in taxation 2011, Münster, Germany.
6. Soininen, J., Puumalainen, K., Sjögrén, H. & Syrjä, P. The impact of global economics crisis on SMEs – does entrepreneurial orientation matter? The 56<sup>th</sup> ICSB Annual World Conference 2011, Stockholm, Sweden.

5. Syrjä, P., Puumalainen, K. & Sjögrén, H. Do entrepreneurial characteristics affect small firms' management accounting practices? Proceedings of the 34<sup>th</sup> EAA Annual Conference 2011, Rome, Italy.
4. Syrjä, P., Puumalainen, K. & Sjögrén, H. Strategic and financial planning in growth and survival oriented small firms. Proceedings of the 8<sup>th</sup> AGSE Annual Conference 2011, Melbourne, Australia.
3. Sjögrén, H., Puumalainen, K. & Syrjä, P. What does the owner-manager want and get out of the business? – are family firms different? Proceedings of the 8<sup>th</sup> AGSE Annual Conference 2011, Melbourne, Australia.
2. Syrjä, P., Puumalainen, K. & Sjögrén, H. Strategic and financial planning in SMEs – are family firms different? Proceedings of the 16<sup>th</sup> NCSB Annual Conference 2010, Kolding, Denmark.
1. Sjögrén, H., Puumalainen, K. & Syrjä, P. What does the owner-manager want and get out of the business? – relationships between work values, firm strategy and drawings from the company, 2009, p. 22, Proceedings of the 23<sup>rd</sup> RENT - Research in Entrepreneurship & Small Business Annual Conference. Budapest, Hungary.

### Scientific monographs (1)

1. Syrjä, Pasi. (2010) Pienten osakeyhtiöiden verosuunnittelu – empiirinen tutkimus. Väitöskirja. Acta Universitatis Lappeenrantaensis n:o 381. Lappeenrannan teknillinen yliopisto.  
Opponent: Prof. Juha Kinnunen, Aalto-university

### Other Publications (3)

3. Syrjä, P. (2010) Pienten osakeyhtiöiden verosuunnittelukäytänteissä eroja. *Tilintarkastus-lehti*, 6 s 16-19.
2. Syrjä, P. (2010) Kirjallisuus esittely väitöskirjasta. *Liiketaloustieteellinen aikakauskirja*, 3, s 319-321.
1. Syrjä, P. (2009) Pk-yritysten verosuunnittelu, empiirinen analyysi. Lappeenrannan teknillinen yliopisto, kauppatieteellisen tiedekunnan tutkimuksia nro 11, 1-30.