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Evolving Role of Management Accountant – Dreaming of the Perfect Controller



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Julkaisun nimike Talousjohdon muuttuva rooli – unelma täydellisestä controllerista		
Tiivistelmä Tämä väitöskirja antaa kokonaisvaltaisen kuvan controllerin imagosta ja roolista. Väitöskirja koostuu synteesiosasta ja kolmesta toisiinsa liittyvästä esseestä, jotka laadullisen tutkimuksen keinoin tarkastelevat 1) controllerin tehtäväkenttää ja osaamis- ja kyvykkyyksivaatimuksia, imagoa sekä toteutunutta roolia, 2) ammatin sukupuolittuneisuutta sekä 3) roolin institutionalisoitumista. Tutkimukseen hyödynnettiin globaalin teknologia-yrityksen työpaikkailmoituksia, kohdeyrityksen sisäistä dokumentaatiota sekä controllerien ja liiketoimintajohtajien haastatteluja. Väitöskirja tukeutuu institutionaalisen logiikan ja institutionaalisen työn –käsitteisiin ja hyödyntää sukupuolen tuottamisen näkökulmaa tuoden esille epäkohdan johdon laskentatoimen akateemisessa keskustelussa, jossa controllerien sukupuolittuneisuus ja vahva maskuliinisuus on jäänyt huomioitta. Ensimmäisen esseen tulosten mukaan controllerin ihanteellinen ja tavoiteltu imago on liiketoiminnan strateginen kumppani, strateginen business partner. Ihannerooli ja -imago ovat kuitenkin ristiriidassa todellisuuden kanssa ja rooli muovautuu kohti perinteisempää "numeronmurskausroolia". Täten strategisen kumppanuusideaalin tulkitaan sisältävän myös työnantajabrändäystä; työnantajat paitsi kuvaavat todellisia vaatimuksiaan myös pyrkivät houkuttelemaan parhaita johdon laskentatoimen osajia. Toisen esseen tulokset viittaavat siihen, että controllerin imago ja rooli on sukupuolittunut monimuotoista maskuliinisuutta korostaen. Tämä vaikeukeuttaa naiscontrollereita työtehtäviensä hoidossa ja johtaa naisten aliedustukseen ja jopa poissulkemiseen ylimmästä johdosta. Kolmas essee kuvaa roolin muutosta sekä liiketoiminnan strategisen kumppanuuden suuntaan että ei-toivottua hybridisoitumista kilpailevien institutionaalisten logiikkojen ja erilaisten 'valtataistelujen' aiheuttaman paineen seurauksena. Tämä väitöskirja tuottaa selkeitä tuloksia controllereiden ideaalisten rooliodotusten ja toteutuneiden roolien väliseen jännitteeseen ja näiden syihin sekä sukupuolittumisen esiintymiseen ja vaikutuksiin controllerien työssä.		
Asiasanat johdon laskentatoimi, controllerin roolin muutos, imago, työpaikkailmoitukset, työnantajabrändäys, sukupuolen tuottaminen, institutionaalinen logiikka, institutionaalinen työ, business partner, liiketoiminnan strateginen kumppanuus		

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Abstract This dissertation provides a holistic view of the role and image of management accountant. It comprises a synthesis and three inter-related essays which provide qualitative evidence regarding 1) the tasks, skills, and characteristics of both the expected and actual roles of management accountants, 2) the gendered nature of the profession, and 3) institutionalization of the role over time. The materials used for this study include job advertisements, various documentation of a case company, and interviews with management accountants and operational managers in global technology settings. This dissertation draws on institutional logic and institutional work theories and utilizes a “doing gender” perspective. Criticism is expressed of the way that research in mainstream management accounting has neglected to highlight the masculinity of this role. The first essay finds that the ideal and expected role of a management accountant is that of a strategic business partner. However, the results also suggest that this expectation is in discrepancy and conflict with reality. The ideal role is supplanted in practice by a more traditional ‘number-crunching role’. The ideal of being a strategic business partner is thus interpreted as employer branding, wherein employers not only illustrate their real requirements but also aim to attract the best management accountant candidates. The second essay suggests that the role of management accountant is gendered, with wide variety of masculinities, which causes female management accountants to struggle. It may also lead to the underrepresentation or even exclusion of female management accountants in top management positions. The findings in the third essay show that even though the management accountant role has changed toward that of a business partner, its current form is the outcome of actions by various actors. The role is not institutionalized as desired, but as hybrid, mainly due to pressure from competing institutional logics and elements of power. This dissertation makes contribution by anchoring the ideal and actual role of management accountants in global settings and offers a novel view by showing the gendered management accountant ideal and its implications.		
Keywords management accountant, role change, image, job advertisements, employer branding, doing gender, institutional logic, institutional work, strategic business partner		

“Look at a day when you are supremely satisfied at the end.

*It's not a day when you lounge around doing nothing;
it's a day you've had everything to do and you've done it.”*

Margaret Thatcher

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Vaasa, 6th of December 2021

Virpi Ala-Heikkilä

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Publications

This thesis consists of an introductory chapter and the following essays:

1. Ala-Heikkilä, V. & Järvenpää, M. Management accountants' images, skills, and characteristics in job advertisements – branding vs. reality. Submitted paper under review process (April 2021).
2. Ala-Heikkilä, V., Järvenpää, M., & Lämsä A-M. Management accountant – gendered image. Submitted paper under review process (June 2021).
3. Ala-Heikkilä, V., & Järvenpää, M. Management accountant's role – A change through institutional work perspective. Submitted paper under review process (April 2021).

1 INTRODUCTION

1.1 Background

“Management accounting must serve the strategic objectives of the firm. It cannot exist as a separate discipline, developing its own set of procedures and measurement systems and applying these universally to all firms without regard to the underlying values, goals, and strategies of particular firms.” (Robert S Kaplan, 1984, p. 414)

The controversial and kaleidoscopic role of a management accountant has drawn much attention among scholars as well as among practitioners. Sathe (1983) highlighted the duality of a management accountant’s role and how assignments involving both “management service and financial reporting together with internal control”, entailing both involvement and independence, led to the ‘*strong controller*’¹ ideal. Similarly, academic discussion sheds light on how the role of a management accountant has evolved from that of traditional ‘bean-counter’ (Friedman & Lyne, 1997), which involved monitoring and ensuring compliance, towards consulting and service (Hopper, 1980; Mouritsen, 1996), and business support (Granlund & Lukka, 1997, 1998b; Järvenpää 2001), entailing a broader continuum of roles towards business partner (Lukka & Järvenpää, 2018). However, role of management accountant mostly seems to involve both ends of the continuum, thus leading to hybridized form (Albu et al., 2011; Azan & Bollecker, 2011; Burns & Baldvinsdottir, 2005; de Loo et al., 2011; Graham et al., 2012; Karlsson et al., 2019a; Quinn & Rochford, 2013; Rieg, 2018), even though there is also strong support for the sole “bean-counter” role (e.g., Lepistö et al., 2016; Malmi et al., 2001; Morales, 2019; Verstegen et al., 2007).

Similarly, the discussion regarding the ‘bean-counter’ vs. ‘business partner’ role recognizes the tasks that a modern management accountant performs to serve business in the best way (Burns & Baldvinsdottir, 2005; Goretzki et al., 2013; 2018; Järvenpää, 2007; Lukka & Järvenpää, 2018). Tasks related to the business partner role are described in academic discourse as ‘advice management and taking part in decision making’ (Granlund & Lukka, 1997, 1998b; Lukka & Järvenpää, 2018; Zoni & Merchant, 2007), ‘providing managers with business-relevant information for decision making’ (Hopper, 1980; Järvenpää, 2007; Sathe, 1983), and ‘strategy

¹ Business-oriented management accountants are typically and in practice called ‘business controllers’ or ‘controllers’ (particularly in Finland). These terms have a similar meaning in this dissertation.

formulation, system development, organizational designing or change management' Burns & Baldvinsdottir, 2005). A management accountant's role may therefore also be interpreted as more strategic, as noted by Kaplan (1984), and they are expected to take an active role in the strategic management process (Ma & Tayles, 2009). This is in turn entwined with the traditional tasks expected, requiring a plethora of skills and characteristics, varying from traditional analytical skills to more strategic, market-oriented skills and good communication capabilities (Granlund & Lukka, 1998b; Järvenpää, 2001, 2009; Karlsson al., 2019b; C. Oliver, 1991; Pierce & O'Dea, 2003; Siegel et al., 2003a; ten Rouwelaar et al., 2018).

Even though management accountants and their actions are suggested to have a notable impact on tasks and in the role itself (Baxter & Chua, 2008; Byrne & Pierce, 2007; Emsley et al., 2006; Goretzki et al., 2013; Horton & Wanderley, 2018; Järvenpää, 2007, 2009; Lambert & Pezet, 2011; Mack & Goretzki, 2017), the tasks to be performed and the role to be institutionalized also depends strongly on the expectations of operational managers (Byrne & Pierce, 2018; Järvenpää, 2009; Lambert & Sponem, 2012; Windeck et al., 2015; Wolf et al., 2015). Similarly, it seems that these expectations and the nature of accounting have framed accounting as gendered, and male dominant profession (Broadbent, 2016; Enis, 1998), as "positions of power are still dominated by a cohort of white middle-class men" (Broadbent, 2016, p171). Thus, being female has often been seen as a negative feature as regards career success in accounting (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011), and traditional masculinity has been widely accepted as the norm for managers (Billing & Alvesson, 2000; Eagly & Karau, 1991; Kanter, 1977; Lämsä et al., 2000; Lämsä & Tiensuu, 2002). Even though women have worked in the accounting professions since the 1970s, they are therefore underrepresented in the top management positions. Female accounting professionals must therefore navigate these challenging environments and obstacles, yet not fully hiding the gender related struggle (Broadbent, 2016; Jeacle, 2011; Komori, 2008; Kumra, 2010; Lehman, 2012; Mueller et al., 2011), as inequality between genders is a dominant practice (Lämsä & Sintonen, 2001). Resistance towards female managers is limiting companies from utilizing their assets to their full scope and causing distress and difficulties for female management accountants.

1.2 The purpose of the dissertation

The purpose of this dissertation is to increase understanding and contribute to existing knowledge in the field of management accounting by providing novel

insights into the image and role of management accountants. Its aim is to explore the ideal image of a management accountant, and how the role has actualized and been anchored in practice in a global case company. Further, the aim is to explore how gender is visible in the management accountant image and role. The purpose is also to understand how the actual role of a management accountant has been evolved throughout the past 20 years, and to illustrate how that role is institutionalized through extensive, long-lasting efforts and actions, the interplay between actors, power relations, tension and competing expectations.

This dissertation is comprised of three essays. The purpose of the *first essay* is to provide a novel perspective of the management accountant role by combining expectations with actual practices. The idealized image, expected tasks, skills, and characteristics of management accountants are examined, especially from an employer's perspective. It is further analyzed how the ideal image is actualized through practices. The purpose is to understand whether the idealized image of a management accountant is recognized and acknowledged by management accountants and operational managers. This is interesting, as earlier studies have concentrated either on actual tasks or tasks that ought to be performed but have rarely combined both perspectives. Similarly, studies of recruitment have focused on 'the most wanted' skills and characteristics in ideal candidates, in a global context, such as the twenty-first century soft skills (Rios et al., 2020). Thus, it is interesting to consider whether those skills are emphasized for management accountant requirements. As shown in the scholarly discussion, a management accountant (controller) is expected either to be strong (Sathe, 1983) and to focus on business partnering (Byrne & Pierce, 2007; Järvenpää, 2007), or to focus more on traditional tasks (Baldvinsdottir et al., 2009a). It is therefore imperative to understand an employer's expectations of management accountants, and how the ideal management accountant is described by an employer. In summary, the *first essay* draws on the theoretical underpinnings of management accountant tasks, skills, and characteristics, as well as the role and image entailed. The selected approach utilizes the concept of employer branding as seduction through job advertisements to persuade and attract appropriate candidates.

The *second essay* similarly has its roots in the management accounting literature. In addition, it takes a gendered viewpoint, thus drawing on the gender literature. The aim is to understand how gender is visible in management accountant image and role. Equally, the study attempts to understand whether candidacy entails gender bias and causes a drift towards gender imbalance.

The previous studies have produced gendered image of accounting. These studies are conducted in accounting and auditing domain (e.g., Adapa et al., 2016; Agrizzi

et al., 2021; Anderson-Gough et al., 2005; Kim, 2004; Kornberger et al., 2010). To this body of research, insights are added into ways of “doing gender” through job advertisements and everyday reality of management accountants and operational managers. Job advertisements as institutional level of “doing gender” entails a gendered connotation and projection of ideal candidacy (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). Similarly, “doing gender” perspective examines how gender is produced in working lives of management accountants.

The *third essay* aims to contribute to the scholarly discussion on the institutionalization of the management accountant role and “making business partners” (Järvenpää, 2007), by showing how the role has embodied and institutionalized through the efforts of individual actors over the past 20 years. It aims to answer why the aspirational role presented by (Sathe, 1983) almost 40 years ago as the “strong controller” has not evolved solely in that direction. As management accountants themselves and their actions affect change (Baxter & Chua, 2008; Byrne & Pierce, 2007; Emsley et al., 2006; Goretzki et al., 2013; Horton & Wanderley, 2018; Järvenpää, 2007, 2009; Lambert & Pezet, 2011; Mack & Goretzki, 2017), are they powerful enough and able to transform the role into business partnering, and to question their routines and habitual practices? As multifaceted antecedents, institutional drivers and the individual characteristics within various organizational structures leading the change seems to act in combination (Byrne & Pierce, 2007; Järvenpää, 2009; Karlsson, et al., 2019b), aim is to answer what are the efforts required of individual actors in these change processes in order to institutionalize the new role. The *third essay* adds the notions of institutional logic and institutional work, which offers a holistic interpretative lens for examining changes of management accounting role (Modell, 2020).

In summary, this dissertation aims to contribute to the scholarly discussion on the evolving role of the management accountant, thus answering the calls by, for example, Byrne and Pierce (2018), Goretzki et al. (2013), Goretzki and Messner (2018) and Windeck et al. (2015) for longitudinal research into the changing roles of management accountants and the interplay between management accountants and operational managers. Further, this dissertation contributes on practical relevant results as management accountants are studied in their natural settings (e.g., Malmi & Granlund, 2009). By illustrating the ideal, actualized, and gendered roles of the management accountant, this dissertation bridges to practical relevance (Baldvinsdottir et al., 2010; Bromwich & Scapens, 2016; Kaplan, 2011; Laughlin, 2011; Mitchell, 2002; Scapens & Bromwich, 2010; Tucker & Parker, 2014; Tucker & Lowe, 2014; Tucker & Schaltegger, 2016) by aiming to establish

links with “the more intelligent end of the practitioner community” (Hopwood, 2008, p. 96).

This dissertation comprises three inter-related essays as described earlier, providing qualitative evidence for the research questions. The research objectives and main arguments of the essays are summarized in Table 1.

Table 1. Research objectives and main arguments

Essay 1	Management accountants’ images, skills, and characteristics in job advertisements – branding vs. reality
Research objectives	<ul style="list-style-type: none"> ▪ The aim is to explore the idealized image, expected tasks, skills, and characteristics of a management accountant ▪ The aim is to understand whether this ideal image, seen through job advertisements and documentation from the case company is actualized in practice
Main arguments	<ul style="list-style-type: none"> ▪ Ideal management accountant contains elements of a strategic business partner ▪ Ideal image of a strategic business partner is to some extent in unobtrusive dissonance and discrepancy with the reality, and as such entails a strong element of company-wide employer branding, as the image may be used to attract management accountants
Theoretical underpinnings	<ul style="list-style-type: none"> ▪ Management accountant (e.g., Burns & Baldvinsdottir, 2005; Granlund & Lukka, 1997, 1998a, 1998b; Järvenpää, 2001, 2007, 2009) ▪ Role of job advertisements (e.g., Jännäri et al., 2018; Kuokkanen et al., 2013) ▪ Employer branding (e.g., Backhaus & Tikoo, 2004; Biswas & Suar, 2016) and its connection to employer attraction and fit (Lievens & Slaughter, 2016; Nolan & Harold, 2010; Peltokorpi, 2021)
Essay 2	Management accountant – gendered image
Research objectives	<ul style="list-style-type: none"> ▪ The aim is to understand how gender is visible in image and role of management accountant and its entailed implications
Main arguments	<ul style="list-style-type: none"> ▪ It is suggested that the management accountant image is gendered with a wide variety of masculinities ▪ Perceived masculinity is leading to subordinate positions, underrepresentation and even exclusion of women especially in top management
Theoretical underpinnings	<ul style="list-style-type: none"> ▪ Management accountants from a gender viewpoint (e.g., Adapa et al., 2016; Broadbent, 2016; Dambrin & Lambert, 2008, 2012; Haynes, 2017; Jeacle, 2011)

	<ul style="list-style-type: none"> ▪ Gender and masculinities (e.g., Carmona et al., 2018; Hearn et al., 2012, 2018; Kangas & Lämsä, 2020) ▪ Doing gender (e.g., Deutsch, 2007; Nentwich & Kelan, 2014; Poggio, 2006; West & Zimmerman, 1987)
Essay 3	Management accountant's role – a change through institutional work perspective
Research objectives	<ul style="list-style-type: none"> ▪ The aim is to illustrate and conceptualize how the management accountant role has evolved and institutionalized under competing institutional logics, and involves the exercise of power in the dynamic interplay of actors
Main arguments	<ul style="list-style-type: none"> ▪ The role of management accountants has evolved in phases: 1) number crunchers, 2) business partners, and 3) lean business partners, leading to the current role of 4) strategic business partner ▪ The propagated role of a strategic business partner was not fully achieved through top-down enforcement and coercion but led to a hybridized business partner role.
Theoretical underpinnings	<ul style="list-style-type: none"> ▪ Evolving role of management accountants (e.g., Byrne & Pierce, 2007, 2018; Canning & O'Dwyer, 2016; Goretzki et al., 2013; Goretzki & Messner, 2019; Granlund & Lukka, 1997; Granlund & Lukka, 1998a; Järvenpää, 2007, 2009; Lukka & Järvenpää, 2018; Morales & Lambert, 2013; Nixon & Burns, 2012) ▪ Institutional work (Lawrence & Suddaby, 2006; Modell, 2015, 2020) ▪ Institutional logics (e.g., Berg Johansen & Waldorff, 2017, Friedland & Alford, 1991; Thornton & Ocasio, 1999; Waldorff et al., 2013; Zilber, 2013)

The three essays are all co-authored, and the lead author of all three was the author of this dissertation. Defining the research design, gathering the various empirical materials, conducting interviews, performing data analysis, and identifying key findings were also the responsibilities of the dissertation author. As the first author of the essays, I wrote the papers and corresponded with journals regarding review feedback. The third author of the second essay, 'Management accountant – gendered image', a specialist in the theoretical domain of doing gender, improved the overall quality of that essay.

The remainder of the introductory section in this dissertation is organized as follows. The methodological considerations are provided in the next chapter. Chapter 2 presents the theoretical foundations. Further, Chapter 3 provides the main findings as presented in each of the three essays, and their wider implications.

1.3 Methodological considerations

1.3.1 Methodological background

According to Burrell and Morgan (1979), the social sciences encompass four inter-related elements, 1) ontology (nature of reality), 2) epistemology (nature of knowledge), 3) human nature, and 4) methodology, from where mutually exclusive frames and the functionalist, interpretive, radical humanist and radical structuralist methodological approaches can be derived. Thus, drawing on a particular methodological approach enables an investigation of the uncertain and complex lives of objects (Law, 2003), including values and beliefs about the nature of social sciences and society. Chua (1986) suggested distinguishing between a mainstream functionalist worldview and an alternative worldview, that is, either interpretative or critical. She emphasized the relationship between theory and practice by stating that theory only seeks to explain action and to understand how the social order is produced and reproduced (c.f. Ahrens and Chapman, 2006; Humphrey & Scapens, 1996). More recently, however, studies have suggested that this incommensurability of paradigms might be more fluid (e.g., Baxter & Chua, 2003). Whereas the elements of subjectivism and objectivism are combined, claims regarding “straddle between paradigms” exist (Ahrens, 2008; Kakkuri-Knuuttila et al., 2008a, 2008b; Lukka & Modell, 2010; Vaivio & Sirén, 2010). There is also lively discussion about the legitimacy of different approaches in explaining accounting (e.g., Ahrens, 2008; Broadbent & Unerman, 2011; Roslender & Dillard, 2003).

Critical research approach focuses on explaining tensions between understanding and practice (e.g., Deegan, 2013). It partially aims to engender emancipation in accounting (e.g., Gallhofer & Haslam, 2019; Laughlin, 1987) and to promote a better society (Roslender, 2006), so as to take a “critical turn” (Modell, 2014). In turn, interpretative research with explanations aims to confirm three criteria, logical consistency, subjective interpretation, and the postulation of adequacy, to provide understandable interpretations of everyday life (Chua, 1986). Researchers are thus expected to be intensively involved in practice through interaction with the individuals being researched, and to convince readers of the veracity and authenticity of their field observations (Baxter & Chua, 2008; Golden-Biddle & Locke, 2007; Lukka & Modell, 2010) by seeking the “truth”, using an appropriate research method² and enabling rich accounts and “thick descriptions” (Geertz, 1973). It is suggested that case studies are the most suitable method for this

² The “research method” refers to techniques for doing research within the chosen research methodology (Bryman, 1984; Llewellyn, 1992).

purpose (Burns & Scapens, 2000; Chua, 1986; Lukka & Modell, 2010; Humphrey & Scapens, 1996), where a researcher has to understand the real business context in order to provide meaningful interpretations and convincing connections (Lukka & Kasanen, 1995). Case studies are not simply empirical, but are a profound theoretical activity, and they are not clichés of rich storytelling (Ahrens & Chapman, 2006): they are remarkably difficult to conduct (Yin, 1984). Case studies are conducted either on single or multiple cases (Yin, 2009), entwined with qualitative research methods such as critical content analysis (Elo et al., 2014; Krippendorff, 2004; Schreier, 2012) and interviews, and sometimes even different methods combined (Ahrens, 2008; Broadbent & Unerman, 2011; Modell, 2005, 2007, 2009; Yin, 2014).

Interviews should be conducted with a skillful reflexivity, and conscious and consistent efforts to view the subject matter from various angles (Alvesson, 2003), as a researcher has the privilege and “*benefit of listening to all sides of a drama*”, and holds scientific and ethical responsibility (Pettigrew, 1995, p. 278). A similar skillfulness is also required for qualitative content analysis. It entails elements of ambiguity, as trustworthiness is difficult to assess (Elo et al., 2014). It requires that data is reduced to concepts describing research phenomena (Cavanagh, 1997; Elo & Kyngäs, 2008; Miles & Huberman, 1994) by rigorous categorization work (Elo & Kyngäs, 2008; Morgan, 1993; Schreier, 2012; Weber, 1990). The challenge here is to describe this process of coding and categorization, as it contains a strong subjective element (Elo & Kyngäs, 2008; Graneheim & Lundman, 2004; Schreier, 2012). Where there are two or more researchers, a researcher may independently code and prepare a categorization, and thereafter discuss the differences and make adjustments to improve trustworthiness (Schreier, 2012).

Using multiple data sources and methods to analyze the data improves the validity, reliability, and plausibility of the research (Baxter & Chua, 1998; Golden-Biddle & Lock, 2007; McKinnon, 1988; Yin, 2014). Thus, triangulation of methods and theories is an opportunity to gain new insights (Hoque et al., 2013; Modell, 2009; Vaivio, 2008). Various theoretical lenses such as institutional theories or critical theories are utilized on selected accounting issues in the accounting domain, and the aim is to make sense of the topic under research by simplifying reality (cf. Lukka & Vinnari, 2014; Pettigrew, 1995; Tsang & Ellsaesser, 2011) and eliciting an innovative, fresh understanding of the patterned relationships between social actors constructing reality (cf. Glaser & Strauss, 1967; Golden-Biddle & Lock, 2007). As findings and descriptions are dependent on theory (Rorty, 1980), the theoretical choices made direct attention to potential areas of interest during the fieldwork. A broad range of these methods theories, and the entailed theoretical pluralism (Baxter & Chua, 2003; Llewellyn, 2003; Lukka & Mouritsen, 2002;

Lukka & Vinnari, 2014; Parker, 2012) encourages scholars to combine diverse method theories in a single study (cf. Beattie, 2014; Hoque, et al., 2013; Jacobs, 2012; O'Dwyer & Unerman, 2016). Combining different method theories might create challenges if ontological and epistemological assumptions are too far apart, as seen in inter-disciplinary accounting research (Modell, 2013, 2015), and a reflexive approach is required for theory development (Modell et al., 2017; Okhuysen & Bonardi, 2011). Yet, researchers seemed to compromise their assumptions without deeper reflection (Cooper et al., 2008; Hoque et al., 2013; Modell, 2015). The combinations should be unproblematic, however, when the assumptions are close enough (Gioia & Pitre, 1990; Kakkuri-Knuuttila et al., 2008a; Mayer & Sparrowe, 2013; Schultz & Hatch, 1996).

Notwithstanding the theoretical approach, an openness towards data in the field is needed (Suddaby, 2006), as theoretically informed explanations are developed for new observations through a “back and forth” exchange between findings and theory. When focusing on the purpose of the research and its problematization (cf. Alvesson & Sandberg, 2011), robust and rigorous analysis consistency are guaranteed by linking theory and findings from the field (Ahrens & Chapman, 2006), and by an abduction combining inductive and deductive research strategies (cf. Alvesson & Kärreman, 2007, Lukka & Modell 2010; Lukka 2014). Equally, process of capturing and structuring the complex reality involves cycles of expanding complexity and opening the richness of the case, as well as a simplification phase via more data collection and through theoretical iterations (Pettigrew, 1995).

The research questions in this dissertation are approached from an *interpretive research* perspective. Similarly, a *critical perspective* is adopted, especially in the second essay, aiming to explain the tension from a gender viewpoint, and to provide a critique of masculinity in management accounting. By using longitudinal, case company archival data, job advertisements and semi-structured interviews, *qualitative research* in a single global *case company* is drawn on. Qualitative, interpretative research offers a broader perspective, showing not so ideal and imperfect practice. The purpose is to understand the dynamic, context-bound, organizationally embedded social phenomena of management accounting, aiming for “a theoretically informed, focused, intensive, well-documented and plausible analysis that increases our understanding of how management accounting operates in different societal, cultural, institutional and organizational settings (Vaivio, 2008, p. 79), where “with patience, a documented and plausible rich account is constructed” (Vaivio, 2008, p. 76). This dissertation intends to reach validity by including both ‘emic’ and ‘etic’ accounts, offering a profound understanding of the meanings of the research subject as well as theoretically

informed elements and using Occam's razor and abductive reasoning: explanations are developed by first investigating empirical observations findings, and then mirroring them to the theoretical and empirical data available to find the solid core of understanding(cf. Covaleski & Dirsmith, 1986; Kakkuri-Knuuttila et al., 2008a; Pettigrew, 1995; Vaivio, 2006.)

This dissertation is comprised of three essays with limited empirical material, including a sample of interviewed operational managers and management accountants, and thus involves subjectivity during the research process. I am aware that research is not a neutral and objective process, and the results reported entail limited generalizability (Scapens, 2004). As a field researcher's prior knowledge affects their interpretations of new observations, their mind is not blank or a *tabula rasa* (e.g., Pettigrew, 1995; Vaivio, 2008). As I have 25 years' experience as a business controller, my view is somewhat subjective and biased and involves a strong focus on practice.

1.3.2 The case company and the data sources

The settings of earlier studies are often country-specific, entailing cultural and national elements (Ahrens, 1996, 1997; Granlund & Lukka, 1997; Järvenpää, 2007, 2009; Schäffer & Weber, 2018; Okano & Suzuki, 2006; Zoni, 2018). "Business partnering" is a global trend (Goretzki et al., 2018), however, meaning that national and cultural differences are diminishing (Granlund & Lukka, 1998a), this study is conducted on global case company settings. The global case company in this dissertation is a technology leader, spanning more than 130 years of experience. It has five globally led businesses and operates in more than 100 countries. Management accountants work in local, regional, and global roles, mostly in a two-dimensional matrix organization, combining business and functional responsibilities and accountabilities. Figure 1 illustrates the business structure and the roles of management accountants' (controllers) in different areas of business.

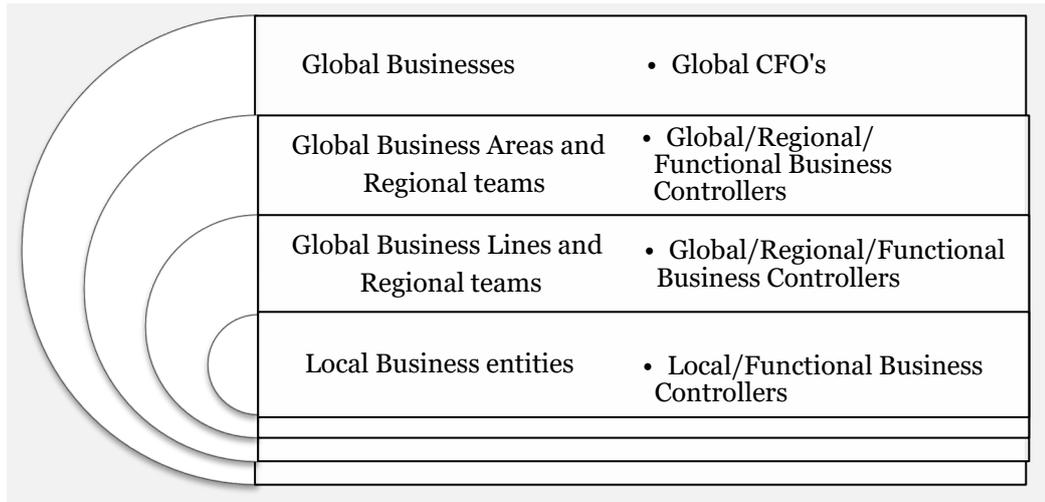


Figure 1. The case company structure.

The case study company's longitudinal documentation for the past 20 years (material on management accountant tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranet, and various project documentations) was critically analyzed for this dissertation. The analysis illustrated the long journey taken by management accountants towards business partnering. The wide variety of documentation, such as various project documentation and presentations, sheds light on the case company settings and demonstrates how targets have been set for management accountants, as well as various programs and projects, to achieve ideal role of business partner. Narratives regarding this journey towards business partnering were prepared in the very early phase of the dissertation process, before specifying the research questions for the essays.

A qualitative semantic content analysis of job advertisements was conducted as a second step. Job advertisements present an ideal image of management accountant as it is framed through set expectations. These set expectations included tasks, skills, and characteristics, as well as suggested framings for the gendered candidacy of a management accountant. The corpus of 100 job advertisements was manually analyzed from three different angles 1) responsibilities, 2) skills and characteristics, and 3) the gendered projection and image of the candidate. Job advertisements for global, regional, and local controllers, originating from different geographical regions, were thoroughly analyzed, and three separate categorization matrices were developed. The process was documented and implemented as a sequence of steps to guarantee robust and rigorous coding and consistency. First, 'words' and 'phrases' were classified into MS Excel as narrow dimensions. Second, after re-examining the job

advertisements several times, the dimensions were clustered into separate fields. The aggregated categories emerged after this iterative process. The process of categorization drew on previous theoretical findings in the gender-related literature as regards the gendered projection and gendered image of management accountant candidacy. Generating the semantic fields and the categorization was consequently an abductive process, and interpretations were developed according to the interplay of empirical data and previous theoretical findings (cf., Acker, 2012; Askehave & Zethsen, 2014; Billing & Alvesson, 2000; Heilman et al., 2015; Jännäri et al., 2018; Poutanen et al., 2016; Prime et al., 2009).

Thirdly, a significant number of case company operational managers and management accountants were interviewed in the research; 31 interviews were conducted in the summer of 2020 (May-June) via MS Teams. The selected participants represented 14 different nationalities and were acting on a global, regional, or local level. The respondents were not selected as a statistically representative sample, but a sample intended to cover very experienced international senior operational managers, and senior management accountants (controllers) with extensive experience in the case company to provide the most relevant reflections for this dissertation, thus increasing the reliability and validity of the study. Similarly, I was aware of the backgrounds of the interviewees and was able to address the subjects from the relevant angles, but with an open mind (cf. Vaivio, 2008). All the interviews except three were recorded and transcribed into text-based files for analysis purposes. The duration of the interviews was on average one hour, and the language used was either English or Finnish. MS Excel was used to enable a thorough and critical analysis and categorization of the data. The coding and categorizing of the data began during the interviews and was a stepwise and iterative process. The data was revisited several times, ensuring a back-and-forth movement between theory, previous research, and the empirical data, so as to reach abduction (cf. Alvesson & Kärreman, 2007; Lukka, 2014; Lukka & Modell, 2010). Given that the respondents had similar backgrounds and experiences during their recent decades in the case company, their views could be confirmed and compared. The semi-structured interview guide was driven by four main topics: 1) the management accountant role, tasks, skills and characteristics, and role evolvement; 2) the collaboration, satisfaction and challenges between operational managers and management accountants; 3) management accountants from a gendered viewpoint; and 4) the future role of management accountants. The target was to elaborate the closeness to practice and avoid barriers to research diffusion by asking the right questions (Tucker & Parker, 2014).

In summary, the three essays constituting this dissertation applied interpretative methodology utilizing case company's internal documentation and semi-

structured interviews. Similarly, Essay 1 and Essay 2 also used job advertisements as empirical material. Further, Essay 2 adopted a critical approach in addition to an interpretative perspective, as findings started to indicate that direction. Table 2 illustrates the research design and data sources.

Table 2. Research design and data sources for the three essays.

	Type of study	Data sources
Essay 1	Interpretative, single case study	Internal documentation Job advertisement (n=100) for management accountants, published between October 2018 to June 2020 Semi-structured interviews with management accountants and operational managers (n=31)
Essay 2	Interpretative, critical approach, single case study	Internal documentation Job advertisement (n=100) for management accountants, published between October 2018 to June 2020 Semi-structured interviews with management accountants and operational managers (n=31)
Essay 3	Interpretative, single case study	Longitudinal (20 years) internal documentation Semi-structured interviews with management accountants and operational managers (n=31)

The richness of the field data was common to the three essays shown in Table 2, as several empirical materials were brought into stepwise triangulation. Typically, the first phase of empirical analysis in the respective essays guided the attention towards the second phase. Essay 1 began to investigate and analyze the job advertisements supported by the internal documentation of the case study company, and then the second phase in that essay concentrated on interview data. Essay 2 focused first on the job advertisements, followed by an analysis of interviews and internal documentation. Essay 3 differs slightly from the other two essays. The longitudinal documentation concreted the foundation for the study, and triangulation was sought through interviews allowing fine-grained observations and increased validity and reliability.

2 THEORETICAL UNDERPINNINGS

2.1 Ideal management accountant

The ideal management accountant is expected to add value to their organization (cf. Pitcher, 2016). There has been lively scholarly discussion about what is hidden in this value-added role, and the factors enabling the role. Similarly, Simmonds (1981) introduced the strategic management accounting concept 40 years ago by suggesting an approach to align accounting with strategy (cf. Johnson & Kaplan, 1987; Simmonds, 1981). Management accounting is more strategically important when located closer to business, especially with marketing (Roslender & Hart, 2003), collecting competitor information, studying opportunities for cost savings, and matching the management accounting emphasis with its strategic position (Lord, 1996). It has been suggested that participating in the strategy work, formulating strategic goals, and implementing and monitoring agreed actions towards strategy would enable its greater involvement (Nixon & Burns, 2012), and thus strategic management accountants should be active in the strategic management process (Ma & Tayles, 2009).

As the question has been raised whether strategic management accounting is only ‘a figment of academic imagination’ or whether management accountants are going to find themselves without ‘old clothes and with no substance to their new clothes’ (Lord, 1996, p. 364), the mainstream management accounting discussion regarding the expected role of management accountants³ has aimed to untangle the tasks to be performed to serve the business. This discussion reflects the expected and actual practices and roles as well as the ‘bean-counter’, ‘number cruncher’ vs. ‘business partnering’ notions (Burns & Baldvinsdottir, 2005; Goretzki & Messner, 2019; Granlund & Lukka, 1998b; Järvenpää, 2002; Järvenpää, 2007; Johnson & Kaplan, 1987; Kaplan, 1984). Whereas being a ‘bean-counter’ or ‘number cruncher’ has been linked to traditional accounting or analytical type of work, ‘business partnering’ is more related to advising management and taking part in decision making (Granlund & Lukka, 1997, 1998b; Lukka & Järvenpää, 2018; Zoni & Merchant, 2007). or aiming to provide business-relevant information for decision making (Hopper, 1980; Järvenpää, 2007; Sathe, 1983), thus emphasizing the closeness to business management. Sathe (1983)

³ The term ‘role’ refers to a set of behaviors linked to inhabited status (Linton, 1936). According to role theorists the notion of a ‘role’ primarily refers to external norms and outward behavior expectations (Biddle, 1986). In management accountant literature, a ‘role’ is linked to outside expectations (Byrne & Pierce, 2018), but also it relates to the tasks and functions of management accountants (Jack & Kholeif, 2008; Oesterreich & Teuteberg, 2019; Rieg, 2018; Wolf et al., 2020).

described the duality of a management accountant's role as involving both independence and internal control, as well as involvement and a service mindset. He suggested that a 'strong controller' could tackle both extremes with a wide variety of skills (e.g., technical competences, personal qualities, business judgement, communication skills, interpersonal skills). Equally, as the core of management accountant work has focused on analytical skills, problem solving capabilities and business understanding, there is a requirement for the traditional analytical abilities combined with more strategic, market orientation and communication skills (Granlund & Lukka, 1998b; Järvenpää, 2001, 2009; Karlsson et al., 2019b; L. Oliver, 1991; Pierce & O'Dea, 2003; Siegel et al., 2003a, 2003b; ten Rouwelaar et al., 2018) to strengthen potential business partnering (Byrne & Pierce, 2007; Järvenpää, 2007).

However, some concerns have been raised regarding a management accountant's close connection to a business, as it may jeopardize their main role as a management accountant, that is, as a guardian of business (Burns et al., 2014). Being close to a business may entail challenges (Byrne & Pierce, 2007), such as in the form of data misreporting, number manipulating, losing integrity and steadfastness, and losing independence in general (Baldvinsdottir et al., 2009a; Burns et al., 2014; Hartmann & Maas, 2010; Lambert & Sponem, 2005; Maas & Matejka, 2009; Näsi, 2017). This in turn, would further affect the role, as a management accountant's reliability depends on their reputation (Caglio & Cameran, 2017; Carnegie & Napier, 2010; Rogers et al., 2005). Baldvinsdottir et al. (2009b, p.4) thus suggested that "maybe the 'dull' and 'boring' management accountant is not so bad after all." As the traditional analytical and technical qualities of a management accountant might be needed to ensure long-term performance and proper conformance (Baldvinsdottir et al., 2009b; Burns et al., 2014; Lambert & Sponem, 2012), the strong business partner as an ideal may be questionable (Heinzelmann, 2018; Mack & Goretzki, 2017b; L. Oliver 1991; Sathe, 1983). These stereotypical management accountant roles are summarized in Figure 2 (cf. Carnegie and Napier (2010)).

Traditional management accountant `balance sheet`			Business partner MA `balance sheet`	
Trusted, reliable partner, high integrity, high competence on technical aspects of management accounting	`Dull and boring`, distanced from the business, lacking service mindset	vs.	Business and strategy focused partner adding value to business, service mindset, entrepreneurship	Risk of losing independence, slipping from integrity and steadfastness due to intimacy with business

Figure 2. Stereotypical management accountant (MA) roles and suggested implications.

Figure 2 provides an overview in the form of a ‘balance sheet’, where the relationship with a stereotypical role of management accountant is highlighted. The positive and negative characteristics are classified as either assets or liabilities. The traditional management accountant typically seen as a ‘bean-counter’ is perceived as a trusted and reliable partner with high integrity and technical capabilities. The flipside of the coin is the ‘dull and boring’ professional, distanced from business and from value-added activities. Thus, in addition to traditional skills, business and strategy orientation with service mindset are required from business partners. Similarly, a management accountant is expected to add value to a business. The risks of this, and the negative characteristics noted previously are linked to an intimacy with a business through which a management accountant may lose their integrity, steadfastness, and independence (e.g., Baldvinsdottir et al., 2009b; Burns et al., 2014; Burns & Baldvinsdottir, 2005; Goretzki & Messner, 2019; Granlund & Lukka, 1997, 1998b; Hartmann & Maas, 2010; Järvenpää, 2002, 2007; Johnson & Kaplan, 1987; Kaplan, 1984; Lambert & Sponem, 2005; Lukka & Järvenpää, 2018; Maas & Matejka, 2009; Näsi, 2017; Zoni & Merchant, 2007).

If the prevailing image and perceived role of management accountants is dull, boring, or even unprofessional (cf. Caglio & Cameran, 2017), this may create challenges when employers aim to attract and recruit management accountants. Employers may thus try to attract accounting candidates using more colorful images through recruitment practices such as job advertisements (Breugh & Starke, 2000; Jännäri et al., 2018; Jeacle, 2008). Job advertisements give signals regarding employers (Baum & Kabst, 2014; Celani & Singh, 2011; Järvenpää, 2007; Ryan et al., 2000; Spence, 1973), and are used to attract and seduce the right candidates. Employee ideals are revealed through these job advertisements, with emphatic adjectives suggesting an element of branding (Kuokkanen et al., 2013). Similarly, favorable information in job advertisements influences potential candidates positively (Gatewood et al., 1993). Caution should be taken not to provide an overly optimistic image and promises, however, as realistic job

descriptions not only increase awareness among potential candidates about position and employer, but also increase retention (Biswas & Suar, 2016). Relatively few studies have used job advertisements to examine employer expectations regarding management accountants. These studies indicate a tendency towards hybrid forms of management accountant (Albu et al., 2011; Azan & Bollecker, 2011; Graham et al., 2012; Quinn & Rochford, 2013) or towards very traditional tasks such as reporting and analysis, as suggested by Lepistö et al. (2016), who found that tasks with strong business connotations were not suggested as common tasks. Expected skills and characteristics often combine traditional tasks, business partnering and soft skills with communication (e.g., Quinn & Rochford, 2013).

In summary, there has been a lively scholarly discussion regarding the ideal image, role and expected tasks of a management accountant. This discussion often highlights the 'bean-counter' vs. 'business partnering' extremes, which a strong controller could tackle with wide variety of skills. The risks related to business partnering and the close intimacy required with a business, and thus losing integrity, have been highlighted. If the management accountant role is perceived as a dull and boring 'number crunching' job, however, challenges may arise when employers aim to attract and recruit ideal management accountants. Only a few studies compare employer expectations of the ideal management accountant and the actualized role. Similarly, the role of job advertisements as a means of employer branding have similarly scarcely been studied in management accounting.

2.2 Management accountant from a gender viewpoint

2.2.1 Gender in accounting research

There is much to learn about accounting from a gender perspective (Carmona & Ezzamel, 2016; Haynes, 2017; Khlif & Achek, 2017). As a management accountant is often seen as strong and independent character (Byrne & Pierce, 2007; Järvenpää, 2007; Sathe, 1983) holding a powerful position and acting with manager with a strong trust disposition (Nitzl & Hirsch, 2016), this may raise questions regarding masculine nature of management accountant. Although the expected skillset is a combination of analytical and social, or soft skills (Burns & Yazdifar, 2001; Byrne & Pierce, 2007; Granlund & Lukka, 1997; Järvenpää, 2001; Russell et al., 1999; Siegel et al., 2003a, 2003b), accounting has been a male-dominated profession in the past (e.g., Broadbent, 2016; Enis, 1998). Studies in the accounting domain have shown that even though more women have entered

the profession since the 1970s, and the education levels achieved show equality between the genders, it seems that many challenges have emerged regarding gendered career hierarchies, rarity of women in leadership roles exists (e.g., Broadbent, 2016; Broadbent & Kirkham, 2008; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017b; Lupu, 2012; Siboni et al., 2016; Zoni & Pippo, 2017). This can be seen in the way that all influential positions, such as CFOs, are males (Zoni & Pippo, 2017) or through of the difficulties faced by female auditors in career progression (Dambrin & Lambert, 2008). Thus, being a woman has often seen negatively (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011), and masculinity seems to be preferred over women and femininity (Calás & Smircich, 2006; Clegg et al., 2006; Järventie-Thesleff & Tienari, 2016).

Moreover, leaders are mainly expected to be masculine and effective (Eagly & Karau, 1991; Johnson et al., 2008; Lämsä et al., 2000; Schein, 2001), and inequality between genders seems to be the dominant practice (Lämsä & Sintonen, 2001). Although Katila and Eriksson (2013) have suggested that managerial work is suitable for masculine, strong subject, it is not gender dependent (cf. Bradley, 2016; Haynes, 2017; Komori, 2008). This, however, entails challenges if agency is prerequisites for successful performance as characteristics typically ascribed to women may be supplanted (Bosak & Sczesny, 2008). Women may perform masculinity (Kazyak, 2012; Laszlo Ambjörnsson, 2020), however, or act as “one of the boys” (Powell et al., 2009), for example in a business context linked to transnational business masculinity (Connell, 1998; Connell & Wood, 2005). This behavior is not necessarily stigmatized but through female masculinities reinforcing the superior position of masculinities in general (Laszlo Ambjörnsson, 2020). Female accounting professionals use various approaches to navigate through obstacles, not fully hiding the gendered struggle (cf. Broadbent, 2016; Jeacle, 2011; Komori, 2008; Kumra, 2010; Lehman, 2012; Lupu, 2012; Mueller et al., 2011), however, as the challenging situation may even lead to gender discrimination (Anderson-Gough et al., 2005; Broadbent, 2016; Carrera et al., 2001; Kumra, 2010).

The accounting literature has indicated certain differences between genders. It has been suggested that accounting causes more stress for women than men, resulting in departures from the profession (Collins, 1993). Women seem to have higher business ethics (Caglio & Cameran, 2017; Deshpande et al., 2000; Franke et al., 1997; Kaplan et al., 2009); lower risk aversion (Palvia et al., 2020), higher accounting conservatism (Francis et al., 2015; Ho et al., 2015; Niskanen et al., 2011; Peni & Vähämaa, 2010), and their presence on company boards suggests lower probabilities of fraud (Capezio & Mavisakalyan, 2016). Female management accountants tend to underestimate their competences (Oesterreich & Teuteberg,

2019), however, and it has been suggested that the gender struggle may be borne on women's lower self-efficacy and confidence (Gorbacheva et al., 2016).

Studies have shown how gender is socially constructed (Berger & Luckmann, 1967), and is not a role or a sum of characteristics, but a product of social actions: 'doing gender' (West & Zimmerman, 1987). Thus, gender is done and created continuously through social interactions (Deutsch, 2007; Poggio, 2006) and repetitions (Martin, 2003). Very often femininity is constructed as subordinate to masculinity (West & Zimmerman, 1987), leading to gender inequalities (Anderson-Gough et al., 2005; Calás et al., 2014; Kornberger et al., 2010) as gender order and practices rooted in culture are done in interaction between actors (Edley, 2001; Poutanen & Kovalainen, 2013).

To conclude, even though women have worked in the profession of accounting since the 1970s, the profession has been seen as male dominant due to its perceived masculine nature. Female accountants face struggles in their endeavors towards top management positions due to this masculine prevalence. Similarly, female gender has often been seen as a negative feature. Interestingly the studies so far have mainly concentrated on accounting and auditing settings, and there are only a very few studies concentrating on management accounting from a gender perspective.

2.2.2 Job advertisements and gender

As job advertisements, along with their required qualifications, are an institutional level mechanism of "doing gender", they entail a gendered connotation of candidacy (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). The required skills, knowledge, and capabilities (cf. Lynch & Smith, 2001) are described using a semantic vocabulary that is not always neutral, but rather gender biased (Askehave & Zethsen, 2014; Gaucher et al., 2011; Horvath & Sczesny, 2016; Jännäri et al., 2018). The position has thus become gendered, and not always attractive to women (Askehave & Zethsen, 2014; Gaucher et al., 2011; Ridgeway, 2011), and there is a perceived lack of fit with women especially in high-status positions characterized by authority and prestige (Eagly & Karau, 2002; Heilman, 2012; Heilman & Parks-Stamm, 2007; Koenig et al., 2011). This perceived lack of fit may arise in the recruiting phase in the wording of job advertisements (Bem & Bem, 1973; Horvath & Sczesny, 2016) or the language used by a recruiter (Hentschel et al., 2020).

Wording in job advertisements has gendered connotations, and there are typical textual elements linked to feminine characteristics, such as communication and teamworking abilities (Billing & Alvesson, 2000; Heilman et al., 2015; Prime et al.,

2009). ‘Strong team working skills’ may be more gender neutral (Jännäri et al., 2018; Poutanen et al., 2016). Analytical skills have been linked in the previous literature with numerical skills and an engineering mindset, and thus suggested as having masculine connotations (Askehave & Zethsen, 2014; Billing & Alvesson, 2000). In contrast, tolerance, energy focused on work, flexibility, a certain libertarianism, certain technological skills, and skills in communication have been linked in the previous literature to masculinity, especially to global businessmen (Connell & Wood, 2005). Further, agency related attributes such as independence, responsibility, achievements, result-orientation, and autonomy are suggested to carry masculine connotations (Billing & Alvesson, 2000; Heilman et al., 2015). Long hours and an unencumbered ‘can-do attitude’ are also thought to refer to masculinity (Acker, 2012; Tienari et al., 2005), as well as entrepreneurship (Ahl, 2006). Similarly, willingness and the ability to enter the unknown, finding new ideas and solutions emphasizing innovativeness and bravery are suggested to be masculine-related expressions (Jännäri et al., 2018).

2.3 Evolving role of management accountants

There is a lively scientific discourse on the changing roles of management accountants and their efforts to internalize the new role as their perceived identity⁴ (Goretzki et al., 2013; Järvenpää, 2001; Windeck et al., 2015; Yazdifar & Tsamenyi, 2005). There has been particular interest in the evolution of the role from ‘bean-counter’ or ‘number cruncher’ to a more ideal ‘business partner’, showing how the practices and roles are actualizing (Burns & Baldvinsdottir, 2005; Goretzki & Messner, 2019; Granlund & Lukka, 1998b; Järvenpää, 2002, 2007; Johnson & Kaplan, 1987; Sorensen, 2009). Multifaceted antecedents, institutional drivers, and individual characteristics within various organizational structures may act in interplay and affect change (Byrne & Pierce, 2007; Järvenpää, 2009; Karlsson et al., 2019b). Similarly, managers’ expectations affect the role of management accountants (Byrne & Pierce, 2018; Emsley, 2005; Hyvönen et al., 2015; Järvenpää, 2009; Lambert & Sponem, 2012; Windeck et al., 2015; Wolf et al., 2015).

⁴ As the notion of ‘role’ is externally focused, identity encompasses internal expectations (Barley & Tolbert, 1997; Chreim et al., 2007; Goretzki et al., 2013; Stryker & Burke, 2000). ‘Identity’ is a set of a meanings involving the occupant of a ‘role’ (Stryker & Burke, 2000) ‘Professional identity’ encompasses work-related goals and values (Kielhofner, 2002; Schwartz et al., 2011). Thus, ‘role’ and ‘identity’ evolve in interplay, and the terms are often used interchangeably (Ashforth & Johnson, 2001; Barley, 1989; Chreim et al., 2007; Pratt et al., 2006; Wolf et al., 2020). See also in the management accounting literature, e.g., Ahrens and Chapman, (2000), Goretzki et al., (2013); Goretzki and Messner (2019), Heinzelmann (2018), Hiller et al. (2014), Horton and Wanderley (2018), Järvinen (2009), Morales and Lambert (2013), and Taylor and Scapens (2016).

Organizational setups and structures, and the degree of a management accountant's decentralization has impact on the role; and their closeness to the business is suggested to affect the role positively (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Goretzki et al., 2013; Granlund & Lukka, 1998b; Holmgren Caicedo et al., 2018; Järvenpää, 2007; ten Rouwelaar et al., 2018). Further, forms of IS and ERP implementation and efforts of digitalization may have affected the role, with either a positive impact (Burns et al., 1999; Caglio, 2003; Goretzki et al., 2013; Järvenpää, 2007, 2009; Lantto, 2014; Scapens & Jazayeri, 2003) or an unclear or even negative impact (Andreassen, 2020; Heinzlmann, 2018; Knudsen, 2020; Wagner et al., 2011).

There seem to be obstacles in the endeavor towards role change, however, as it is not always supported by managers, or there might be lack of time or missing access to data (e.g., Graham et al., 2012; Järvenpää, 2009; Siegel et al., 2003a, 2003b), so that the expected role might be supplanted by an unexpected and non-preferable role. Notwithstanding, management accountants themselves have suggested to have a notable impact on the change (Baxter & Chua, 2008; Byrne & Pierce, 2007; Emsley et al., 2006; Goretzki et al., 2013; Horton & Wanderley, 2018; Järvenpää, 2007, 2009; Lambert & Pezet, 2011; Mack & Goretzki, 2017), as they can improve opportunities to build a foundation of solid knowledge (Friedman & Lyne, 1997; Granlund & Malmi, 2002; Hyvönen et al., 2015; Newman et al., 1989; Reißig-Thust, 2018) by developing skills and capabilities, as well as by finding a balance between financial, strategic and operational perspectives (e.g., Granlund & Lukka, 1998b; Sathe, 1983; Siegel et al., 2003a, 2003b; Vaivio & Kokko, 2006).

However, when management accountants start to aim towards more aspirational activities it might occur to them that some tasks no longer fit their identity, as they might negatively affect their status. These activities, which management accountants regard as non-preferable, or even "dirty" might lead to uncertainty, insecurity, and frustration (Morales & Lambert, 2013), and to a perceived distance from business and its operations (see also Heinzlmann, 2017, 2018: Germanic management accounting culture and SAP ERP). The identity of management accountants is thus suggested to be fragile (Goretzki & Messner, 2019; Morales, 2019; Morales & Lambert, 2013). "Management accountants' identity appears as a fragile project of the self, emerging out from struggles for recognition that impact material practices but also involve discursive struggles and debates about the meaning of work." (Morales, 2019, p.257).

In summary, management accounting scholars have advanced the discourse on management accountant role change since the 1980s. It has become one of the liveliest academic discussions in management accounting research. It has often

focused on showing how the management accountant role is evolved from that of 'bean-counter' to that of 'business partnering', and on the circumstances, enablers and the drivers facilitating the change. Studies have also shed light on the implications of this change, such as management accountants' identity or role conflicts.

2.4 Institutionalization of management accountant role

Research regarding the changing role of a management accountant is suggested to be a study of institutionalization (Scapens, 1994). Studies regarding management accounting change have in the recent years utilized institutional theories as theoretical lenses (e.g., Moll et al., 2006). The change in management accounting is mainly studied from one of the two perspectives and trajectories of institutional theory: old institutional economics (OIE) (cf. Burns & Baldvinsdottir, 2005; Burns & Scapens, 2000) or new institutional sociology (NIS) (cf. Moll et al., 2006). According to OIE, management accounting change is seen as a process in which new routines are enacted, reproduced, and institutionalized. Management accounting is conceived as a routine, potentially institutionalized, and an organizational practice. By "institutionalized", the researchers mean that management accounting can come to underpin "taken-for-granted" ways of thinking and doing (e.g., Barley & Tolbert, 1997; Burns & Scapens, 2000; Mouritsen, 1994).

According to neo-institutional researchers, institutionalization can be defined as the social processes, obligations, or actualities aiming to take on rule-like status in social action (Meyer & Rowan, 1977), leading to isomorphism through coercive, normative or mimetic processes varying from forcing the organization to adopt towards copying other organizations (DiMaggio & Powell, 1983; Tolbert & Zucker, 1983). In the 1990s, notions of isomorphism, legitimacy, and agentic approach (entrepreneurship) were sought to bridge old and new institutionalism (DiMaggio, 1998). In 1995 regulative, normative, and cultural-cognitive 'pillars' were introduced to underpin institutions (Scott, 1995), later becoming the most-cited contributions in the institutional literature. Similarly, institutionalization is suggested to be a stepwise process encompassing stages such as deinstitutionalization, theorization, diffusion, and re-institutionalization (Greenwood et al., 2002).

Organizations are different, and so they carry different institutional logics (Arroyo, 2012; Friedland & Alford, 1991; Greenwood et al., 2010, 2014; Yee, 2020) or multiple, constellations of logics acting in interplay (Waldorff et al., 2013;

Waldorff, 2013). Organizations are not only subject to outside pressure, but institutionalization is also about resolving conflicting aims and contradictory institutional logics (Hyvönen et al., 2009; Järvinen, 2016; Rautiainen & Järvenpää, 2012). Contradictions in institutional logics may thus lead to institutional changes (Järvenpää & Lämsiluoto, 2016; ter Bogt & Scapens, 2019), as change is often instigated by individuals reacting to contradictions (Leung et al., 2014; Nilsson, 2015; Tuominen & Lehtonen, 2018). As institutional logic can be defined 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" (Thornton & Ocasio, 1999, p. 804), it entails broader cultural beliefs guiding decision-making (Lounsbury, 2008).

The members of an institution are connected under collective identity (Polletta & Jasper, 2001), as the identities and values of individuals and organizations are embedded within prevailing institutional logics (Järvenpää & Lämsiluoto, 2016). Different groups of actors within organizations may carry different institutional logics, leading to concomitantly coexisting and even conflicting institutional logics. Even though not all actors apprehend the pressure and contradictions in the logics in the same manner (Voronov & Vince, 2012; Voronov & Yorks, 2015), institutional work performed by actors may materialize under pressure (Chiwamit et al., 2014; Hayne & Free, 2014; Järvinen, 2016; Lounsbury, 2008; Rautiainen et al., 2017; Rautiainen & Järvenpää, 2012; Yee, 2020).

2.4.1 Institutional work

Institutional work as a research stream of institutional theory is suggested to provide an antidote to limiting institutional isomorphism where transformation is seen through institutions (Mouritsen, 2014). It may provide a more comprehensive perspective from which to study agency (Hampel et al., 2017; Patterson & Beunen, 2019). As practices and actions driven by actors' motivation create institutions (Hwang & Colyvas, 2011; Lawrence et al., 2009), actors are contributing and responding to one another's efforts (e.g., Garud & Karnøe, 2003; Leung et al., 2014). Thus, by focusing on actors' institutionally embedded actions of creating, maintaining, and disrupting institutions means that the institutional work perspective draws attention to the intentional nature of agency and the categories of institutional work (Lawrence & Suddaby, 2006).

The work of creating institutions involves rule establishment as well as reward and sanction systems. Institutions can be maintained by ensuring the rules and systems are adhered to and focusing efforts on maintaining institutions (Beunen

& Patterson, 2019; Canning & O'Dwyer, 2016; Lawrence & Suddaby, 2006). Disrupting work involves "work in which state and non-state actors worked through state apparatus to disconnect rewards and sanctions from some sets of practices, technologies or rules"; attempts to "disrupt institutions by disassociating the practice, rule or technology from its moral foundation" and "undermining core assumptions and beliefs" which stabilize institutions (Lawrence & Suddaby, 2006, pp. 235-237). Similarly, institutional work involves actions towards strengthening and reinforcing dynamics, and anticipating actions and counteractions (Patterson & Beunen, 2019). Further, actions aiming toward structuring alternative institutional arrangements can be perceived as actors' efforts to emancipate themselves (Mair & Marti, 2009).

Various studies have shown that the process of creating, maintaining, and disrupting institutions is not step-by-step, but rather fleeting and fluid in nature, and they have understood the messiness of day-to-day practices (e.g., Canning & O'Dwyer, 2016; Empson et al., 2013; Hayne & Free, 2014). Focusing on practicalities and actions in praxis means that the institutional work research streams aim to bridge academic discussion and practical relevance.

2.4.1.1 Habitual and reflexive agency and concept of power

Even though the transformation of institutions is approached by institutional work in a holistic manner, achievements from an institutional work perspective are not undisputed, as the approach is suggested to entail a plethora of conceptual and methodological problems (Hwang & Colyvas, 2011; Modell, 2015, 2020; Willmott, 2011, 2014; Zilber, 2013). These challenges are mostly linked to the concept of mobilized power, as well as reflexive and habitual agency⁵ (Caetano, 2015, 2019; Elder-Vass, 2010, 2015; Fleetwood, 2008; Vogler, 2016). Modell (2020) observed that there is a tendency to conflate the notion of agency either downwards, upwards, or centrally. As goal orientation and strength to act cannot be over-emphasized (Hwang & Colyvas, 2011; Kaghan & Lounsbury, 2011; Modell, 2015), overly optimistic reflexive agency may not be translated into institutional change (Willmott, 2011 2014). This upwards conflation refers to the overemphasized individual or actor-centric approach and intentionality (Hwang & Colyvas, 2011; Kaghan & Lounsbury, 2011; Modell, 2015). Downward conflation de-emphasizes human agency in institutional transformation. There is a risk of central conflation if there is no clear distinction applied between habitual and reflexive agency

⁵ The notion of reflexivity refers to the ability to deliberate on practices in their respective institutional contexts (Archer, 2007; Lawrence et al., 2011; Lawrence et al., 2009; Suddaby et al., 2016). Habitual agency refers to routines, habits, and internalized intensions (Battilana & D'Aunno, 2009; Lawrence, et al., 2009, 2011).

(Modell, 2020). Notwithstanding the critique, several studies have showed how reflexivity plays an important role in empowering agency and the consequent actions (Caetano, 2019). Goretzki et al. (2013) demonstrated how purposive actions institutionalized a new management accountant role. Similarly, recent studies note engagement in habitual and reflexive agency in interplay (e.g., Aleksandrov, 2020; Aleksandrov et al., 2018; Malsch & Gendron, 2013).

As the actors are mostly reflexive and capable (Suddaby et al., 2016), the impact of the institutional work is affected by their social skills, social positions and networks, formal authority, and expertise (Battilana et al., 2009; Canning & O'Dwyer, 2016; Daudigeos, 2013; Lawrence & Suddaby, 2006). One example of this is hybridized professional groups, or practice-based experts, who can be a strong force for practical and political actions as well as in institutionalization (Hayne & Free, 2014; Quack, 2007). Similarly, the exercise of power may take place at different levels of an organization and the wider external environment (Mulligan & Oats, 2016), as explained by Fligstein (1985) who delineated the complex organizations as arenas of struggle.

Power is affecting and affected by institutional processes (Lawrence et al., 2009), as also observed in studies showing power relations and contradicting interests (Richardson & Kilfoyle, 2016) or as constant negotiations of power and exercised power among different actors regarding environmental accounting practices, over twenty years (Gibassier, 2017). Similarly, Aburous (2019, p. 12) examined power relations in the roles and actions of two groups in relation to changing accounting practices, as well as the actors' intentions to protect their respective interests, and further highlighted "relinquishing" and "encroachment" as types of institutional work. Institutional work thus implies reactive and proactive adaptations by actors, and a constant tension through "rule-taking" and "rule-making" (Busco et al., 2008; Patterson & Beunen, 2019).

To conclude, the changing role of the management accountant is often studied through institutional theories. Recently, the growing body of accounting research has drawn on the concept of institutional work and institutional logics. By focusing on actions aiming to create, maintain, and disrupt institutions, even under multiple or competing institutional logics and by focusing on practicalities, these research streams aim to bridge academic discussion and practical relevance. Importantly, by addressing habitual and reflexive agency as well as the power relations of the actors, these strands of institutional accounting research contribute to, and provide valuable insights into, the changing role.

3 THE SUMMARIES OF THE ESSAYS

This dissertation includes three related essays, which are reviewed in the remainder of this section. The contribution made by each individual essay is outlined below.

3.1 Management accountants' images, skills, and characteristics in job advertisements – branding vs. reality.

The first essay examines the idealized image, expected tasks, skills, and characteristics of management accountants, and provides a framework which summarizes the ideal role. Similarly, the aim is to analyze whether the ideal image is actualized through practices. The ideal image is first studied through global technology company job advertisements and internal documentation. Actual practices are then analyzed through semi-structured interviews with management accountants, and operational managers to reveal how the image is actualized. Thus, this qualitative study combines expectations and the actual role of management accountants. It draws upon empirical material from a global case company and gets support from the theoretical aspects of employer branding in early recruitment phase.

The findings are based on the expectations analyzed through job advertisements and internal documentation containing tasks, skills, and characteristics, and suggest that the ideal management accountant is framed as a strategic business partner. Thus, contrary to an earlier study by Lepistö et al. (2016) based on job advertisements indicating a lack of business focus, the findings of this study suggest a strong business orientation (cf. Albu et al., 2011; Azan & Bollecker, 2011; Graham et al. 2012; Quinn & Rochford, 2013). The suggested ideal of a management accountant as a strategic business partner is located at the far end of the management accountant categorization illustrated by earlier studies (Burns & Baldvinsdottir, 2005; Graham et al, 2012; Karlsson et al., 2019a; Lambert & Sponem, 2012). The strategic business partner is suggested to possess a wide variety of skills and capabilities, from traditional analytical skills (cf. Lepistö et al. 2016; Zoni, 2018), and business partnering (Quinn & Rochford, 2013), to various soft skills (Rios et al., 2020). Whereas previous studies emphasized digital capabilities as future requirements, however, they were not supported in this study (cf. Andreassen, 2020; Heinzlmann, 2018; Oesterreich & Teuteberg, 2019). The framework in Figure 3 summarizes the findings from the first essay regarding the skills and characteristics suggested to belong to a strategic business partner.



Figure 3. Strategic business partner framework.

The findings indicate that a strategic business partner should possess core financial skills and IT skills, should act as a custodian for compliance and internal controls, have business knowledge, be able to communicate efficiently, and influence and build relationships. Further, management accountant acting as a strategic business partner is expected to drive changes and be self-motivated.

However, as the management accountant practices identified through the interviews illustrated an operational, short cycle focus, especially at the local and regional levels, the ideal image of a strategic business partner was given only limited support. A dissonance was identified between the ideal image and practice, as management accountants don't have time allocated for strategic topics (cf. Goretzki & Messner, 2019). Further, whereas involvement in strategic topics relies on the expectations of operational managers (cf. Byrne & Pierce, 2018; Järvenpää, 2007, 2009; Lambert & Sponem, 2012; Oppi & Vagnoni, 2020; Wolf et al., 2015), management accountants don't necessarily possess the required skillset for strategic topics (cf. Karlsson et al., 2019b; ten Rouwelaar et al., 2018). The ideal image thus entails an element of companywide employer branding, aiming to attract management accountants (Cable & Turban, 2001; Gatewood et al., 1993; Jännäri et al., 2018). This essay shows the interplay between the idealized, 'branded' image and actual practices of a management accountant and contributes to management accounting practice by showing that the wide variety of expectations are not anchored in practice. It can be argued, however, that the ideal image visible in job advertisements is a signal from employers regarding the expected candidacy (cf. Kuokkanen et al., 2013) and it is used to attract the right kind of candidates (Jännäri et al., 2018).

The perceptions shared through job advertisements of the ideal strategic management accountant thus contributes to a common understanding of a management accountant's role. The question which still remains, however, is whether it is possible to find balance between the ideal image of a strategic

business partner and the set of practices, and how the conflicting expectations are managed.

3.2 Management accountant – gendered image

The second essay contributes to the discussion of a management accountant's gendered image through the analysis of the global case company job advertisements, semi-structured interviews, and internal documentation. Job advertisements are an institutional level mechanism of doing gender. They entail gendered connotations and projections of the ideal candidacy (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). Gender is also institutionalized through practices in a social and cultural context (cf. West & Zimmerman, 1987). Thus, the empirical material in this essay offers a holistic and intriguing perspective on the research topic.

The findings of the critical content analysis of job advertisements indicate a strong masculine dominance in the management accounting profession. A wide variety of masculinities in the management accountant image is perceived (Broadbent, 2016; Enis, 1998). Similarly, case company documentation and semi-structured interviews with 11 operational managers and 20 management accountants produced a gendered ideal candidacy with a wide variety of masculinities in a deeply rooted male dominant engineering and technological focused culture. Gender was thus produced in social structures as a dynamic process of interaction between actors, practices, processes, and expectations.

These masculinities were suggested to entail inequalities and asymmetries which in turn lead to the subordinated position of femininity and underrepresentation or even exclusion of women in top management (e.g., Broadbent, 2016; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017; Lupu, 2012; Siboni et al., 2016). Although there was equality in junior, entry level positions, the top management accountants were usually men. In addition, female management accountants were expected to adjust their behavior and practices towards more accepted, masculine norms. Thus, female management accountants were themselves amplifying the masculine dominance and superior position.

As deeply rooted ways of acting in a cultural environment are hard to change, the gendered, masculine framing prevalence in management accounting might continue. The inequalities and asymmetry in top management positions may last. This can have severe effects. Organizations may jeopardize their future by underutilizing their resources and limiting inclusion of women in top management.

This essay expresses a critique as the previous management accounting literature has neglected to highlight the gendered, masculine prevalence. As in many companies, gender diversity targets contradict with the perceived gendered image, this may cast a long shadow over endeavors towards gender diversity in general. The struggle indicated may therefore continue, as highlighted by Jeacle (2011) and later by Broadbent (2016).

3.3 Management accountant – Management accountant’s role – A change through institutional work perspective

The third essay reports on a qualitative and interpretive case study focusing on the institutionalization of the management accountant role and shows the forms of institutional work towards strategic business partner during the past 20 years in a global company. By drawing on the case company’s longitudinal documentation and 31 semi-structured interviews with management accountants and operational managers, this paper contributes to the scholarly discussion on the institutionalization of the management accountant role and “making business partners” (Järvenpää, 2007).

According to the findings from the first phase of the study, concentrating on the case company’s variety of documentation, the management accountant role is suggested to have evolved to that of a *strategic business partner* (c.f. Burns et al., 2014; Burns & Baldvinsdottir, 2005; Granlund & Lukka, 1997, 1998b; Järvenpää, 2001; Lukka & Järvenpää, 2018; Ma & Tayles, 2009; Nixon & Burns, 2012) which avoids very detailed level operational management accounting tasks (Goretzki & Messner, 2019; Morales & Lambert, 2013). The role is suggested to have evolved in the following steps: 1) number cruncher, 2) business partner, 3) lean business partner, and 4) strategic business partner. This journey towards strategic business partner can be seen as a product of purposive actions and of particular forms of institutional work; for example, advocacy, mimicry, educating and enabling work (Canning & O’Dwyer, 2016; Goretzki et al., 2013: micro-processes of institutional work, Järvenpää, 2007: cultural change interventions; Lawrence & Suddaby, 2006). The findings from the second phase of the study, however, the interviews with operational managers and management accountants, suggest that forms of institutional work encompass both habitual and reflexive agency and the interrelationship between management accountants and operational managers which influence and constitute the role (cf. Lawrence et al., 2013). Thus, contrary to the findings suggesting the institutionalization of the strategic business partner role in the first phase of this essay, the interviews with operational managers and management accountants reveal how practices and purposive actions supplant the

propagated role and lead to the current hybridized role of a management accountant (Goretzki & Messner, 2019; C. Oliver, 1991). It can thus be argued that the strategic business partner role is not routinized and embedded in management accountant practices, but is in partial discord with the propagated, expected role and practice. It seems that the role is institutionalized with the emergence and confluence of the competing logics of “number crunching” and “business partnering” and is thus conditional on these logics (Malsch & Gendron, 2013; Yee 2020).

Similarly, the essay sheds light on how unintentional tension and power relations affect the institutionalization of the management accountant role at the micro, meso and macro levels (local, regional, and global levels) as the change is derived from constituted the exercise of power. The evolution of the role may thus be dependent on the actions and expectations of operational managers, as management accountants seem to be subordinate to operational managers. Equally, management accountants seem to experience tension and distress while trying to balance asymmetric requirements under competing logics (cf. Byrne & Pierce, 2018; Chiwamit et al., 2014; Hayne & Free, 2014; Järvinen, 2016; Lounsbury, 2007; Rautiainen & Järvenpää, 2012; Rautiainen et al., 2017; Yee, 2020). As individual actions do not sufficiently mobilize collective agency and emancipate management accountants from the “number crunching” role, even though tension may have triggered and amplified the actions, the role institutionalized as a hybrid (cf. Canning & O’Dwyer, 2016; Leung et al., 2014; Malsch & Gendron, 2013; Mair & Marti, 2009; Nilsson, 2015; Suddaby et al., 2016; Tuominen & Lehtonen, 2018). Thus, the struggle with a variety of demands, lacking tools and skills, and the inability to maneuver in a complex matrix organization with competing demands evidently leads to a failure to reach the propagated role. This essay illustrates the complex, dynamic interplay of actors and their emerging and stabilized power relations entwined to engender hybridized role, and it supports earlier studies stating that reflexive agency cannot be over-emphasized in institutional change (Hwang & Colyvas, 2011; Kaghan & Lounsbury, 2011, Modell, 2015), as instigated strategic business partner role may have only limited symbolic value and function.

4 CONCLUSIONS

This dissertation has aimed to contribute to the management accounting literature by extending our knowledge regarding the role of the management accountant through three independent essays. This final chapter seeks to bring the discussion onto a more general level by elaborating the most significant implications of this dissertation. Further, it recommends some future avenues of research.

This dissertation presents ideal image and role as a strategic business partner. Similarly, it makes a major contribution to understanding the actual, institutionalized role of the management accountant. It shows how the long-lasting efforts and actions towards the institutionalization of the strategic business partner role have been extensive, but without ultimate fulfillment. The actions and interplay between different actors have not institutionalized the role as a strategic business partner, but it has been hybridized. This hybridized form of management accountant contrasts with the findings of a strong business partner ideal. As the role has not been actualized and anchored in practice as propagated, the ideal image is suggested to have only ceremonial value. The image is used to attract appropriate management accountants, however, partially as a result of branding efforts by employers. Despite this, the ideal image is suggested to represent the real requirements of employers, but also simultaneously shape the perceived common understanding of the profession. Further, this dissertation resulted in a unique and significant finding in that the ideal image of the management accountant is gendered. This highlighted masculinity places female management accountants into a subordinated position, and results in the underrepresentation and even exclusion of women in top management positions.

4.1 Scientific implications

This partially interdisciplinary dissertation in the realm of management accounting contributes scientifically by approaching the research questions through synthesized theoretical elements of employer branding, doing gender and institutional work, as illustrated in the respective essays. Similarly, a qualitative, interpretative case study, taking a critical approach, provides unique settings from a global technology company perspective. The dissertation provides a richness of longitudinal data, interviews, and job advertisements through the natural settings of the management accounting field. It thus makes a methodological contribution by using several empirical materials in each of the essays. It shows alternative ways and theoretical lenses through which to study the image of the ideal management accountant, as well as the actual practices and the role of the management

accountant. This study answered the call of Goretzki and Messner (2019) and suggested that local and national contexts and the reactions to an ideal image were not particularly divergent or differentiated from each other.

Compared to previous management accounting studies, the findings in this dissertation show that the ideal image of a management accountant is suggested to be that of a strategic business partner. The role is at the far end of the continuum of the current research regarding the role of the management accountant as “bean-counter” vs. “business partner” (Burns & Baldvinsdottir, 2005; Graham et al, 2012; Karlsson et al., 2019a; Lambert & Sponem, 2012, Rieg, 2018). Similarly, as shown by Goretzki and Messner (2019), challenges regarding workload and time consumption impacted the practices and the role of management accountants. Further, whereas the actualization of the ideal role was highly dependent on the expectations of operational managers illustrated in the earlier literature (e.g., Byrne & Pierce, 2018; Järvenpää, 2007, 2009; Lambert & Sponem, 2012; Oppi & Vagnoni, 2020; Wolf et al., 2015), the findings in this dissertation suggest that management accountants were in a subordinated and powerless position to act as strategic business partners. Thus, the change towards being a strategic business partner was not instigated by reflexive individuals reacting to contradictions and mobilizing a collective agency, as seen in other studies (Leung et al., 2014; Nilsson, 2015; Tuominen & Lehtonen, 2018). The actors were not fully capable of consciously deliberate themselves from number crunching and “bean-counter” work (cf. Canning & O’Dwyer, 2016; Malsch & Gendron, 2013; Mair & Marti, 2009; Suddaby et al., 2016; Tuominen & Lehtonen, 2018). Consequently, the dissertation supports earlier studies stating that reflexive agency cannot be over-emphasized in institutional change (Hwang & Colyvas, 2011; Kaghan & Lounsbury, 2011, Modell 2015). As opposed to the findings of Voronov and Yorks (2015), however, the interviewees largely and consistently apprehended and experienced the contradictions between the role expectations. Thus, as complementing previous studies about “making business partners” (Järvenpää, 2007) this study indicates how the ideal role is not actualizing through institutional work, but rather taking a hybridized form. Further, by adding to the critical literature on business partnering (e.g., Morales & Lambert, 2013; Goretzki et al., 2013; Goretzki & Messner, 2019; Järvenpää, 2007), the findings in this dissertation suggest that the evolution of the management accountant role towards business partnering involved purposive actions, but also unintentional tension and power struggles.

Whereas a management accountant’s ideal image is expected to be that of a strategic business partner, this role was not anchored in practice. Thus, following the suggestion of Goretzki et al. (2013) to study the concrete changes in management accounting practices, it can be argued that the instigation of the

strategic business partner role had only limited symbolic value and function. This dissertation contributes to the scholarly discussion regarding the idealized image and role of a management accountant by suggesting that the ideal image is instead to be seen as an element of employer branding rather than an actual image or role (cf. Jännäri, 2018, Kuokkanen et al., 2013). Hence, this study draws on employer branding to explain this gap between the ideal image of the management accountant and the actual practices.

Further, this dissertation utilized a doing gender perspective to study the gendered role of a management accountant. The role is suggested to be gendered, with a wide variety of masculinities, thus providing an explanation of why the current top management positions involve gender bias. These findings are supported by earlier accounting literature showing the masculine nature of accounting (e.g., Adapa, 2016; Anderson et al., 2005; Kim, 2004) and showing the inequality between genders and exclusion of women in top management positions (Broadbent & Kirkham, 2008; Broadbent, 2016; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017; Lupu, 2012; Siboni et al., 2016; Zoni & Pippo, 2017). However, the studies so far have concentrated mainly on financial accounting or auditing, and thus this dissertation raises awareness of this topic also in the management accounting domain in a unique way. It expresses critique towards management accounting discourse for neglecting to highlight the gendered, masculine framing prevalence in management accounting.

As opposed to Komori's (2008) findings, the results of this study indicate there is a higher likelihood that women will be successful as management accountants when they demonstrate a strong masculine behavior and working style (cf. Carmona et al., 2018; Tienari et al. 2005). In this regard, the findings of this study also differ from the proposition by Hull and Umansky (1997), who argued that managers devalue female accountants who possess masculine behavior styles. Similarly, there is only a little support for Johnson et al. (2008) or Carmona et al. (2018), where both feminine attributes and sensitivity combined with strength were needed from females, as this study suggests strong support for female masculinity entailing strong masculine behavior and characteristics. In summary, female masculinities are not stigmatized, but reinforce the superior position of masculinities in relation to femininities, as also proposed by Laszlo Ambjörnsson (2020).

4.2 Practical implications

The findings of this dissertation can provide guidance for practitioners and organizations. This dissertation illustrates how job advertisements act as mediators of the perceived ideal management accountant. They share the expected image from an employer perspective. This shared perception as a strategic business partner ideal seen through job advertisements contributes to the formation of a common understanding of the management accountant role. This representation of ideal candidacy illustrates the characteristics of the ideal management accountant and thus the true expectations of employers at a given time and setting (c.f. Jännäri, 2018; Kuokkanen et al., 2013). This in turn, provides insights for the practitioners of management accounting to support their understanding of the construction of the ideal candidacy. The ideal role seems to be discordant with reality, however, and the actualized role is currently seen as hybridized. This may entail challenges at a later stage of employment, as the expectation may not be fulfilled. Job advertisements may be part of a company-wide employer branding intended to increase attractiveness and seduce candidates. The strong branding element in job advertisements means that employee expectations are not necessarily met (cf. Backhaus & Tikoo, 2004). This dissertation contributes to constructing the future role of a management accountant and suggests the ideal and future direction of the role as a strategic business partner. Such guidance toward the future is beneficial for practitioners of management accounting.

Organizations and practitioners can benefit from understanding the significance of gendered management accounting. This dissertation thus strengthens its contribution by offering an approach to the management accountant ideal candidacy from a gender perspective. It offers a view of the masculine prevalence of the ideal candidacy of the management accountant. These perceived masculinities may impact on the perceived belongingness towards employers (c.f. Peltokorpi, 2020). The results show that masculinity is enacted in dynamic process leading to inequalities, and the rarity of female management accountants in top management: equality exists only in entry level positions. This biased situation limits companies in utilizing their full potential, as there is only narrow inclusion of women in top management. This dissertation provides a view of the gendered construction of the profession which should be taken into consideration among employers, especially if aiming towards gender diversity and the full utilization of resources in the workplace. In general, the results show that the potential offered by gender diversity is not fully utilized. The situation might change if more drastic and stronger actions are implemented, such as gender quotas and diversity programs with specific actions.

Similarly, this dissertation crucially points out the struggle faced by female management accountants. The biased situation affects female management accountants as they are expected to adjust their behavior towards masculine one. Female management accountants are therefore amplifying the superior position of masculinity themselves. This dilemma should be consciously handled by organizations, as well as by practitioners themselves.

The study also discussed the role of job advertisements from a gender perspective. Some ideas and guidance were presented for improving gender balance by using gender-neutral wordings in job advertisements.

While considering changes to the management accountant role, this dissertation points out that very systematic planning and firm actions towards a greater role as a strategic business partner were not sufficient. There were always competing logics and forces pulling management accountants in opposite directions than the propagated role of a strategic business partner. It would thus be beneficial to take these competing logics into consideration during change or transformation projects. This dissertation also highlighted that power relations and competing expectations have a significant effect on endeavors regarding the evolution of the role.

Similarly, as the role change towards a more strategic management accountant is desirable from the employers' perspective, individual management accountants may see the need for the changes. There have been indications in this dissertation, however, that these individual endeavors may face challenges, as the asymmetric requirements under competing logics are evident. Further, management accountant seems to be in a subordinate position to operational managers. The actualization of the role depends on their expectations. The failure to reach the desired role could be inherited from this struggle with various demands, and a possible lack of the tools and skills, or inability to maneuver in complex organizations with competing demands. It would thus be beneficial for practitioners to take these findings into consideration when setting expectations for the management accountant role, so that management accountants are not primed for failure. Similarly, this study has presented the future skillset, and it would be valuable for practitioners to understand this to act as a partner to business in the best way in the future.

4.3 Reliability and validity

The reliability and validity of interpretative case studies and their theoretical generalizability have been subject of lively scholarly discussion (Ahrens, 2008;

Kakkuri-Knuuttila et al., 2008a, 2008b; Lukka & Kasanen, 1995; Lukka & Modell, 2010; McKinnon, 1998; Vaivio, 2008), as reality is subjectively generated in these studies through human interaction (Ahrens & Chapman, 2006; Chua, 1986). Typically, researchers stress the importance of the thoroughness of analysis, interpretation, the efficient triangulation of research methods, as well as a deep understanding of the research object and its environment. A successful, properly conducted case study can convince readers of its validity, thus making a credible impression (Chua, 1986; Lukka & Kasanen, 1995; Modell, 2005; Yin, 1984).

There are some preconditions for generalizability, such as a deep theoretical knowledge of the research subject, and the interpretation of prior empirical results which are then used to interpret the results of the study in question. The isolated observations of case study can earn more general status through these contextual generalizations. Generalizable findings thus require a deep understanding of real business context of the study (Lukka & Kasanen, 1995). Validity is often linked to the capacity to provide rich explanations, thick emic accounts of researched subjects, and combine this with etic, a theoretically informed element. The process of validation is thus not necessarily separable from the development of explanations (Lukka & Modell, 2010).

Similarly, validity and reliability, that is whether researchers can rely on the data collected, cannot be sensibly distinguished from each other (Ahrens & Chapman, 2006). Jeopardizing reliability is often associated with the risk of a researcher's selective perception and interpretation, a researcher's presence influencing the case, a researcher's limitations in recognizing complexities of the human mind, and lacking data access (McKinnon, 1998). Chapman (2004; 270) suggests that procedural reliability, contextual validity, and transferability should be emphasized in qualitative case studies.

This study has its limitations, as it is a qualitative, single case study situated in a global technology company setting, with limited empirical evidence, and thus cannot necessarily be transferred to other contexts. Similarly, the study contains subjectivity during the research process due to its nature, however, effort has been made, and several procedures used, to increase the validity and reliability of the findings.

To increase procedural reliability, the aim of this research was clarified early in the process, procedures were extensively planned and the process steps were thoroughly designed and carefully executed (Scapens, 2004). The selected case was perceived as informative, had long traditions and history, and possessed a large community of management accountants. It also provided contrasting settings as a male dominated technology and engineering organization. Similarly,

all three essays benefited from extensive access to multiple empirical materials. Combining several empirical materials, including the longitudinal material in the third essay, into triangulation, increased the validity and reliability of the findings (Golden-Biddle & Lock, 2007; McKinnon, 1988; Vaivio, 2008) and enabled theoretically integrated explanations (Modell, 2009). Job advertisements and interviews, alongside with case company documentation such as material on the tasks and roles of management accountants, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, the intranet, and various project documentations and presentations throughout the past 20-year period, allowed fine-grained observations.

My 25 years of extensive experience working as a management accountant provided a solid basis on which to understand the real business context and reality of interviewees (Lukka & Kasanen, 1995). Being aware of possible selective perceptions and unconscious bias, I purposefully aimed to keep a certain distance from, and neutrality regarding the subject under study. Care was thus taken during interviews not to lead the interviewees in predefined paths, but rather to listen and aim to understand the reality described (McKinnon, 1988; Vaivio, 2008). The selected, highly experienced, and knowledgeable interviewees represented both management accountants and operational managers from multiple layers of the case organization. These 31 informants provided rich empirical field data from practice (Baxter & Chua, 1998; Yin, 2003).

The field data was diligently documented. Analysis of the collected data began during the data gathering phase, which enabled deeper and more accurate reflections on the findings (Ahrens & Chapman, 2006; McKinnon, 1988, Vaivio, 2008). Robust and rigorous analysis was aimed for when focusing on the research questions and using abduction that combines inductive and deductive research strategies and enables movement back and forth between material from the field, the theory, and the accounting domain (Ahrens & Chapman, 2006; Alvesson & Kärreman, 2007; Lukka, 2014; Lukka & Modell, 2010).

Similarly, triangulation through method theories provided an opportunity to gain new insights in this research (Hoque et al., 2013; Lukka & Mouritsen, 2002; Lukka & Vinnari, 2014; Modell, 2009; Vaivio, 2008). Several theoretical lenses, such as institutional work and doing gender theory, were utilized in the essays to simplify reality (cf. Lukka & Vinnari, 2014; Pettigrew, 1995; Tsang & Ellsaesser, 2011) and provide a fresh understanding of the patterned relationships between social actors (cf. Glaser & Strauss, 1967; Golden-Biddle & Lock, 2007).

Finally, the results were discussed intensively with the highly knowledgeable and experienced co-authors of the essays. The research procedures and findings were

thoroughly explained in the essays. Rich accounts and “thick descriptions” from the field were provided, together with references to elements from earlier studies to enable the validity of research (Geertz, 1973; Lukka & Kasanen, 1995).

4.4 Towards the future

The findings from this dissertation indicate that the ideal role of management accountant is the strategic business partner. However, the practice and actualized role seems to be somewhat different, as it is hybridized towards more traditional management accountant with a stronger focus on “number crunching”. In future studies, it would be beneficial to understand how management accountants find a balance between the ideal role of the strategic business partner and the praxis, which is not necessarily as glamorous. The question thus remains as to how management accountants cope with conflicting expectations, especially under competing logics. Similarly, it would be valuable to further examine whether these expectations under competing logics are manageable or whether they cause frustration. Future studies should explore whether the possible tension and pressure lead to role conflicts, as shown by Byrne and Pierce (2018), for symbolic categorizing work as suggested by Morales (2019), or remediating identity work, as described by Goretzki and Messner (2019). It would also be valuable to understand whether these challenges affect the identity of management accountants otherwise.

Where there is dissonance between the management accountants’ own understanding of the role and the operational managers’ or top management expectations, it would be beneficial to understand if it is possible for management accountants to address the burgeoning discrepancy to emancipate themselves from the possible contradictions (cf. Clune & O’Dwyer, 2020), or, further, to examine ways to reduce these discrepancies (cf. Horton & Wanderley, 2018). Future research should highlight whether it is possible to find a satisfying balance through all the contradictions, and what that rewarding path would be.

As this dissertation has criticized the previous literature on management accounting as neglecting to highlight the gendered, masculine prevalence in the field, more research regarding the gendered nature of management accounting is required. This challenging topic has seldom been researched, but it deserved more focus from management accounting researchers. It seems that employers do not fully utilize their resources, as female management accountants are underrepresented and even excluded from the higher layers of the organizations.

As argued, the suggested gendered framing of management accounting is causing struggles and challenges for female practitioners.

Although this study might be affected by its setting in a male dominant engineering industry, it would be beneficial to study gendered management accounting in other settings by exploring the mechanisms leading to the institutionalization of the gendered professional. Other organizational arrangements and modern ways of working provide further opportunities to examine the role of management accounting in gendered workplaces. As also suggested in this study, however, the masculine prevalence might be casting a long shadow over endeavors towards gender diversity in general, and it is valuable to understand whether this struggle will continue in the future, as highlighted, for example by Jeacle (2011), and later by Broadbent (2016).

Future research should focus on ways to cope with this struggle and the gendered framing of the management accounting profession. Researchers could consider whether women should assimilate into masculine framings or whether the role should be reformed to be more women friendly. This research can be extended further, and the researchers might highlight how gender diversity could be truly advocated, fostered, and institutionalized in various settings. Further, as job advertisements have long been suggested to produce gender, it would be instructive to analyze whether the prevalence of masculine framing in job advertisements is habitual, conscious, or intentional employer branding, or whether it is a way to shape the profession towards masculinity.

The evolution of the management accountant role was studied through institutional work and institutional logics in this dissertation. The work done towards the desired role seemed to be tremendous, however the achieved role was not that propagated, but was supplanted by a hybridized role containing an element of the traditional management accountant role. Thus, the future studies could further analyze the actions taken and what is required to achieve this propagated, ideal strategic business partner role. Further, it would be fruitful to consider the expected role of management accountants in the future, if not as strategic business partners. Are we going to experience changes in the ideal role due to digitalization, where a management accountant's digital savviness will compensate for their current subordinate position (cf. Knudsen, 2020)? Or are we facing a more segregated landscape with more modern finance operating models, where business partners are diverted from centers of excellence, focusing on routine types of work, and from technical gurus and data scientists? Is it possible to find a satisfying and value-adding operating model for management accountants in the future, leading to a rewarding and satisfying role?

In this dissertation, it was argued that the ideal management accountant is a strategic business partner carrying masculine connotation aiming to achieve closeness to business. In praxis, however, this ideal image is only partially actualizing, as traditional areas of management accounting supplant the ideal role. Similarly, the role has institutionalized through habitual and reflexive agency with the entailed power relations under competing institutional logics and emerging tension. The findings of this dissertation, combined with the extant literature, suggest that we have still much to learn about the ideal candidacy, the actual role, and its evolvement, including from a gendered perspective. Further investigations addressing the evolving role of management accountants hold much promise as regards shedding more light.

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2. Ala-Heikkilä, V., Järvenpää, M., & Lämsä A-M. Management accountant - gendered image. Submitted paper under review process (June 2021).
3. Ala-Heikkilä, V., & Järvenpää, M. Management accountant's role - A change through institutional work perspective. Submitted paper under review process (April 2021).

Management accountants' images, skills, and characteristics in job advertisements—branding vs. reality

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Abstract

Purpose – The aim of this study is to explore the management accountant’s idealized image, expected tasks, skills, and characteristics. Further, to shed light on whether this ideal image based on the case company’s job advertisements and documentation is actualized in practice or whether the perceived image is more to be interpreted as a seduction through employer branding.

Design/methodology/approach – A qualitative design draws upon case company’s 100 job advertisements, various internal documentation, and 31 semi-structured interviews with management accountants and operational managers entwined with early recruitment-related theoretical aspects such as employer branding.

Findings – The findings indicate that the ideal management accountant contains elements of a strategic business partner. However, that ideal image to some extent reflects an unobtrusive dissonance and discrepancy with reality, and as such it entails a strong element of companywide employer branding, as the image is suggested to be used to attract management accountants.

Research limitations/implications – This study is an in-depth case study with a limited sample of operational managers and management accountants as well as a limited number of job advertisements.

Practical implications – The results provide an understanding of the expected image of the management accountant through which management accountants and employers can further address the suggested dissonance and ambiguities.

Originality/value – This paper provides an in-depth analysis of the expectations towards management accountants, emphasizing the element of employer branding. It shows the ambidexterity of the interplay between the “branded” and idealized image of the management accountant and the actual practice, thus contributing to the management accounting literature. The study shows how the wide variety of expectations toward management accountants have not been anchored in practice.

Keywords management accountant, image, job advertisement, employer branding, recruitment

Paper type Research paper

1. Introduction

Wanted: *“Exceptional analytical, decision-making, and planning skills plus the ability to be a strategic leader and innovator”* (Job advertisement for Senior Controller, Raleigh, North America). *“Become an ambassador of an innovative brand and be a part of our success!”* (Job advertisement for Local Business Line Controller, Marseille, France). The way employers attract management accountants by portraying an intriguing, ideal image is fascinating, as shown in this excerpt from a case company’s job advertisement. Here the ambidexterity of management accountant tasks and business partner characteristics are entwined. The topic has drawn a lot of scholarly attention since the seminal studies of Simon et al. (1954) and Sathe’s “strong controller” in 1983, thus revealing the controversial ideal image of the management accountant.

The contribution and aim of this study are twofold. First, this study aims to contribute to the scholarly discussion by investigating the ideal image of management accountants through job advertisements and internal documentation in a global case company. Second, in building on these expectations, the study focuses through semi-structured interviews on actualized practices perceived by management accountants and operational managers. Further, this study attempts to understand whether the idealized image through job advertisements and the company’s internal documentation is recognized and acknowledged by management accountants and operational managers or whether the image exhibits an unobtrusive dissonance and discrepancy with the reality. Despite the richness of research regarding the management accounting role and image, there is a need to

understand more how the ideal candidate image is framed through set expectations of job advertisements and internal documentation and similarly whether there is solidity in the expectations as perceived by management accountants themselves as well as operational managers. This is interesting and important, as previous studies often concentrate either on actual tasks management accountants are performing or those, they ought to perform based on the expectations. Further, the settings of these studies are often country specific, so that national and cultural differences are affecting management accounting (e.g., Ahrens, 1996a, 1996b; Granlund and Lukka, 1997; Järvenpää, 2007, 2009; Lukka and Järvenpää, 2018; Okano and Suzuki, 2007; Schäffer and Weber, 2018; Zoni, 2018). Thus, there are few studies concentrating on the ideal management candidate in a global company setting even though this might be very relevant as national and cultural differences have been diminishing, as stated by Granlund and Lukka (1998b) over 20 years ago. Thus, the global context—even within one company—would provide us a novel angle to enhance our understanding compared to studies performed with local empirics, first by illustrating whether the global or regional view entails new findings. Second, the study will show whether the ideal image provided by job advertisements differs from the management accountants' role, as suggested in previous studies. Furthermore, by using job advertisements, this study contributes by suggesting in which direction the management accounting ideal is heading. This is due to the claim that job advertisements usually aim to shape the common understanding of the role (Jeacle, 2008; Jännäri *et al.*, 2018; Kuokkanen *et al.*, 2013), as they show the most preferable profile if all options are open for employers to attract the most optimal candidate.

Previous studies suggest that management accountants' tasks have evolved from traditional "bean-counter reporting" (e.g., Friedman and Lyne, 1997), monitoring, and compliance toward consulting and service (Hopper, 1980; Mouritsen, 1996) and business support (Granlund and Lukka, 1997, 1998a; Järvenpää, 2001). Yet in previous studies based on tasks performed, a more traditional role of management accountant was suggested (Malmi *et al.*, 2001, Morales, 2019; Oppi and Vagnoni, 2020; Verstegen *et al.*, 2007), or a combination of performed tasks leading to a "hybrid" nature of management accountants (Burns and Baldvinsdottir, 2005; de Loo *et al.*, 2011, Karlsson *et al.*, 2019a; Rieg, 2018). These findings are more common than the findings in the study from Vaivio and Kokko (2006), which entailed no "bean counting" (cf. Goretzki *et al.*, 2013). Perceived management accountant tasks depend largely also on a manager's expectations (Byrne and Pierce, 2018; Järvenpää, 2009; Lambert and Sponem, 2012; Windeck *et al.*, 2015; Wolf *et al.*, 2015), type of company (Pasch, 2019; Yazdifar and Tsamenyi, 2005), or on the degree of decentralization of the management accountant function (Burns and Baldvinsdottir, 2005; Byrne and Pierce, 2007; Granlund and Lukka, 1998a; Järvenpää, 2007). This wide array of tasks requires different skills and characteristics, from traditional analytical skills toward more strategic, market orientation and communication skills (Granlund and Lukka, 1998a; Järvenpää, 2001, 2009; Karlsson *et al.*, 2019b; Oliver, 1991; Pierce and O'Dea, 2003; Siegel *et al.*, 2003; ten Rouwelaar *et al.*, 2018). Based on the multifaceted findings from earlier studies, it is of interest to understand what skills and characteristics are the most wanted in the global context and whether for example 21st-century soft skills (Rios *et al.*, 2020) are emphasized for management accountant requirements.

Regarding the scholarly discussion, it is necessary to know whether the role of the management accountant (controller) is expected to be strong (Sathe, 1983) and to focus on business partnering (Byrne and Pierce, 2007; Järvenpää, 2007) or focused more toward traditional tasks (Baldvinsdottir *et al.*, 2009). It is imperative therefore to understand what employers' expectations toward management accountants are and how the ideal candidate is articulated by employers in the recruitment phase.

Despite the richness of research regarding the management accounting role and image, there are only few studies that have utilized job announcements as a source of picturing the ideal management accountant. Studies with this flavor include those of Albu *et al.* (2011), Azan and Bollecker (2011), Graham *et al.* (2012), Lepistö *et al.* (2016), Quinn and Rochford (2013), and Zoni (2018). As those studies have utilized data mostly from one country (Romania, France, the UK, Finland, Ireland, and Italy, respectively), it is fruitful to examine whether globalized management accounting and global organizational factors (Granlund and Lukka, 1998b; Laitinen, 2006) are actualized in job advertisements or whether possible country differences or restrictions exist and prevail, as suggested in previous studies (e.g., Ahrens, 1996a, 1996b; Granlund and Lukka, 1997; Hiromoto, 1988; Järvenpää, 2001, 2007; Morales and Lambert, 2013; Schäffer and Weber, 2018).

Recruitment in a global company context provides an interesting setting to study the ideal image of management accountants. In the first phase of this study, job advertisements will be analyzed by investigating tasks, skills, and characteristics of the management accountant to tease out the idealized image of this role. Similarly,

the case company documentation will be studied to achieve a solid base for the second step of the study. Here we also understand how the findings about a form of proposed management accountant image are reflected in the recent management accounting literature. The second phase of this study covers semi-structured interviews with management accountants and operational managers. There the aim is to understand whether the findings from the first phase are seen as real in practice or whether the findings entail biases toward elements of employer branding to increase candidates' attraction.

The selected approach toward understanding the ideal image of the management accountant through job advertisements requires an orientation toward the employer branding concept. Employer branding together with job advertisements act in interplay and a mutual persuasion process toward attracting candidates with a perceived fit and the right chemistry (Backhaus and Tikoo, 2004; Martin *et al.*, 2011; Rampl and Kenning, 2014). Hence, the next section, Section 2, reviews the literature on expectations toward management accountants and the role of job advertisements as a means of employer branding to guide the empirical research. Next, the research design is presented in Section 3, followed by the empirical findings in Section 4. Finally, the paper closes with discussion in Section 5.

2. Management accountants' tasks, skills, and characteristics: the ideal image

The relevance of management accounting and the controversial role of the management accountant has drawn significant attention among scholars as well as practitioners. The vivid academic discussion regarding the bean counter vs. business partner role has actualized as tasks a modern management accountant should be performing to serve the business in the best way (Burns and Baldvinsdottir, 2005; Granlund and Lukka, 1998a; Johnson and Kaplan, 1987; Goretzki and Messner, 2019; Järvenpää, 2007). The business partner role is described in academic discourse with words like advice management and take part of decision making (Granlund and Lukka, 1997, 1998a; Lukka and Järvenpää, 2018; Zoni and Merchant, 2007); provide managers with business-relevant information for decision making (Hopper, 1980; Järvenpää, 2007; Sathe, 1983); and strategy formulation, system development, organizational designing or change management (Burns and Baldvinsdottir, 2005). Thus, the management accountant may also be interpreted as more strategic. In consequence, management accountants may take an active role in the strategic management process (Ma and Tayles, 2009). Nixon and Burns (2012) suggested that the key activities of strategic management accounting are “(1) development of a grand strategy, purpose or sense of direction, (2) formulation of strategic goals and plans to achieve them, (3) implementation of plans, and (4) monitoring, evaluation and corrective action” (Nixon and Burns, 2012, p.229).

There has been a discussion about whether the development of the role is desirable as such or whether management accountants should rather stick to their traditional main domain of reporting, analyzing, and internal control. There have also been critical voices asking whether the development toward business partnering is all that positive and whether the focus toward business is jeopardizing the main role of the management accountant as the guardian of the business (Burns *et al.*, 2014). When the management accountant is close to the business it is possible that challenges may be arising and operational managers are not welcoming tight control but appreciate and value a more flexible approach (Byrne and Pierce, 2007). Examples of this have been identified in earlier research and are seen as showing increased tolerance of data misreporting, number manipulation, slipping from integrity and steadfastness, and losing independence in general (Baldvinsdottir *et al.*, 2009; Burns *et al.*, 2014; Maas and Matějka, 2009, Hartman and Maas, 2010; Lambert and Sponem, 2005; Näsi, 2017). It has even been asked whether all organizations deserve a strong management accountant. The management accountant's profession and reliability depend heavily on the reputation (Caglio and Cameran, 2017; Carnegie and Napier, 2010; Rogers *et al.*, 2005). As Baldvinsdottir *et al.* (2009) suggested, "maybe the 'dull' and 'boring' management accountant is not so bad after all" (p.4). The traditional qualities of management accountant may be needed to ensure long-term performance and proper conformance (Baldvinsdottir *et al.*, 2009); thus, we may ask if the strong business partner is always so desired or feasible (Heinzelmann, 2018; Mack and Goretzki, 2017; Oliver, 1991; Sathe, 1983). However, this may further raise a question as to whether the management accountant image is "dull and boring" and without action

(cf. Miley and Read, 2012; Smith and Briggs, 1999; Smith and Jacobs, 2011); if so, does the profession become too unattractive? Hoffjan (2004), after analyzing advertisements and the image they entailed, suggested that management accountants focus on cost reduction rather than strategic or customer-related information, thus providing only little support for operational managers' work. Still, whereas Jeacle (2008) discovered that job advertisements were used to construct a "colorful accountant" image with an exciting social life, at the same time the stereotypical image of accountants has worsened from "dull" toward "unprofessional" (cf. Caglio and Cameran, 2017). Baldvinsdottir *et al.* (2009) investigated the image of accountants through Barthes' work on the rhetoric of images and Giddens' work on modernity. By looking at accounting software advertisements, they found that the image has changed, and the most recent advertisements drew on a hedonistic discourse where "endless pleasure without any kind of oppressive effort" (Baldvinsdottir *et al.*, 2009, p.876) is possible as a result of software automatization. They also raised a question regarding the role of advertisements as influencing the profession and whether the "hyper-reality that does not exist... only teasing the accountants" (p.880).

When recruiting management accountants, new hybrid skills and competences are typically acquired (Burns and Baldvinsdottir, 2005). Technical skills and traditional abilities related to management accounting are perceived as taken for granted, but soft skills and candidates' appearance as social, dynamic, and appealing are favored, i.e., traits that are associated with personal charisma. Consequently, candidates featuring only traditional management accounting competences and behavior are often perceived as unfit (Lepistö and Ihantola, 2018).

Rios *et al.* (2020) analyzed 18,318 US-based job advertisements in the business sector and provided rank ordering for the demand by employers for 21st-century skills as the following: written communication (23%), collaboration (22%), and problem-solving skills (19%), and oral skills (17%) (Rios *et al.*, 2020). Similarly, according to a study by Kuokkanen *et al.* (2013), today's ideal employee is suggested to be flexible and having high interpersonal skills. These authors examined the change in the Finnish employee ideal from 1944 to 2009 and saw that job advertisements had a central role in shaping the perception of an ideal employee. When the desired qualifications and expectations are shared through job advertisements, it enables the perception of the ideal employee. In addition, these researchers highlighted the evolving requirements where new interpersonal skills emerged. The findings showed that over that period there was an increase in characterizations of the ideal employee as exhibiting stress resilience, flexibility, productivity, inventiveness, and a desire to learn. The results were reflecting changes in the organization of work and the work culture. However, Grugulis and Vincent (2009) noted in their study that soft skills might also be presented as an alternative to technical skills and replacing technical power, leading to disadvantage, but "Like beauty, they (soft skills) exist largely in the eye of the beholder and can advantage employees" (Grugulis and Vincent, 2009, p.611. Kuokkanen *et al.* (2013) found that the employee ideal in the early 2000s was described with emphatic adjectives such as extremely efficient, excellent communication skills, deep understanding, good stress resilience, good proficiency, and genuine interest in the business. Moreover, the employees were responsible for adapting to changing environments and keeping their knowledge

and skills up to date. Similarly, leaders in general should possess a wide spectrum of valuable leadership capital such as strategic leadership, integrity, self-efficacy, and stewardship (cf. Fitzsimmons and Callan, 2016).

However, while Järvenpää (2001) noted that these general new employee ideals and competences seemed to be valid also in the case of management accountants, there are relatively few studies reflecting specifically on employers' expectations toward management accountants through job advertisements. Studies from Albu *et al.* (2011) and Azan and Bollecker (2011) indicated a tendency toward a hybrid form of management accountant inherited from ERP systems usage. In addition, they highlighted the importance of IT skills. Graham *et al.* (2012) suggested that the role of management accountant has enlarged from the traditional tasks of reporting and control toward a forward-looking role. However, they found that traditional tasks still dominated the role. Similarly, Lepistö *et al.* (2016) found that tasks with increasingly business-oriented connotations are not listed as common tasks in job advertisements. They indicated that management accountants' occupational domains seem to mostly involve very traditional tasks such as reporting and analysis and continuous development in the area of responsibility. In their study they also highlighted the required skills and characteristics. The most common requirements were relevant background education and experience. In addition, English language and IT and MS Excel skills were highlighted. The ideal candidate was a development-oriented, analytical person (Lepistö *et al.*, 2016). A similar focus toward analytical skills was suggested in a study by Zoni (2018). The required tasks were very much on the traditional side of the equation, namely

revenue and cost preparation, accounting, and month-end closing tasks. However, mergers and acquisitions identification and business strategy definition were also mentioned in over 50% of the job advertisements (Zoni, 2018). Quinn and Rochford (2013) showed traditional tasks entwined with business partnering as well as with communication and interpersonal time management skills as the most valuable skills.

In summary, the management accountant role and image are context bound, and the role contains wide variation in tasks and similarly entails a plethora of requirements for skills and characteristics to be possessed. Similarly, the image has been varying from dull and boring toward respected business partner, showing traditional tasks and capabilities entwined with more modern soft skills. However, it might be challenging to find good management accountants, as according to a study of Chambers *et al.* (1998), the lack of ideal candidates threatens business success and is the second most important threat after competition. Recruitment as a set of practices and activities is established to attract potential candidates (Breugh and Starke, 2000). Especially, its initial phase through job advertisements is argued to be the most critical one (Barber, 1998). Assuming that job advertisements indicate the image of the management accountant and the ideal business partner profile at that particular point in time, we ask whether these advertisements are only reflecting employers' expectations or are also contributing to a common understanding and image of the management accountant, similar in manner to how the media in general affects the image of accounting (cf. Smith and Briggs, 1999). As stated by Jännäri *et al.* (2018), job advertisements won't reflect the working life directly; however, they shape the future and attract and direct the

candidates to apply or not apply for the position. Similarly, job advertisements construct images and stereotypes (Jeacle, 2008) and ensure the homogeneity of employees and reduce uncertainties and risks (Lupu, 2012). Equally, job advertisements are a tool for employers to brand and position themselves (Kuokkanen *et al.*, 2013). As shown by this vivid and intriguing scholarly discussion around job advertisements and the early recruitment phase, across disciplines from marketing to social psychology, there is an increasing need to widen the horizon to better understand the role of job advertisements. Thus, in the next section job advertisements as a method of employer branding and candidate attraction will be delineated.

2.1 Seduction through job advertisements—a part of employer branding

As a part of employer branding, strong images are created by advertisements. Signals about the employer are given by job advertisements (Baum and Kabst, 2014; Celani and Singh, 2011; Järvenpää, 2007; Ryan *et al.*, 2000; Spence, 1973). They play an important role in building the employer image and attracting the right candidates (Cable and Turban, 2001; Chapman *et al.*, 2005; Phillips *et al.*, 2014; Roberson *et al.*, 2005). The marketing literature has been paving the branding path starting from Gardner and Levy (1955), Levy (1957), and Martineau (1958). The preemployment images of companies has also been the focus of academic discussions on recruiting (e.g., Belt and Paolillo, 1982; Gatewood *et al.*, 1993). Gatewood *et al.* (1993) suggested that the favorable information in job postings is positively influencing potential candidates. Similarly, according to Backhaus and Tikoo (2004), employer branding is an “approach toward recruiting and retaining

the best possible human talent within an employment environment” (p.513). As noted by Keller (1993), brand equity is about consumers’ brand knowledge or beliefs regarding the brand. Biswas and Suar (2016) indicated that employees are reacting differently to similar recruitment efforts due to the underlying employer brand equity associations, since brand equity is a desired outcome of the branding activities of the company. The stronger the employer brand equity, the more attractive is the employer. Therefore, brand equity propels candidates to apply, as it increases the employer attraction (Biswas and Suar, 2016). Consequently, many employers are focusing on the employer branding strategy as a means of attracting and keeping talent (Backhaus and Tikoo, 2004; Martin *et al.*, 2011; Rampl and Kenning, 2014). According to a study by Cooman and Pepermans (2012), to attract and retain talent it is crucial that the image an employer presents and enacts is consistent with employees’ views. The key dimensions for success of an employer brand are attractiveness and accuracy (Moroko and Uncles, 2008). Lievens and Highhouse (2003) concluded that image-oriented advertising techniques in the recruiting phase may yield increased attractiveness.

The desired outcome through job advertisements is a perceived fit between employer and candidate, i.e., a mutual attraction (Peltokorpi, 2020). Nolan and Harold (2010) suggested that applicants are more likely to favor employers with a matching image, i.e., the perceived image by the applicant is in accordance with the applicant’s actual self-image. Lievens and Slaughter (2016) pointed out that an evaluation about the fit should be based on the job advertisements’ instrumental data and symbolic attributes of the employer, as opposed to features of websites

with poor signals about the employer (Lievens and Slaughter, 2016). In addition to the job posting information (job attributes), symbolic attributes such as the company's reputation and identity congruence between self-identity and perceived organizational identity affect the attractiveness. This cognitive social identity mediates the impact of the symbolic attributes on a company brand. Hence, companies could *selectively attract* the applicants with matching identity attributes. Furthermore, familiarity with an employer brand is suggested to lead to an applicant's affective response and attraction (Xie *et al.*, 2015). The attractiveness may be increased by matching value creation, which is based on the individual and personal needs of the applicants (Sengupta *et al.*, 2015).

One aspect in increasing the attractiveness and the brand is realistic job previews, which not only encapsulate the awareness but also increase retention (Biswas and Suar, 2016). Thus, caution should be taken to not provide promises that are too high. In addition, the consistency and clarity of employer branding have an impact on the overall credibility and attractiveness (Backhaus and Tikoo, 2004). Roberson *et al.*, (2005) suggested in their study regarding the specificity of the recruitment message that employers need to be specific about their offering; more specific message led to higher image perceptions, perceived fit, and job attractiveness (Roberson *et al.*, 2005).

In summary, job advertisements include a clear element of employer branding to selectively attract ideal candidates. But questions remain: Is the enactment of concomitantly impacting elements of employer branding and requirements about realistic job advertisements leading to ambiguity vis-à-vis management

accountants' image? Is the image perceived through job advertisements susceptible to bias due to employer branding, or is there a logical nexus between ideal candidacy and praxis? How exactly job advertisements act as indicators of management accountants' ideal image in the global context, and whether the image is advocated by management accountants and operational managers, will be elaborated in the next sections. First, the research design is presented.

3. Research design

The aim of this study was twofold: first, to investigate the ideal management accountant image representation through content analysis of a case company's job advertisements and internal documentation; and second, to further study whether the image framed from the job advertisements is also transformed and actualized in management accountant praxis. This second part of the study was conducted by semi-structured interviews with management accountants and operational managers. Thus, triangulation strategies utilizing several empirical materials to increase the reliability and validity of the findings were used (Modell, 2009; Vaivio, 2008). Similarly, increased richness regarding the empirical field data (Baxter and Chua, 1998; Yin, 2003) was provided through case company documentation, including for example material on management accountants' tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranets, and various project documentation.

The global case company is a technology leader spanning more than 130 years. It has five globally led businesses and operates in more than 100 countries. It has integrated a finance organization with 3,600 people. The management accountants

are working in local, regional, and global roles, mostly in a two-dimensional matrix organization combining business and functional responsibilities and accountabilities.

In the first part of the study, the case company job advertisements covering all the management accountant job advertisements ($n = 100$) published between October 2018 and June 2020 were collected through the company's intranet. The job advertisements represented different levels of management accountants. The share of the originating regions was as follows: North America 32%, German speaking countries 19%, other European countries 22%, South America 10%, Asia 8%, India–Middle East–Africa (IMEA) 5%, and global 4%, thus providing a relevant and appropriate basis for the content analysis (Table I).

Table I. Job advertisements ($n = 100$) per region.

Job advertisements	Global management accountant	Regional management accountant	Local management accountant	Project controller	Total #
NAM	1	9	16	6	32
EUC	1	2	16	3	22
German-speaking EUC	2	1	11	5	19
SAM			2	8	10
Asia		1	4	3	8
IMEA	1		3	1	5
Global	4				4
Total	9	13	52	26	100

A qualitative content analysis of the job advertisements was selected as an empirical research methodology (Elo *et al.*, 2014). The focus in analysis was on identifying the expected tasks and responsibilities, as well as knowledge, skills, and characteristics required. Consequently, the corpus of 100 job advertisements was

manually analyzed from two different angles: 1) responsibilities and 2) skills and characteristics describing the ideal candidate.

The analysis was thoroughly documented and implemented as a sequence of steps to guarantee robust and rigorous coding and analysis consistency. The detailed data comprising precise *words* and *phrases* from the job advertisements were classified within a MS Excel spreadsheet as narrow dimensions. In the second phase, the dimensions were clustered into separated fields. Then the outcome was reworked into more aggregated categories that emerged from the empirics.

In the second phase of the study, along with the company documentation, 31 semi-structured interviews were conducted in May–June 2020 (Appendix 1 for participants, Appendix 2 for interview guide). The interviewees were management accountants and operational managers from various hierarchical levels of the global company representing several businesses and business types (Table II). Operational managers are general managers in their respective businesses. All the interviewees have a long history and experience with the case company at the global, regional, or local level, and they represented 14 different nationalities.

Table II. Characteristics of interviewees (gender, location, and role).

Interviewees	Management accountants	Operational managers	Total number of interviewees
Women	12		12
Men	8	11	19
Asia	2	1	3
EUC	15	9	24
NAM	3		3
SAM		1	1
Global role (G)	6	4	10
Regional role (R)	5	5	10
Local role (L)	9	2	11
Total	20	11	31

Management accounting practices, expectations, and the expected image seen by operational managers were shared with the interviewer. The average duration of interviews was around 1 hour, and the language used was either English or Finnish. Interviews also covered some other aspects of management accountants' roles in the case company, as observable in Appendix 2. Even though there were only a few questions related directly to the recruiting topic, several other more general questions yielded many answers related to expectations and the ideal management accountant aspect. Interviews were conducted via MS Teams, and all of them except three were recorded and transcribed into text-based files. MS Excel was utilized to enable a thorough and critical analysis and categorization of data, and this was conducted as a stepwise and iterative process. While focusing on the research questions, robust and rigorous analysis consistency was guaranteed by an abduction combining inductive and deductive research strategies (Alvesson and Kärreman, 2007, Lukka, 2014; Lukka and Modell, 2010). The findings from the phases of the study are presented in the next section.

4. Findings regarding management accountants' tasks, skills, and characteristics

This section presents findings: first, the outcome from the critical content analysis of job advertisements and case company documentation will be presented by showing how expected tasks, skills, and characteristics are framing the ideal management accountant candidate in the case company. Second, the findings from the interviews will be shared to further reveal the image projection based on the

practices and to show how the bias toward employer branding causes dissonance between the ideal candidacy and praxis.

4.1 Findings from the job advertisements—tasks, skills, and characteristics of the strategic business partner

A detailed analysis was conducted to understand the tasks, skills, and characteristics required as indicated by the job advertisements. The content analysis was done through semantics such as words and phrases. They were then classified and categorized in MS Excel as dimensions. Converting the tasks, skills, and characteristics into the categorization matrix was based on the abductive process, including interpretation of the empirical data and several revisits to previous theoretical findings. To further clarify, tasks were handled separately from skills and characteristics, leading to two categorizing matrices. Utilizing the outcome of this iterative process of categorization, the content (words and phrases) of each job advertisement was classified into dimensions containing tasks and dimensions—elements of skills and characteristics in which frequencies started to emerge along with classification work. The categories and findings regarding frequencies will be shown next with two steps, first by tasks and then by skills and characteristics.

4.1.1 Tasks from the job advertisements

The findings based on the job advertisements' expected tasks and responsibilities are presented in Figure 1. Traditional management accountant tasks such as reporting, analyzing, risk management, and internal control coexist with more forward-looking aspects of business partnering and forecasting. Almost 87% of the

job advertisements contained requirements to act as a business partner to support the key stakeholders, such as “Act as a business partner to a business manager to develop a business model and optimize financial performance within an assigned Division/Business Unit/Product Group across Countries and Regions.” Similarly, financial reporting (84%), forecasting (81%), and result and cost optimization (73%) were highly expected and stated, such as “Support effective business decisions by monitoring, analyzing, and interpreting financial data in order to evaluate various business alternatives and recommend the most appropriate business solutions.”

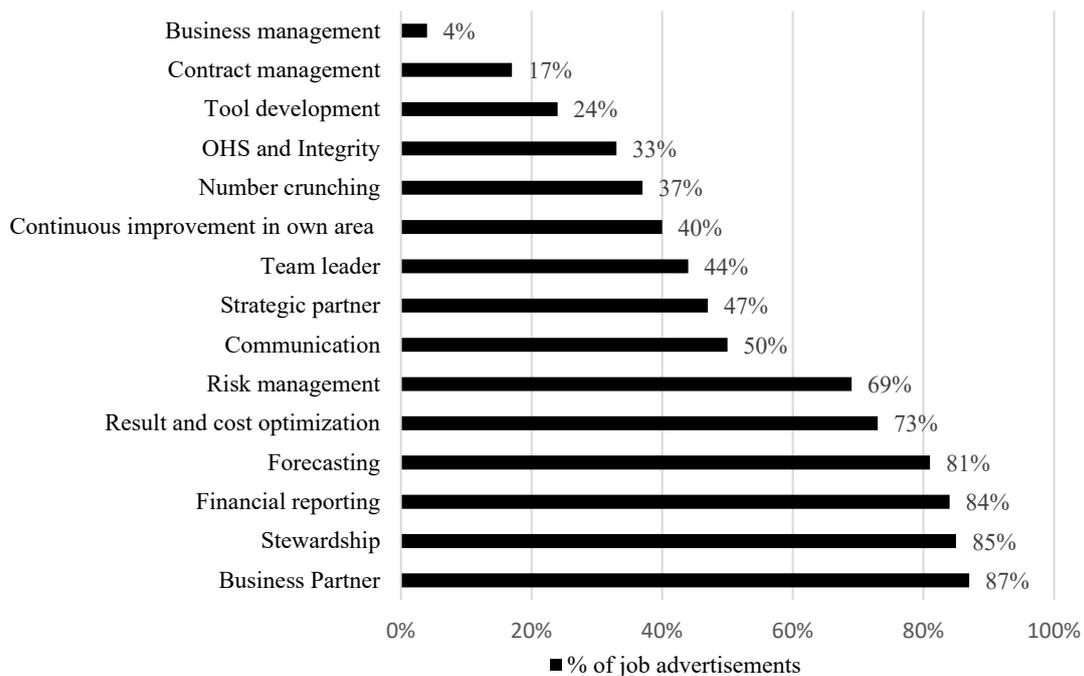


Figure 1. Responsibilities of management accountant, frequency in the job advertisements.

Stewardship, regarded as covering the traditional guardian role of management accountant and containing tasks around internal control and compliance, was also

highlighted as a key expectation; guardian-type tasks were expected in 85% of the job advertisements and stated for example as “Internal Controls & Compliance - Ensures transparency in financial reporting and disclosures. Implement internal controls regarding financial and non-financial operations. Ensures compliance with corporate and country standards, regulations, and guidelines. Support internal and external audits.”

Strategic partnering was expected in 47% of the job advertisements: “Contribute to the definition of the strategy for the business unit.” In 4% of the job advertisements this was taken a step further, and responsibilities traditionally seen as managing leaders’ roles were expected: “Deliver the goals and plans on operational performance, manufacturing, technology & global competitiveness.” In contrast, in 37% of the job advertisements it was clearly visible that the role contained a portion of traditional “number crunching,” such as “maintaining business structure in SAP system—costs centers, profit centers, hourly and overheads rates calculation” and “Cost Accounting—overall responsibility for financial Cost Accounting, including product standard costing, maintenance and absorption analysis, cost control and allocation models.” There were only minor differences between regions. The overall view regarding regions is presented in Appendix 3.

4.1.2 Skills and characteristics from the job advertisements

The wide-ranging skills and characteristics expected from the candidates are visualized in Figure 2. Appropriate education and core financial skills and experience were taken for granted when recruiting new management accountants.

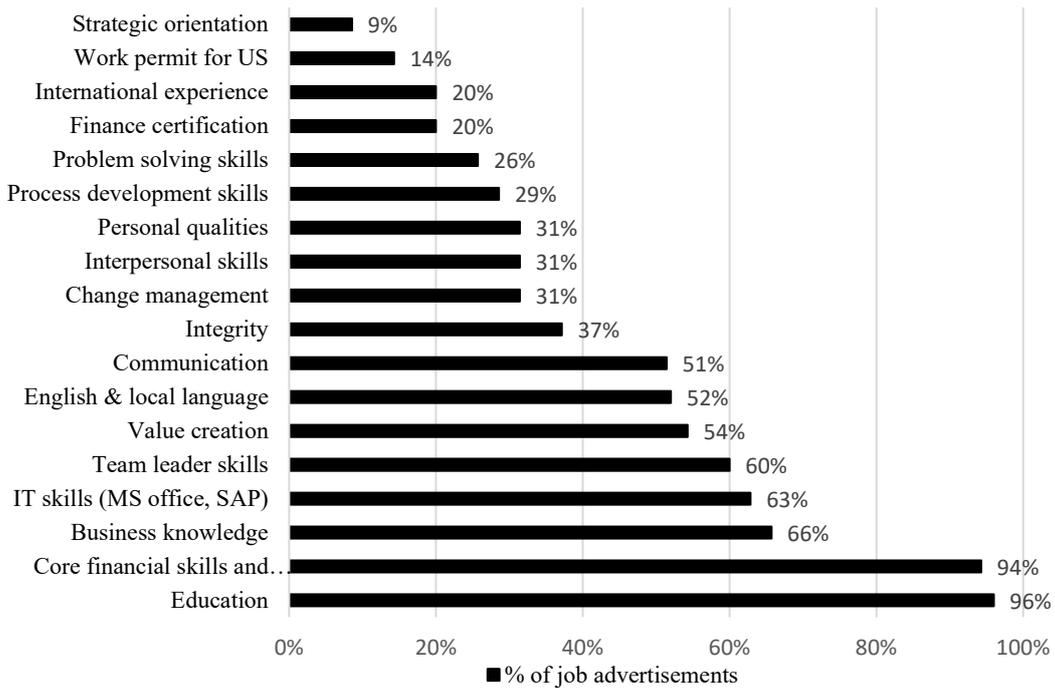


Figure 2. Skills and characteristics of the management accountant, frequency in the job advertisements.

The average requirement for experience working as a management accountant was around seven years, “alternatively, a special combination of education and experience and/or demonstrated performance and results; in the areas of business, finance, operational controlling and/or accounting is considered.” Other highly valued characteristics, as indicated by the job advertisements, were business knowledge (66% of advertisements), IT skills (63%), team leader skills (60%), value creation (54%), and communication (51%), i.e., the ability to communicate a

clear direction that aligns with business priorities, for example, “Strong communication skills and ability to maintain a constructive dialogue with stakeholders at all levels.” Interestingly, a strategic orientation was indicated as a clear requirement in only 9% of the job advertisements, even though it was clearly visible in the required tasks.

However, based on the requirements regarding tasks, skills, and characteristics, traditional core financial and analytical skills along with MS Excel proficiency were highlighted. Yet the very strong focus on business acumen and business partnering, in addition to the strategic perspective, might suggest a strong strategic business partner image. Still, the requirements regarding strategic capabilities were almost nonexistent in the qualifications. Further, ambiguity emerged when the strategic business partner image suggested in job advertisements was expected to coexist with number-crunching elements and high MS Excel skills. In the next section the case company documentation is analyzed to further reveal the expected image of the management accountant.

4.2 Case company documentation—strategic business partners for business support

In the case company documentation (material on management accountants’ tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranets, and various project documentation), management accountants were presented as business partners and copilots to business managers.

Finance Business Partners are forward looking value creators and co-pilots to businesses managers that leverage strong functional

competencies like financial analysis, accounting, controls, etc., to influence decisions and drive results.

Whether supporting a sales organization, manufacturing or projects, they bring to the table deep understanding of the business—market, industry, competition, products and customers—to provide valuable insights and identify challenges and business opportunities to enable better decisions, not only focused on day-to-day operations, but also long-term business goals and strategy.

The roles and responsibilities are illustrated by these excerpts:

Controllers acting as strategic business partners will continue to be the primary support to the business.

The overall role of a controller is to partner with the business to assist the organization in achieving its strategic objectives. Specifically, a controller as a business partner includes creating value and providing business solutions while maintaining a commercial- and business minded perspective.

To become business partners, the case company documentation revealed that management accountants were expected to act proficiently in the following roles 1) stewardship (internal control and safeguarding the assets); 2) scorekeeper (complete and accurate reporting); 3) interpreter (analyzing the financial information, risks, and opportunities and understanding the main drivers behind the results); and 4) business partner. These are shown in Figure 3. The roles are built on the basis of understanding and implementing internal control-related topics and safeguarding assets, then continuing toward accurate and complete reporting and interpreting numbers in the light of business. Finally, in the fourth phase, the management accountant may act as a business partner in regard to the business.

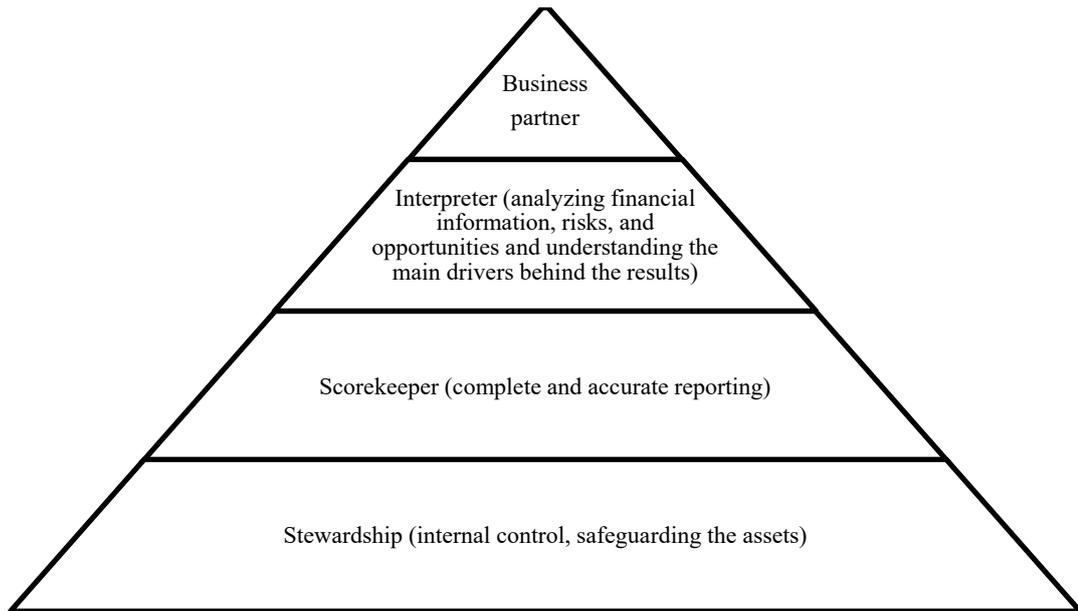


Figure 3. Management accountants at different maturity levels in the case company (Source: case company documentation).

The documentation highlighted that the business partner role is an ideal role that one can only achieve when “a high level of competence in the three aforementioned items, coupled with the ability to provide business solutions and create value while maintaining a business and operational mindset,” is achieved. Hence, “maintaining a significant emphasis on stewardship, scorekeeping and interpreting are essential to becoming a business partner.”

The case company internal documentation also shed light on the management accountant’s desired skills and characteristics. These are summarized in Table III.

Table III. Required skills based on case company internal documentation.

Knowledge-based skills	Soft skills
Analytical skills	Strong communicator—written and verbal
Awareness and an understanding of products, technology, markets, and customers	Flexible, ability to reprioritize tasks and adapt to a changing business environment
Understanding of US Generally Accepted Accounting Principles (US GAAP)	Ambition
Functional knowledge (accounting and financial reporting, tax, treasury, planning, controlling, and financial analysis)	Conscientious—adhere to safety and integrity standards at all times
Current affairs	General business acumen (ability to understand the demands of a complex business quickly and confidently)
Economics	Change agent
	Team player

The skills shown in Table III were divided into two categories. The required knowledge-based skills were underpinned by soft skills. Within knowledge-based skills the core analytical skills and reporting skills were combined with awareness of products and market. Requirements regarding soft skills covered areas of communication, flexibility to adapt to changing business environments, drive and ambition, and business acumen to understand the complex business. Similarly, consciousness regarding safety and integrity was required. Acting as a team player and change agent was also mentioned as a requirement in internal documentation.

4.3 Summary of the expectations—image of strategic business partner

The analysis of the job advertisements through tasks, skills, and characteristic requirements, together with the internal documentation, shed new light on the ideal image of the management accountant. The findings from the job advertisements and internal documentation complemented each other, thus providing a more

cohesive view on expectations of the management accountant. Based on the findings, the ideal management accountant is suggested to be a strategic business partner possessing a wide variety of skills and capabilities, as summarized in Figure 4.



Figure 4. Strategic Business Partner framework.

The framework summarizes expected and required skills and characteristics belonging to the strategic business partner, indicating that strategic business partner should possess core financial skills as well as IT skills, should act as a custodian for compliance and internal controls, should possess business knowledge, and should be able to communicate efficiently as well as to influence and build relationships. Similarly, the management accountant acting as a strategic business partner is expected to drive changes and be self-motivated.

However, we may ask whether this ideal image of a management accountant is also visible in the practice. Is this ambidexterity of required qualifications and tasks actualizing as a strategic business partner? What are the real-life perceptions for this? The second phase of this study will share some challenges regarding this ideal image. In the next section, the findings from the interviews with management

accountants and operational managers shed light on these questions by suggesting the missing support towards the ideal image of the strategic business partner. They revealed dissonance and only partial advocacy toward this ideal.

4.4 Emerging role of the management accountant through interviews

This section presents findings from interviews (Appendix 1). The qualitative analysis focused on understanding whether the suggested strategic business partner was actualizing in management accountants' and operational managers' interplay. The analysis is supported by several quotations. The occupational position and other attributes of the interviewed person can be found by using the applied coding (e.g., "R1"), as indicated in Appendix 1. The findings from the fieldwork describe the level of strategic alignment and level of strategic business partnering. The findings suggest partially lacking advocacy and some dissonance between the ideal strategic business partner and actual practice, as shown below:

I don't expect all my controllers to be strategic controllers, but I want him to be the business partner—but the operational or tactical business partner. (R1)

We have very little strategic controlling. It's mostly very operational. I think there is some strategic planning; you could almost say like done on the group level, but business is much less, usually very operational, very reactive. In the best cases it's proactive, but mostly it's quite reactive, very operational. (G4)

We are not participating in this strategic decision, so the units are more operating units. (L8)

Controllers and OMs are not doing strategic work, controllers are not working with strategic topics. Only two-man, two-day exercises. (R2)

A big portion of controllers haven't yet accessed the strategic controlling area. We are not good or strong enough to improve in

our performance. We are doing strategic controlling on a global level, for example footprint, where to produce what, insource vs. outsource, M&A and divestments. There is too much focus on basic things, complicated system landscape, and no time to think really strategic topics. (G6)

One management accountant pointed out that strategic business partnering is not defined clearly:

I don't think that strategic controlling has been clearly defined in our company. I read a couple of books to really understand, too, how controlling might look like. If we look at strategy then we're looking at more market-based analysis default portfolio management technology management etc. In this case I don't think that we have the right instruments and tools in order to do that. But I don't think that we have a good process; I mean we are very much relying here on the sales teams to provide us the data and then rather than taking the approach and also bringing in the other aspects that might drive a certain business scenario. (L5)

Interviewees saw also that strategic topics were handled at a global level, and at the local level the strategic business partnering is not actualizing:

Strategic topics are being handled on the global level. [...] Earlier the business units were more involved. In the local roles the impact on the strategic topics is smaller. The job announcements showing the controller role as strategic partner for business is not true; the work is Excel work. (L4)

On the global level my team and my controllers have an essential role in strategic work to understand where to win and where to take market share and understand what our competitive advantages are. Also, to understand whether the numbers make sense and what is the profitability in the longer run, whether the actions are sufficient to challenge, I would say. (G3)

Further, there was a feeling that the focus was on short-cycle topics, supplanting the strategic perspective:

My feeling is that it really moved into more short-term focus. There is not so much discussions about where this place is going in two years, and I even experienced that the focus really went into monitoring the quarter and more and more into the month. So, discussions about what this means for the longer perspective don't exist. (R10)

(The case company) does not have strategic plans at all, but for strategic controlling, I have an example of strategic controlling, where we really used the numerical capability after the controller with everyone else on the team, the cross-functional team. And then we have huge pressure, and everything really pushed back by a lot of people at the time but then later on everything we set was proven okay. (R6)

The reason for these expectations was rooted in a lack of skill sets:

[The] holistic strategic controller skill set is missing to drive capex and opex projects. An overall holistic kind of picture and skill set really is missing. [...] I think it is this high kind of strategic goal thinking that is seriously missing. (R2)

It is actively taking part in the strategic discussions so that the controller can bring something own to the discussion for his/her angle. Then when we are doing change management activities in the organization or even in the management team the controller has an important role. Not all the controllers can do it. (L11)

Similarly, there were voices stating that the organization does not value strategic business partnering:

Whether the organization values skill sets, the exact answer to that from my perspective is, actually no one, unfortunately. We tend to value the skill set of rallying the troops, get the crap done, and hit the numbers on the quarter right, then what we do the other parts of the time doesn't really matter. (R2)

The skill set required for strategic controlling is not valued by anyone. Hitting the numbers every quarter is the priority. (R2)

Further, it was stated by several interviewees that there is no time to engage in strategic work:

Top management is taking care of the strategy, local units and controllers have only a minor role in strategy work. There is no time allocated or expectations towards strategic work, everything is short cycled [...] only limited localized strategic work. It is not expected and there is no time allocated to it. (G1)

[W]e end up having too little time to complete this routine short-term task because there is pressure versus 100 questions from BU and division and we need to extend this. Yes, and what we do, we kill our “free time” of course, but we don’t have much and we reschedule or cancel the strategic topics. We really need a solid structure that we stick to—yes everybody sticks to areas including the top. (G5)

[T]he controllers [...] are so heavily loaded with the daily tasks that they are forced to or cannot use the time that is necessary to really do the strategic work and work together with the managers. (L10)

The heavy burden and the lack of time was also noted by one interviewer, stating that

operational managers don’t want to burden the controllers with strategic topics when they see that the controllers are fully burdened with daily files. (R10)

It seemed to depend to some extent on the operational manager as to how deeply the management accountants are involved in the strategic topics:

I always say, the controller is as good as his managers because it’s just like if the manager is a very strategy-oriented person, he will try to develop the controller into a strategic-oriented person also. If the manager is very hardcore operational and just does everything the controller will be. So, what I have to say is that everybody cannot do strategy because if everybody does strategy, then again, it’s a problem and there has to be a segregation of the rules and duties. (R1)

Expectations were anchoring the path partially toward strategic topics:

I see controllers being an important part in the strategy development, I mean translating the business ambition and a

business strategy in terms of numbers and also being somebody that can analyze and probably determine if you see the validity of the realism of the ambition in terms of numbers. So, in terms of strategic planning, yes, strategic execution I think, this should be part of our controllers or any business management but the controller's annual schedule. Monthly or quarterly you do reviews with the businesses and at some point in time during the year there should be a logic of following up towards the long-term targets in terms of where are we, sort of, say on that journey and other things that need to be adjusted—to answer where are we in terms of more further outlook in the journey towards the strategy. (G8)

I'm expecting that my factory controllers are into strategic topics. (G3)

Thus, some support for strategic work was received:

Strategic controlling has been on minor level (20–25% e.g. investments, markets, product, production line). The question is how the GM is involving the controller. (G9)

Strategic areas [...] where obviously the controller is the key person in bringing all the inputs and condensing it into, let's see, the numbers and understanding of what it means for the business and for that specific decision. (G5)

Controllers are participating in the strategic work to define the targets. (R3)

Hub manager having strategic focus and following up strategic actions also with units belonging to that hub, e.g., we had the review with the units regarding strategic actions to see the status. (R3)

An operational manager summarized that strong strategic aspects in the job advertisements were not seen as real, but rather to be treated as an advertising element. However, the manager continued in saying that the expectations exist toward strategic business partnering, but there are only limited time and possibilities to achieve it.

I think the job descriptions are not doing what they should be doing, as the reality has grown up in a different way. [...] A lot of these job descriptions are super-duper anyway and you take it for operations and quality or whatever. I need to hire a quality manager and the stuff that they sent me this you know guy's got to walk on water, you know. It was meant to be working with something that doesn't exist. So, look, there is a certain advertisement latitude in some of the job descriptions. But I think genuinely people do expect controllers to be working on this stuff and unfortunately maybe they're not spending this bigger percentage as they showed in the announcements, but they still do [...] this strategic controlling with stolen time in their own time on the weekends to some extent. (R6)

The risk regarding the lack of strategic focus in management accounting was raised:

We are losing the controllers with a strategic mind set when only number-cruncher work is available. Business is more complex. (G9)

The findings from the interviews with management accountants and operational managers showed that they were not advocating the strategic business partner notion. There was only limited evidence that management accountants are acting as strategic business partners. The focus is on the short-term operational business. Management accountants lack the skills or time to act as strategic business partners, and there is only partial support from practice that expectations are leading to that direction. The superior of management accountant seemed to have an instrumental role in defining the focus area.

4.5 Summary of the empirical findings

The findings based on the critical content analysis of job advertisements and case company documentation revealed how expected tasks, skills, and characteristics framed the ideal management accountant as a strategic business partner. However, in contrast, the findings from the interviews provided only partial support for the

strategic business partner image projection, but rather indicated discord, suggesting dissonance between the ideal candidacy and praxis. The requirements in regard to the management accountant as a strategic business partner visible in job announcements and internal documentation did not actualize at a similar manner through interviews. Yet the ambidexterity of management accountant practices was highlighted in the interviews, which showed strong operational focus rather than strategic business partnering. Similarly, findings highlighted that strategic management accounting is performed at the global level, and the local and regional levels are focusing on more operational topics. Further, it was stated that management accountants' current skill set does not support the strategic management business partner ideal, as it is not perceived as valuable. As the focus is on more short-cycle issues, management accountants do not have time allocated to strategic topics. However, the degree of involvement with strategic topics was mentioned as being dependent on the operational manager's expectations and areas of interest. These findings are discussed further in the following section.

5. Discussion and conclusions

This qualitative study delivers an analysis of the management accountant idealized image through job advertisements and case company internal documentation, suggesting that the management accountant is expected to be a strategic business partner (c.f. Burns and Baldvinsdottir, 2005; Ma and Tayles, 2009; Nixon and Burns, 2012). The suggested ideal of management accountant as a strategic business partner is at the far end of hybrid management accountant categorization provided by earlier literature (Burns and Baldvinsdottir, 2005; Graham *et al*, 2012;

Karlsson *et al.*, 2019a; Lambert and Sponem, 2012). The role is indicated to be a business leader-type management accountant, in possession of a wide spectrum of valuable leadership capital such as strategic leadership, integrity, self-efficacy, and stewardship (cf. Fitzsimmons and Callan, 2016). Our findings suggest the image of the ideal management accountant is a strategic business partner whose desired responsibilities vary from traditional tasks to more demanding strategic support. Similarly, the soft skills shown by Grugulis and Vincent (2009) and 21st-century skills indicated by Rios *et al.* (2020) are required in addition to the traditional skills and characteristics. Yet, whereas previous studies highlighted digital capabilities as future requirements, they were nonexistent in the empirics (cf. Andreassen, 2020; Heinzlmann, 2018; Oesterreich and Teuteberg, 2019).

However, interestingly, the ideal image did not actualize through interviews. The interviews showed strong operational focus rather than strategic business partnering, even though the focus might have been to avoid the detailed operational tasks as indicated in earlier studies (Goretzki and Messner, 2019; Morales and Lambert, 2013). Similarly, interviewees expressed their view regarding a limited availability of time around strategic business partnering. In this regard, the challenge regarding workload and time consumption for business partnering is actualized in a manner similar to that shown by Goretzki and Messner (2019). Similarly, a commonly expressed view was that strategic work is done at the global level while countries and regions have operational focus. Thus, this study supports earlier findings indicating that management accountant tasks and roles are dependent on the organizational level (e.g., Andreassen, 2020; Byrne and Pierce,

2007). Of further note, the skill set toward strategic orientation was not mentioned to be either possessed by management accountants or valued by management (cf. Karlsson *et al.*, 2019b; ten Rouwelaar *et al.*, 2018). Similarly, management accountants' involvement in strategic topics was mentioned to be dependent on operational managers' expectations. Corresponding dependence on operational managers' expectations has been suggested in the previous literature (e.g., Byrne and Pierce, 2018; Järvenpää, 2007, 2009; Lambert and Sponem, 2012; Oppi and Vagnoni, 2020; Wolf *et al.*, 2015). In this regard, this study indicates that the strategic business partner image is to some extent in discrepancy with the reality, as there is only limited support for strategic business partner ideal actualization due to competing focus areas, contradictory expectations, lack of time, and a missing and non-valued skill set. Interviews describing the reality in the field indicate ambiguities in the image projection, as strategic elements exist only partially, and an operational focus prevails.

Based on these findings, we suggest that the idealized image of the management accountant is only partially actualized in practice and is rather to be seen as an element of employer branding, targeted to increase attractiveness and seduce good candidates. Thus, the findings suggest that a projection of companywide employer branding exists as a part of management accountants' recruitment. As employer branding is an approach toward recruiting the best candidates (Backhaus and Tikoo, 2004), the job advertisements seen in this study are instrumental attributes and advertising material trying to influence the candidates (cf. Cable and Turban, 2001; Gatewood *et al.*, 1993). Whereas the image through job advertisements and internal

documentation signals employers' expectations of employers, the image of the strategic management accountant is used to selectively attract *strategic management accountants* rather than the solely express the whole reality of the profession. This was also suggested for example in a study by Jännäri et al. (2018), where job advertisements attract the right kind of candidates, even though they are not reflecting the role directly. Thus, our findings give support to a study by Kuokkanen *et al.* (2013) suggesting that real requirements from the employer perspective are visible in job advertisements, as employers are signaling their expectations through them.

Similarly, we believe that the expectations seen in this study through job advertisements are contributing to a formation of a common understanding of the management accountant's ideal role as a strategic business partner, because the desired qualifications and expectations shared through job advertisements enable that perception (cf. Kuokkanen *et al.*, 2013). This study suggests that the case company is indicating their real requirements through statements in internal documentation as well as in the job advertisements, where the ideal candidate is highlighted. However, as support for this was not seen from the interviews, it leads to the question of the *extent of employer branding* around ideal candidate attractiveness through job advertisements. Even though the attractiveness might be higher when promising more, it may have a drawback if the image is not real and later is not actualized (Backhaus and Tikoo, 2004). From the candidate's perspective, the ideal image of management accountant should be feasible, as it encapsulates the awareness (c.f. Biswas and Suar, 2016; Chapman *et al.*, 2005) and

increases overall credibility and attractiveness (Backhaus and Tikoo, 2004). Earlier studies also showed that the more specific job announcements are entailing job attractiveness, higher image perception, and attractiveness (Feldman *et al.*, 2006; Roberson *et al.*, 2005). In this study the management accountant image through job advertisements, even though carrying and being supported by the employer's expectations evidenced by internal documentation, is indicated to be discordant with reality, which may entail challenges at a later stage of employment.

While this study is a case study with a limited sample of operational managers and management accountants as well as a limited number of job advertisements and contains subjectivity during the research process, this paper provides one contribution toward scholarly discussion regarding the management accountant role. Our empirical strategy focused on a global technology company, but similar findings may be found in other settings. For future studies it would be interesting to understand if this strategic business partner image is actualizing, as this might be expected in the future. Equally, it would be fruitful to understand how the management accountant role is institutionalized over a longer time horizon, especially in the case of dissonance between management accountants' own understanding and operational managers' and top management's expectations, as this interplay might cause some challenges in role creation. Similarly, further studies could explore whether the expectations regarding the strategic business partner are manageable for management accountants or overwhelming, thus creating pressure and leading to, for example, role conflicts as shown by Byrne and Pierce (2018), for symbolic categorizing work, as suggested by Morales (2019), or

remediating identity work, as described by Goretzki and Messner (2019). The question remains whether there is a possibility to find a balance between the strategic business partner ideal image and practices, and how to find the right path when navigating toward the future.

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Appendix 1. List of interviews.

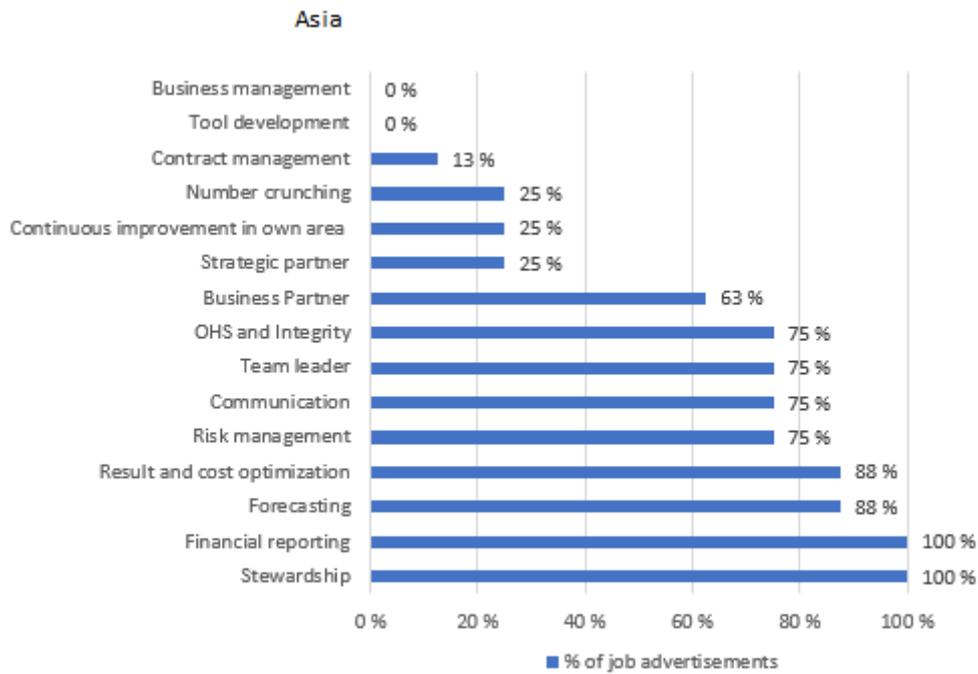
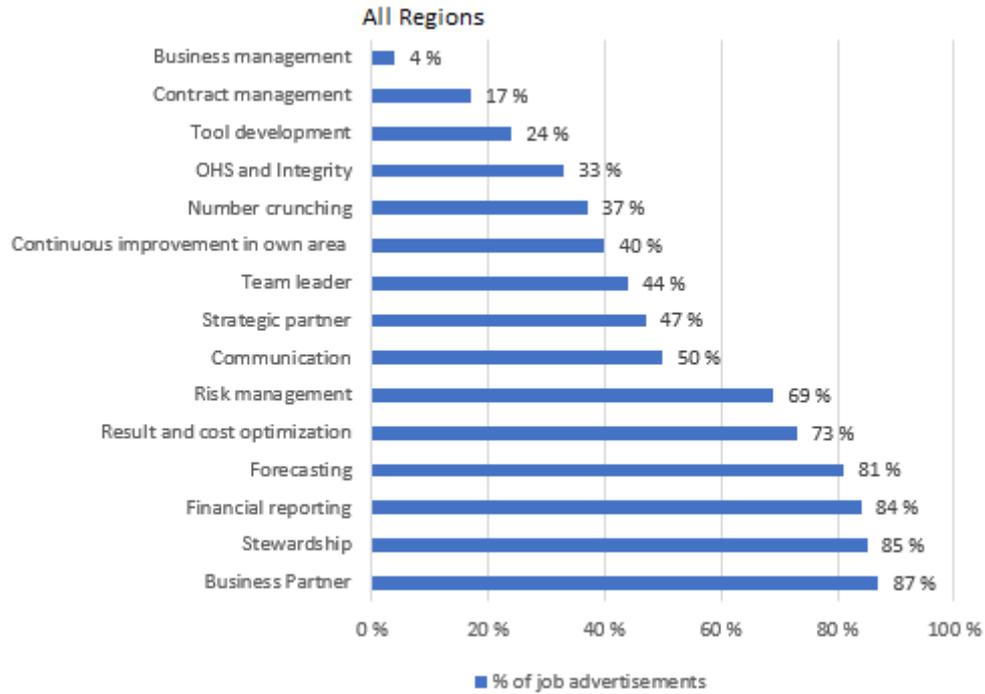
No	Interview partner	Function	Region	Position	Duration
1	G1	MA	EUC	Global	1:36:35
2	G2	MA	EUC	Global	0:55:37
3	G3	MA	EUC	Global	1:04:38
4	G4	MA	EUC	Global	1:03:50
5	G5	MA	EUC	Global	0:59:29
6	G6	MA	EUC	Global	1:26:44
7	G7	OM	EUC	Global	0:37:32
8	G8	OM	EUC	Global	0:31:22
9	G9*	OM	EUC	Global	1:07:02
10	G10	OM	EUC	Global	0:49:02
11	L1	MA	NAM	Local	0:46:29
12	L2*	MA	EUC	Local	1:02:30
13	L3	MA	EUC	Local	1:06:43
14	L4*	MA	EUC	Local	1:01:30
15	L5	MA	EUC	Local	0:43:32
16	L6	MA	EUC	Local	0:55:37
17	L7	MA	EUC	Local	0:58:50
18	L8	MA	NAM	Local	0:55:04
19	L9	MA	EUC	Local	0:56:31
20	L10	OM	EUC	Local	0:48:30
21	L11	OM	EUC	Local	0:44:37
22	R1	MA	ASIA	Regional	1:01:44
23	R2	MA	NAM	Regional	1:19:28
24	R3	MA	EUC	Regional	1:48:50
25	R4	MA	EUC	Regional	0:47:36
26	R5	MA	ASIA	Regional	1:04:01
27	R6	OM	EUC	Regional	1:06:11
28	R7	OM	EUC	Regional	0:53:58
29	R8	OM	SAM	Regional	1:35:20
30	R9	OM	ASIA	Regional	0:58:15
31	R10	OM	EUC	Regional	0:53:29

Notes: * = note taking; other interviews recorded in MS Teams and through note taking

Appendix 2. Key interview themes.

Interview theme content
1 Brief outline of the interviewee's position and history
2 Management accountant's role in the case company and expected tasks linked to the management accountant role
3 Expected skills and characteristics of management accountant
4 Collaboration and interaction between management accountants and operational managers
5 Strategic management accounting
6 Recruitment of management accountants

Appendix 3. Responsibilities of management accountant, frequency in the job advertisements by regions.



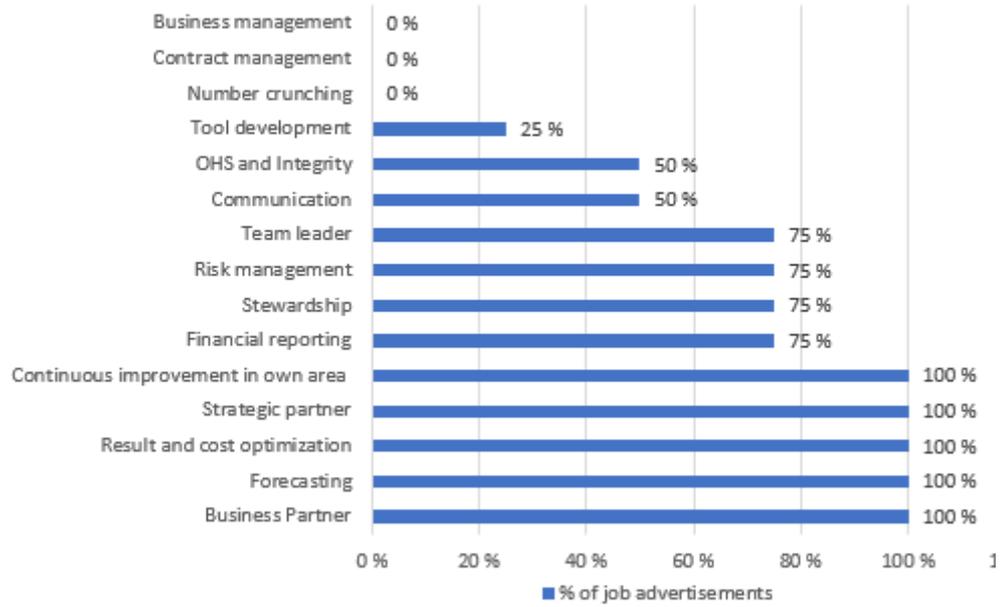
EUC



German speaking countries



Global



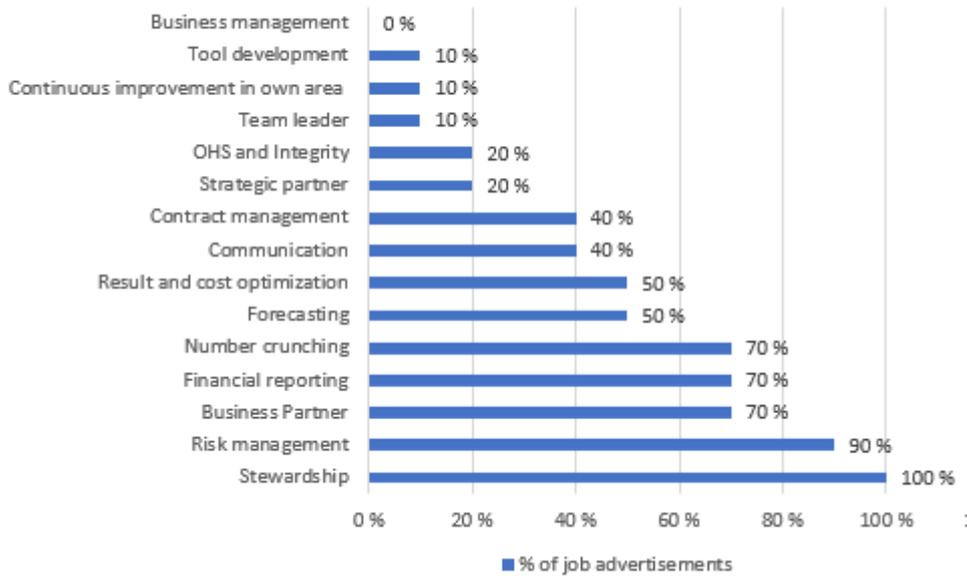
IMEA



NAM



SAM



Management accountants —A Gendered image

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Abstract

This study aims to contribute to the discussion on the gendered image of management accountants through a qualitative research design drawing on 100 global case company job advertisements and 31 semi-structured interviews with a company's management accountants and operational managers. The paper shows how job advertisements, as an institutional-level mechanism for "doing gender," produce a gendered, masculine ideal of management accountants. Similarly, as gender is produced through expectations and repetition of practices in social and cultural contexts, this study suggests that management accountants' image is gendered, with a wide variety of deeply rooted masculinities in the male-dominant engineering culture. Nevertheless, masculinity is suggested to entail asymmetries and inequality in the management accounting profession. Female management accountants, occupying subordinated positions, face gender-related struggles and are underrepresented in or excluded from the top management. They are expected to adjust their behavior and practices toward more acceptable, masculine ones, thus reinforcing the superior position of masculinities. Hence, the results of the study essentially provide a critique of mainstream management accounting research, which has neglected to highlight the gendered, masculine prevalence in the management accounting profession and management accountants' image.

Keywords: ideal management accountant, doing gender, job advertisement, image, masculinity, case study

1. Introduction

I've got a woman's ability to stick to a job and get on with it when everyone else walks off and leaves it.

Margaret Thatcher (1925–2013), Prime Minister, United Kingdom
(McGregor, 2013)

The phrase of Margaret Thatcher, *Iron Lady*, poses the question of whether female management accountants have similar experiences in their daily practices and whether the image—the assumptions, beliefs, and metaphors concerning a certain group of people (Alvesson & Sandberg, 2011)—of a management accountant is gendered, leading to a bias in workplaces. If a management accountant is a woman, does she need to be more decisive and capable than her male counterparts to cope in the masculine environment of accounting? Even though more women have entered professional life since the 1970s, accounting has remained a male-dominated area, emphasizing the traditional masculine characteristics (Broadbent & Kirkham, 2008). According to Broadbent (2016 p. 171), the ideal accountant is a man and “positions of power are still dominated by a cohort of white middle-class men.”

The reports by the European Commission (2019) and the International Labour Organization (*ILO*) (2018) showed that, although the gender gap in education is being closed in many countries, major gender gaps in favor of men exist in the field of employment and for decision-making positions and salaries. The reports by the

European Commission (2019) and the World Economic Forum (2021) highlighted that the development has even stagnated in recent years. Despite the fact that the number of women and men among accounting students and those with degrees are almost the same, women have problems advancing to management positions in the field, resulting in gender-unequal career hierarchies (e.g. Broadbent, 2016; Broadbent & Kirkham, 2008; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017; Lupu, 2012; Siboni 2016; Zoni & Pippo, 2017). It seems that the distribution of power in companies is unbalanced in favor of men and that areas involving greater responsibility are not open to women (e.g. Broadbent, 2016; Dambrin & Lambert, 2008; Kim, 2004).

The female gender is often considered to be a negative feature in endeavors to achieve career success in accounting (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011). This is because traditional masculinity, which is connected with men and stresses features such as competitiveness, ambitiousness, rationality, and dominance, has been widely accepted as the ideal image of an effective accountant (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011). The same ideal also applies to other managers in general (cf. Billing & Alvesson, 2000; Eagly & Karau, 1991; Kangas & Lämsä, 2020; Kanter, 1977; Lämsä & Tiensuu, 2002; Lämsä et al., 2000). Assumptions related to this kind of “male culture” indicate that men and masculinity are preferred to women and femininity (Calás & Smircich, 2006; Järventie-Thesleff & Tienari, 2016). Hence, it can be assumed that female accounting professionals need to navigate through this challenging gendered environment during their career.

They face various gendered obstacles and inequality, and they cannot hide from the gender-related struggle (cf. Broadbent, 2016; Jeacle, 2011; Komori, 2008; Kumra, 2010; Lämsä & Sintonen, 2001; Lehman, 2012; Mueller et al., 2010).

The gender inequality and the masculine ideal in the accounting profession have been the subject of increasing scholarly discussion with one common concern, that is, that the prevailing resistance to women's advancement limits businesses' ability to make full use of women's know how, talents, and competencies, especially considering that they are highly educated. Moreover, the preference for traditional masculinity in accounting causes an undesirable biased situation for companies as well as for female management accountants themselves as the inclusion of women remains limited, which also leads to women's exclusion from and female underrepresentation in top management positions.

In previous studies regarding the gendered image of accounting, the focus has been on accounting and auditing companies (Adapa et al., 2016; Agrizzi et al., 2021; Anderson-Gough et al., 2005; Kim, 2004; Kornberger et al., 2010). In this study, using the qualitative case study methodology, we focus on management accountants. The purpose of this study is to increase the knowledge and understanding of the ideal image of a management accountant from the gender viewpoint. The following research questions are answered: Is the ideal management accountant gendered as described by the extant literature in the accounting and auditing domain? What kind of gendered image is produced through the requirements in management accountants' job advertisements? Is masculinity

prevalent in management accounting practice and does the image of management accountants entail a wide variety of masculinities? We conduct our study in a global technology business because this setting provides an interesting and potentially modern global view on the topic. Thus, this study also essentially answers the call raised by Haynes (2017) for further research on gendered accounting in a global company context.

Firstly, job advertisements concerning management accountants were investigated. Job advertisements were selected because they are a powerful and important institutional mechanism that produces specific gendered images of management accountants in public (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). Job advertisements build up and maintain meanings and thereby influence people's thinking, beliefs, and assumptions (Fairclough, 1998) about the ideal management accountant. Secondly, to strengthen our understanding of the topic, we interviewed several management accountants and operation managers in the business in question.

This study contributes to the literature on management accounting by showing that the image of the profession in the field is gendered in many ways. The study reveals a critique of the masculine framing prevalent in management accounting and is thus located in the area of critical accounting research, especially from a gender viewpoint (cf. Broadbent, 2002; Gallhofer & Haslam, 1997; Haynes, 2017; Modell, 2017; Parker, 2008). In general, we think that there is still much to be learnt about

accounting and gender (Carmona & Ezzamel, 2016; Haynes, 2017; Khelif & Achek, 2017) to advance to an equal and sustainable world of accounting.

The remainder of the paper is structured as follows. First, we will introduce our theoretical background. Then, we will move on to the empirical part, presenting the empirical data and methodology and the analysis of the data. We will then introduce our results before discussing them. Finally, we will draw conclusions and suggest ideas for future research.

2. Theoretical background—Management accountants and doing gender

In this section, the concept of gender is defined alongside the presentation of the gender theory adopted in this study. Additionally, an overview of previous studies concerning accounting and gender is provided.

2.1 “Doing gender” of management accountants

In this study, we rely on the social constructionist approach (Berger & Luckmann, 1967) and understand gender as being socially and historically constructed. Gender, as rooted in culture, is the product of social action produced in social relationships and social practices in a particular social and historical context (Deutsch, 2007; Edley, 2001; Poggio, 2006; Poutanen & Kovalainen, 2013). From this point of view, gender is dynamic, and no separate masculinity or femininity exists (Martin, 2003; West & Zimmerman, 1987). This understanding of gender is based on the

“doing gender” theory adopted in this study. Doing gender means that people do gender in social practices and interactions: they produce gender roles and identities as well as gender divisions and hierarchies (West & Zimmerman, 1987). Therefore, the gendered image of a management accountant is not a fixed but a socially produced phenomenon and thus is also open to reflection and change.

However, although the understanding of gender as being socially produced stresses its dynamic nature, the understanding of gender tends to be relatively permanent, and change in the understanding is usually slow. During their lifetime, people learn to do gender in the traditional way and take their ideas and practices for granted. The traditional understanding of masculinity as well as femininity is maintained through various practices and repetitions, which are institutionalized, and this understanding is not often the subject of reflection (Martin, 2003; West & Zimmerman, 1987).

An advantage of the doing gender theory is that it allows us to understand that many ideas and variations of masculinities and femininities are possible (Connell, 1998; Edley, 2001; Hearn & Collinson, 2017; Kangas et al., 2019; Poggio, 2006; Poutanen et al., 2016). Hence, gender can be undone (Billing, 2011), which means that gender, for example in relation to the image of an accountant, can be done differently and the dominant position of traditional masculinity can be challenged. Gender can be undone in a less traditional way, and doing gender can be “on the move” toward not being traditionally stereotypical but involving more nuances and variation (Jännäri et al., 2018).

It has been suggested that various masculinities exist, such as heroic masculinity, post-heroic masculinity, techno-masculinity (Hearn & Collinson, 2017), and transnational business masculinity (Collinson & Hearn, 2005; Connell, 1998; Connell & Wood, 2005; Hearn, 2014). Moreover, women may perform female masculinity (Halberstam, 1998/2019). This means that they show characteristics that are traditionally considered to be suitable for men (Kazyak, 2012; Laszlo Ambjörnsson, 2020). Female managers can act like “one of the boys” (Powell et al., 2009); they can be regarded as iron ladies who show strength and assertiveness in their behavior (Kanter, 1977; Lämsä & Tiensuu, 2002). Laszlo Ambjörnsson (2020) stated that women who show female masculinity may generate status and reinforce the superiority of masculinity in the contexts in which such performance is expected and normative.

Another advantage is that the use of the adopted theory helps us to reveal gender asymmetries in the field of management accounting (Kelan & Nentwich, 2009). Doing gender in the traditional way is a source of bias because the practices and enactment of gender usually construct femininity as subordinate to masculinity (West & Zimmerman, 1987). This leads women to face career problems and gender inequality in general (Anderson-Gough et al., 2005; Calás et al., 2014; Kornberger et al., 2010).

Nentwich and Kelan (2014) highlighted that doing gender has too often been utilized solely as a ceremonial concept, paying only limited attention to practices. In consequence, they developed a typology around the themes of “doing gender,”

such as “structures,” “hierarchies,” and “identity,” to guide future research and advance the concept (Nentwich & Kelan, 2004, p. 125). Whereas “structures” refers to employees’ enactment of a certain gender identity according to job structures, expectations, and practices, “hierarchies” refers to the perceived subordinated position of femininity, leading to inequality (cf. also Heilman, 2001). In turn, “doing identity” focuses on identity construction from the gender perspective. It differs for women and men, as shown by Powell et al. (2009), with women’s coping strategies in the male-dominant engineering field or, as demonstrated by Katila and Meriläinen (1999), with women’s perceived challenges in male-dominated academia. Adapa et al. (2016) drew on the typology suggested by Nentwich and Kelan (2014) and showed how gender is enacted through structures, hierarchies, and identity.

2.1.1 Job advertisements as an institutional-level mechanism of “doing gender”

Job advertisements for recruitment are one powerful means to do gender and, thus, can create the image of the ideal candidate for a certain position, such as a management accountant (Jännäri et al., 2018; Varje et al., 2013). Job advertisements involve purposefully selected information and use certain language and vocabulary regarding the skills, knowledge, and capabilities that are understood to be important in a job (Lynch & Smith, 2001). The use of language in advertisements for management positions tends to rely on traditional masculinity and is thus biased (Askehave & Zethsen, 2014; Gaucher et al., 2011; Horvath & Szesny, 2016; Jännäri et al., 2018). As a result, the position in management becomes gendered in a way that may not be attractive to women (Askehave, 2010;

Eagly & Karau, 2002; Gaucher et al., 2011; Heilman, 2012; Heilman & Parks-Stamm, 2007; Koenig et al., 2011; Ridgeway, 2011; Schein, 2001). This lack of fit may arise not merely from the wording in the job advertisements (Bem & Bem, 1973; Horvath & Sczesny, 2016) but also from recruiters' and other organization members' language use in general (Hentschel et al., 2020) and is revealed especially in high-status positions characterized by authority and prestige (Eagly & Karau, 2002; Heilman, 2012; Heilman & Parks-Stamm, 2007; Koenig et al., 2011).

The traditional way of doing gender underlines that women are feminine. They are emotional, nurturing, social, friendly, helpful, and verbally talented, therefore fitting into work in management fields such as care, services, human resources, and communication because they are believed to be “softer,” people-related areas (Jogulu & Wood, 2006; Lämsä & Tiensuu, 2002; Mavin et al., 2006). Especially communication and teamwork skills are considered to be feminine characteristics (Billing & Alvesson, 2000; Heilman et al., 2015; Prime et al., 2009). However, according to Poutanen and colleagues (2016), when, for example, the term “strong” is added before the concept of teamwork in a job advertisement, resulting in the expression of “strong teamwork skills” as a qualification requirement, the feminine loading diminishes. Strength is associated with masculinity and, consequently, feminine characteristics are not so evident in the expression.

Traditionally, men are considered to be masculine, which refers to rationality, competitiveness, autonomy, toughness, dominance, self-assurance, ambition, strength, and decisiveness (Fielden & Davidson, 1999; Jogulu & Wood, 2006).

These masculine characteristics are understood to be appropriate features for managers and, therefore, managerial positions tend to be considered suitable for men (Broadbent, 2016; Klenke, 2011; Schein, 2001). For example, Connell and Wood (2005) stated that energy focused on work, self-management, access to power, individualism, and technological skills are linked to masculinity, especially in relation to global businessmen. In general, agency-related attributes, such as independence, responsibility, achievements, result orientation, and autonomy are linked to masculine characteristics in management (Billing & Alvesson, 2000; Heilman et al., 2015). Furthermore, entrepreneurship, long hours, and an unencumbered “can-do attitude” are crucial parts of masculinity (Acker, 2012; Ahl, 2006; Tienari et al., 2005). Similarly, willingness and the ability to enter the unknown and produce new ideas and solutions emphasizing innovativeness and bravery have been suggested to be stereotypically masculine-related expressions (Jännäri et al., 2018). Analytical and numerical skills as well as an engineering mindset are considered to be predominantly masculine, especially in business environments (Askehave & Zethsen, 2014; Billing & Alvesson, 2000).

As men and masculinity are favored over women and femininity (Calás & Smircich, 2006; Järventie-Thesleff & Tienari, 2016), it has been suggested that men have better access to leadership roles. In addition, they face fewer challenges than women in becoming successful (Koenig et al., 2011). For female leaders to be perceived as effective, they need to show both sensitivity and strength, whereas male leaders need only to show strength (Johnson et al., 2008) or use both masculine and feminine management styles selectively (Carmona et al., 2018).

The skills and characteristics mentioned in job advertisements produce and frame the idealized image of a management accountant. The language used in them is not gender neutral⁶ but shows gendered characteristics concerning the image of candidacy (Jännäri et al., 2018). Thus, advertisements can deter women or attract them to apply for a position in management accounting (Gaucher et al., 2011). It has been suggested that job advertisements should be produced in a more varying manner to reduce gender stereotyping (Brink & Benschop, 2014; Deutsch, 2007; Kelan, 2018). Further, Wooten (2001) highlighted that woman-friendliness can be important in recruitment to acquire, develop, and accumulate diverse human resources that will improve a competitive advantage in the market. Nater and Sczesny (2016), for their part, questioned the idea that women should be treated preferentially in recruitment into managerial and leadership positions, but they admitted that the “old boys’ network” is still often responsible for and makes selections into management. Therefore, Nater and Sczesny (2016) suggested that temporarily using policies and practices that support specifically women in a career is a legitimate approach to encourage women to apply for challenging positions.

2.2 Overview of the previous research on accounting and gender

In previous studies, management accountants (controllers)⁷ have often been described as a strong trustworthy partner for their managers (e.g. Lukka &

⁶ In our study, gender-neutral language refers to gender-inclusive language, that is, language that is not suggested to produce either femininity or masculinity and thus avoids bias toward femininity or masculinity (c.f. Askehave & Zethsen, 2014; Horvath & Sczesny, 2016; Jännäri et al., 2018).

⁷ Business-oriented management accountants are typically and in practice called “business controllers” or “controllers.” In this study, these labels have a similar meaning.

Järvenpää, 2018; Nitzl & Hirsch, 2016; Sathe, 1983). Management accountants have been seen as having a strong and independent character (Byrne & Pierce, 2007; Järvenpää, 2007) and a powerful position in an organization. However, management accounting has been suggested to possess a weaker position than other functions in an organization (De Loo et al., 2011; Mouritsen, 1996). Thus, prior studies have also reported that duller and more boring management accountants focusing on “number crunching” could be more suitable (Baldvinsdottir et al., 2009; Burns et al., 2014; Lambert & Sponem, 2012; Lepistö et al., 2016). Consequently, many studies have highlighted the management accountant role as hybridized, with a stronger “business partner” and “number cruncher” (Burns & Baldvinsdottir, 2005; Graham et al., 2012; Karlsson et al., 2019; Lambert & Sponem, 2012; Zoni, 2018).

The core qualifications concerning management accountants' work are described as involving analytical skills, problem-solving capabilities, and a business understanding, indicating a possible masculine character of the profession. Moreover, a change from these skills toward a more strategic and market orientation, as well as an emphasis on communication skills, has also been required (Granlund & Lukka, 1998; Järvenpää, 2001, 2009; Oliver, 1991; Pierce & O'Dea, 2003; Siegel et al., 2003; ten Rouwelaar et al., 2018). Thus, it has been suggested in previous studies that the skills required to be successful in management accountancy work should be balanced between analytical and social skills (Burns & Yazdifar, 2001; Byrne & Pierce, 2007; Granlund & Lukka, 1998; Järvenpää, 2001; Siegel & Sorensen, 1999), which can be regarded as reflecting a combination

of masculinity and femininity. Despite a recent emphasis on soft skills in accounting, the field has been an especially male-dominant profession (Broadbent, 2016; Enis, 1998), and female accountants have encountered gender stereotyping and discrimination (Anderson-Gough et al., 2005; Broadbent, 2016; Carrera et al., 2001; Kumra, 2010).

Bosak and Szcesny (2008) argued in their study that agency that refers to masculinity and is considered as an important qualification for successful performance leads to the possibility of the feminine characteristics typically ascribed to women being seen as less important. Nevertheless, they suggested that a change in women's self-concept toward agency might increase their fit with management positions. However, Bosak and Szcesny's idea can be criticized because it involves an assumption that management accountants who are women should change as individuals, and it does not pay attention to a change in the environment in which women work and want to work. However, Katila and Eriksson (2013) suggested in their study that, even though managerial work is suggested to be suitable for masculine, strong subjects, it does not depend on gender (cf. Bradley, 2016; Haynes, 2017; Komori, 2008).

In the past, accounting was strongly seen as a male-dominated occupation. Despite women's increased entry into this profession, which has led to a better gender balance, it has not improved the overall masculine image and flavor of accounting (Broadbent & Kirkham, 1998; Enis, 2010; Siboni et al., 2016; Walker, 2008). Recently, Kyriacou (2016) stressed the dominant male structures of the accounting

profession and the lack of tempting images for professional accounting women. Kyriacou argued that these phenomena reinforce the traditional gendered framing of accounting.

It has been asserted that that other managers tend to devalue female accountants when they show the masculine behavioral style (Hull & Umansky, 1997). Women in the field of accounting have been found to experience more obstacles in their career than men (Barker & Monks, 1998). Moreover, motherhood is considered to be a problem for women who are interested in a career in accounting (Haynes, 2008). Similar difficulties of women have been reported in studies concerning the auditing profession (Dambrin & Lambert, 2008). Moreover, the career paths of women tend to be so-called feminized routes, which are far from linear but more like a labyrinth, “thinning out the number of women in competition for the top” (Lupu, 2012, p. 367, cf. Lämsä & Hiillos). This easily leads to situations in which influential decision-making positions, such as chief financial officers (CFOs), tend not to be open to women (Broadbent, 2016; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017; Lupu, 2012; Siboni et al., 2016; Zoni & Pippo, 2017).

In previous studies, the differences between male and female accountants have been stressed. For example, it has been argued that accounting as a profession causes more stress to women than to men and that, as a result, women tend to leave the profession (Collins, 1993). Regarding business ethics, female accountants have been found to highlight and be concerned about unethical business practices more often than men (Deshpande et al., 2000; Franke et al., 1997; Kaplan et al., 2009).

It has been suggested that greater representation of women on company boards is associated with a lower probability of fraud (Capezio & Mavisakalyan, 2016) or internal control weaknesses (Chen et al., 2016). Similarly, Caglio and Cameran (2017) proposed that perceptions regarding accountants' ethical behavior are more favorable for women than for men. It has also been reported that women show more risk aversion in their performance than men (Palvia et al., 2020; Peltomäki et al., 2021).

Companies that have a female CFO have been shown to exhibit lower discretionary accruals (Barua et al., 2010; Liu et al., 2016) and more accounting conservatism (Francis et al., 2015; Ho et al., 2015; Peni & Vähämaa, 2010). Ittonen et al. (2013) documented smaller abnormal accruals when female audit partners are involved in audits. Similarly, a more conservative approach has been identified when female auditors are conducting audits (Niskanen et al., 2011). In addition, female executives, including CFOs, have been reported to have a positive impact on the quality of corporate governance mechanisms (Vähämaa, 2017). Regarding forecasting styles and accuracy, Kumar (2010) documented that female analysts show higher accuracy and are likely to be more skillful than male analysts. Oesterreich and Teuteberg (2019) showed that female management accountants tend to underestimate their business analytics competencies, whereas men tend to overvalue them. It has been argued that this gender gap may exist because women's self-efficacy and confidence are lower than men's (Gorbacheva et al., 2016).

Moreover, studies have indicated that the female gender tends to be perceived negatively when career success in accounting is targeted (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011). A challenge in previous research has been that the female gender is often used as a universal and unitary category and, consequently, differences between women are not addressed (Gallhofer, 1998). Moreover, many studies, especially those that have investigated differences between men and women, have assumed a fixed understanding of gender and thus viewed women's (as well as men's) traits and behavior as static. The prevailing individualistic view of the topic, which stresses women's and men's gendered features, does not thoroughly take into account various contextual aspects affecting gender construction (e.g. Nentwich & Kelan, 2014).

This overall body of literature on accounting and gender is varied but mainly focuses on the accounting and auditing context. However, in general, the qualifications presented in earlier research as being important for a person working as a management accountant show that the idealized image tends to value characteristics of traditional management accounting, such as analytical skills and development orientation (Lepistö et al., 2016; Zoni, 2018), which can be linked to traditional masculinity. Consequently, this suggests a deviation from gender neutrality and is not beneficial for gender equality.

3. Research design

A qualitative case study with a critical approach was selected as being the most suitable for studying phenomena requiring “a disciplined sensitivity” (Baxter & Chua, 1998, p. 84). The critical approach adopted also aimed to explain the tension in the field through one single case company by imbuing and integrating our analysis with critical intent and insights, aiming to contribute to the dialog on engendering emancipation in accounting research (Deegan, 2013; Gallhofer & Haslam, 2017; Modell, 2015).

Based on the idea of purposive sampling (Moser & Korstjens, 2018), we aimed to find an informative case, and the following specific characteristics were used to choose it. Firstly, we selected a company that has operated for a long time, possessing a history of over 100 years and thus representing tradition in its business field. The selected global case company operates in the field of industrial technology. The company possesses an integrated finance organization employing 3600 people in over 100 countries. Secondly, the selected company provides an interesting and contrasting setting in which to study gender because it is a male-dominated engineering organization. Simultaneously, like other leading global companies, the company has recently set gender diversity targets, aiming to improve its performance (cf. Arora, 2021; Ben-Amar et al., 2013; Chapple & Humphrey, 2014; Dezsö & Ross, 2012; Francoeur et al., 2008) by increasing the female representation, especially in higher management positions (doubling to 25%). Thirdly, the company has a wide range of personnel—both men and

women—working as management accountants at various organizational levels and in various countries in the matrix organization. Finally, the company showed an interest in participating in this study and provided access for data collection.

The available case company documentation offered us an overview of the company and its settings. The documentation, including, for example, material on management accountants' duties and roles, organizational charts, strategy documents, manuals, procedures, intranet, diversity plan, and so on, was used mainly in the empirical analysis for triangulation purposes and is not explicitly presented in the analysis. Nevertheless, it was an important additional source of information and contributed to our understanding of the case company and analysis of the findings.

To gain multiple views of the topic, two main data collection methods were used. The study was conducted in two sequential phases. In the first phase, all the job advertisements ($n = 100$) for management accountants with publishing dates between October 2018 and June 2020 were collected from the company's intranet site. Different levels of management accountants in various regions and with various qualification requirements, defined by the case company, were included in the sample. In Table 1, an overview of the data set is presented, reflecting the number of management accountant job advertisements at the various levels of the organization in respective regions.

Table 1 Overview of the analyzed management accountant (MA) job advertisement

Job advertisements	Asia	EUC*	German-speaking EUC	Global	IMEA	NAM	SAM	Total
Global MA		1	2	4	1	1		9
Regional MA	1	2	1			9		13
Local MA	4	16	11		3	16	2	52
Project controller	3	3	5		1	6	8	26
Total	8	22	19	4	5	32	10	100

* EUC = Europe; IMEA = India, the Middle East, and Africa; NAM = North America; SAM = South America.

The job advertisements sought global, regional, and local management accountants as well as project controllers. As shown in Table 1, the advertisements from North America account for the majority (32%), followed by non-German-speaking European countries (22%), German-speaking countries (19%), South America (10%), Asia (8%), India, the Middle East, and Africa (IMEA) (5%), and global (4%), thus providing a relevant and appropriate basis for this study.

This data set was investigated using qualitative semantic analysis. The corpus of 100 job advertisements was analyzed manually by utilizing semantic field themes and by focusing on the phrases, expressions, and articulation emerging from the advertisements (Askehave & Zethsen, 2014; Elo et al., 2014; Eriksson & Kovalainen, 2016; Krippendorf, 2004). As the expressions were drawn together into a common text corpus, the data were analyzed with the help of content analysis, which was conducted in two steps. First, all the data were thoroughly reviewed for content, including “words” and “phrases,” and they were highlighted and categorized in MS Excel as columns. Second, based on this detailed coding schema,

a categorization matrix was developed and content from the job advertisements was mapped into the matrix. As a result, all the job advertisements were classified respectively as producing masculinity, femininity, or gender neutrality, that is, producing neither femininity nor masculinity. Frequencies based on these classifications were calculated.

The formation of the categorization matrix was an abductive process, and the interpretation was developed with the empirical data and previous theoretical findings. To verify the reliability of the identified categories, the gender literature regarding semantic field studies was revisited during the process of categorization (cf. e.g. Acker, 2012; Askehave & Zethsen, 2014; Billing & Alvesson, 2000; Heilman et al., 2015; Jännäri et al., 2018; Poutanen et al., 2016; Prime et al., 2009).

In the second phase of this study, 31 semi-structured interviews were drawn into the triangulation to increase the trustworthiness of the study. The interviews were conducted with management accountants and operational managers in May–June 2020 (see Appendix A for the participants and Appendix B for the interview guide). The selection of interviewees was based on the availability of specific experiences of the phenomenon, thus aiming to achieve credible findings rather than representativeness (Englander, 2012; Kvale & Brinkmann, 2009) and drawing on purposive sampling (Moser & Korstjens, 2018). The sample aimed to comprehend very experienced management accountants or operational managers who would be able to provide insights over a longer time horizon. Thus, all the interviewees possess a long history with the case company and currently have a managerial

position at the global (10 persons), regional (10 persons), or local (11 persons) level. The participants were management accountants themselves or were working closely in interaction with them. An overview of the general characteristics of the interviewees is provided in Table 2.

Table 2 General characteristics of the interviewees

	Women	Men	Asia	EUC	NAM	SAM	Global role	Regional role	Local role	Total
Management accountant	12	8	2	15	3		6	5	9	20
Operational manager		11	1	9		1	4	5	2	11
Total	12	19	3	24	3	1	10	10	11	31

* EUC = Europe; NAM = North America; SAM = South America.

The interviewees represent 14 different nationalities, located mostly in Europe (24 people) but also in other regions: Asia (3 people), NAM (3 people), and SAM (1 person) (Table 2). In total, 12 females and 19 males participated in this research. In the interviewee sample, the operational managers are general managers for their respective businesses at various organizational levels and act either directly as a supervisor or in a matrix for the management accountants.

The interview language was either English or Finnish, and the average duration of the interviews was about 1 h. The interviews also covered some aspects of management accountants' duties and roles in the case company, as observable in Appendix B. Even though only a few questions were related directly to the gender issue, more general questions yielded many answers and reflections related to a

gender aspect. All the interviews were conducted via MS Teams. With the permission of the interviewees, all of the interviews except three were recorded and transcribed into text-based files. In the exception interviews, extensive written notes were taken. Recordings were not made due to a technical disturbance during the recording of two of the interviews. In addition, one interviewee preferred not to have a recording made of the interview.

The preliminary analysis of the interview data had already started during the data collection phase after a few interviews to identify wider concepts for grouping the data. These preliminary categories were challenged and reformed after they had been transcribed. The transcribed data were thoroughly and critically analyzed, utilizing established procedures of qualitative content analysis (e.g. Elo et al., 2014; Miles & Huberman, 1994). First, by reading the interviews carefully, the relevant structures and subjects were reconfirmed or adjusted. Second, based on the categorization in the first phase, the interviews were thoroughly analyzed and the content was categorized in MS Excel by copying and pasting excerpts from the transcriptions into the appropriate categories as a stepwise and iterative approach. The categories emerged from the research questions, theory, previous research, and empirical data and produced the key areas of 1) the current status regarding gender diversity, 2) the pursuit of gender diversity, 3) gendered management accounting practice, and 4) consequences of the gendered image of management accountants. During the data analysis, the empirical data, theory, and previous research regarding management accountants from a gender viewpoint were simultaneously visited to make sense of the findings.

The fieldwork comprised critical content analysis of 100 case company job advertisements for management accountants and 31 semi-structured interviews with management accountants and operational managers (see Appendix and A and B). As the job advertisements revealed the expectations regarding management accountants, they also produced and framed the ideal, gendered image of management accountants. Thus, while these findings guided the researchers' attention, the interviews revealed the views through practice. Gaining access to a wide range of empirical material and combining several empirical materials in triangulation increased the reliability of the findings (Vaivio, 2008) and thus enabled us to derive improved validity and theoretically integrated explanations (Modell, 2009). Further, the interview data was considered to provide the empirical field data with a source of richness (Baxter & Chua, 1998; Yin, 2003). While focusing on the research questions, abduction combining inductive and deductive research strategies, moving back and forth between material from the field, theory, and the accounting domain (Ahrens & Chapman, 2006; Alvesson & Kärreman, 2007; Lukka, 2014; Lukka & Modell, 2010), guaranteed robust and rigorous analysis consistency.

4. Results: Image of management accountants and wide variety of masculinities

4.1 Gendered image produced in the job advertisements

The thematic content analysis of job advertisements involved classifying and categorizing “words” and “phrases” in MS Excel. The structuring of the categorization matrix was based on the abductive process, containing an interpretation of the empirical data and several revisits to the previous theoretical findings. The outcome of this iterative process is the categorization matrix (Table 3).

Table 3 The categorization matrix for producing gender in job advertisements

Category of key requirements	Key contents	Gender*
Competencies and professional background	Strong, strategic, documented, proven	Masculinity
Authority and attitude	Ability to take decisions, clout, pondus, independent, autonomy, can-do attitude	Masculinity
Drive and ambition	Drive, dynamic, passion, ambition, high energy level, ability to act, self-motivated	Masculinity
Result orientation	Target-oriented, direct, consistent	Masculinity
Business sense	Technological skills, entrepreneurship, innovativeness, bravery	Masculinity
Co-operation	Supportive, motivating, collaboration	Femininity
Teamwork	Team player, “Teamfähigkeit,” team member of our world-class teams	Neutral
Analytical skills	Numerical skills, controlling skills	Neutral
Communication	Listening, executive presentation skills, outstanding and strong communication skills	Femininity/ masculinity

* Language used in job advertisements producing masculinity, femininity, or gender neutrality, that is, gender-inclusive language producing neither femininity nor masculinity.

The key contents and contextual elements were aggregated to classify the semantics from the job advertisements. The following categories were identified: competencies and professional background, authority and attitude, drive and ambition, result orientation, business sense, co-operation, teamwork, analytical skills, and communication.

The categorization matrix includes gendering variation for each of the identified categories. Five of the categories are linked to masculinity, one is linked to femininity, one combines elements from masculinity and femininity, and two can be seen as gender neutral from the management accounting perspective. It should be noted that, traditionally, teamworking skills have been classified as and anchored in femininity; however, strong teamworking skills have been treated as neutral. As the traditional knowledge and skill of management accountants rely heavily on analytical skills, those skills were classified in this study as gender neutral.

The first category of skills and characteristics of management accountants covers descriptions such as “strong” and “strategic” competencies and a “solid” and “documented” professional background, carrying references to masculinity (Bosak & Sczesny, 2008; Gaucher et al., 2011; Holmes, 2006). The candidates here are expected to show strength in their competencies and solidness in their background, as described in the job advertisements: “you must also have a good track record of leading and implementing changes in the business,” “demonstrated ability to achieve objectives,” “proven ability to prioritize tasks,” “strong project experience

& experience with business turnarounds,” “proven experience in driving organizational performance,” “a special combination of education and experience and/or demonstrated performance and results,” “you have worked as a line manager and have an ability to set clear targets for your team members and give them structured and constructive feedback on their performance,” “strategic orientation,” “strong leadership capabilities,” and “demonstrated ability to achieve objectives.”

The second category consists of masculine-linked elements of independency, autonomy, a “can-do attitude,” and an ability to make decisions (cf. Fielden & Davidson, 1999; Jogulu & Wood, 2006). The candidacy here referred to masculinity and agency, with long working hours, the ability to make decisions independently, tolerate stress, and have clear authority (Acker, 2012; Ahl, 2006; Hearn et al., 2012; Holmes, 2006; Tienari et al., 2005). These characteristics were presented with the following phrases in the job advertisements: “ability to provide leadership to ensure effective solutions that drive business value,” “you take an ownership of situation and initiatives, and you are pro-active in solving problems,” “independent and proactive way of working and able to think in processes,” “hands-on mentality and the ability to work proactively, independently and pragmatically,” and “skills combined with problem-solving competence and assertiveness.”

The third category, high ambition with the strength and passion to drive and change, is typically linked to masculinity (Bosak & Sczesny, 2008; Connell & Wood, 2005; Fielden & Davidson, 1999; Jogulu & Wood, 2006; Tienari et al., 2005). This category was clearly present in the job advertisements and was described as “self-

motivated, goal oriented and success driven,” “ability to provide leadership to ensure effective solutions that drive business value,” “high energy, pro-active and entrepreneurial leader,” “the ability to be a strategic leader and innovator,” “willing to challenge the status quo and experience in driving change-management initiatives,” “proactive and outgoing personality,” and “your drive for achieving results will be highly valued.”

The fourth category contains the themes of result, goal, and target orientation, with a clear hegemonic masculine connotation (Holmes, 2006; Tienari et al., 2005). The phrases identified from the job advertisements included the following: “a structured and results-oriented person,” “structured and result oriented leader with high ability to influence the organization,” “must have a sense of urgency for change and improvement, and a balanced approach to risk taking and achieving results,” “self-motivated, goal- and result-oriented mindset,” “strong financial manager, structured and results oriented leader,” and “result-oriented and highly committed to achieving agreed targets.”

The category of business sense is stereotypically strongly masculine, with “bravery,” “innovativeness,” “entrepreneurship,” and “technological” capabilities combining hegemonic and transnational business masculinities (e.g. Connell & Wood, 2005). In the job advertisements, the following were required from the candidates: “business oriented mindset to support business development,” “experience in project delivery or service business in a global business environment is an advantage,” “strong business acumen and understanding,” “interest in walking

into a new role that is still being developed,” “strong understanding of business set-up and interconnections is a plus,” “understanding and feeling for the business,” “you are very customer focused, to ensure that business requirements and expectations are effectively managed, and incidents & problems are resolved in a timely manner,” and “business knowledge, understanding case company processes, structures, customer knowledge.” Many of these expressions would also apply to general managers’ positions, describing the demanding nature of the expectations of management accountants.

The sixth category consists of co-operation areas, such as “supportive,” “motivating,” and “collaboration,” assumed as the strength of the feminine subject (Baxter, 2010; Gaucher et al., 2011) underlying the “softer,” people-related focus (Jogulu & Wood, 2006; Lämsä & Tiensuu, 2002; Mavin et al., 2006). The following textual elements of the job advertisements were mostly visible: “good collaboration skills” and “global mind-set and ability to work across globally networked matrix of business units with collaboration and trust.”

Traditionally, the seventh category of teamwork has been linked to femininity (Billing & Alvesson, 2000; Gaucher et al., 2011; Heilman et al., 2015; Prime et al., 2009). However, in our analysis, phrases such as “strong teamworking skills” were treated as gender neutral, as suggested by Poutanen et al. (2016). In the job advertisements, the terms “team player” and “strong team player” term were used. In addition, “ability to work in a team” (“Teamfähigkeit” in German) and “team spirit” were present. The expressions “cultural sensibility and awareness necessary

to effectively collaborate with the local team,” “on a personal level, we believe you are a team player with a solution oriented working style,” and “you promote good working relationships facilitating team building and cohesiveness across business units, cultures, locations and functions” were also used in the job advertisements.

Contrary to the suggestions made by Askehave and Zethsen (2014), Billing and Alvesson (2000), and Heilman (2012), analytical skills, as some of the basic qualifications of management accountants, had a gender-neutral interpretation here. In the job advertisements, these requirements were presented as: “core financial skills (analytical, multitasking),” “exceptional analytical skills,” “analytical and operational controlling skills,” “high standard of numeracy and finely honed analytical abilities,” and “the complex financial and related responsibilities of this position require exceptional analytical skills.”

Communication, as the final category of the matrix, is principally linked to femininity (Billing & Alvesson, 2000; Heilman et al., 2015; Prime et al., 2009). However, it has also been linked to business masculinity, emphasizing communication in global business settings. Feminine expression in the job advertisements was typically “you communicate well.” Language skills were also emphasized as “fluent communication skills in English, German and French are of advantage.” Furthermore, international experience was highlighted, together with cross-cultural communication skills: “relevant international experience and cross-cultural communication skills.” However, in the job advertisements, certain effective and strong capabilities to communicate and convey messages to the

management and exert influence were highlighted, thus containing a certain flavor of masculine “bravery” and “directness.” In the job advertisements, the following phrases were used: “strong communication skills,” “must have outstanding communication skills, including executive presentation skills, able to inspire trust and quickly build credibility,” and “high ability to influence the organization.”

4.1.1 The variation in masculinities emerging from the job advertisements

The findings from the categorization and classification revealed the produced gendering of the candidacy. The job advertisements produced masculinity, femininity, or gender neutrality, as observable in Table 4.

Table 4 Gendered image produced in the job advertisements through dominant characteristics

Percentage of gender prevalence/ dominant characteristics in various management accountant positions	Femininity	Neutral	Masculinity
Global Management accountant		20%	80%
Regional Management accountant		38%	62%
Local Management accountant		36%	64%
Project controller	8%	73%	19%
Percentage of all job advertisements	2%	58%	40%

According to this critical analysis, in ca. 40% of all the job advertisements, masculinity was clearly produced. Thus, the analysis clearly highlighted transnational business masculinity for which business sense, result orientation, drive, and ambition were highly expected characteristics. However, in ca. 50% of

the “masculine” gendered job advertisements, masculine characteristics were combined with more neutral communication skills and expressed, for example, as follows: “As a line manager, you are a structured and results-oriented person with strong analytical and cross-cultural communication skills” or “strong communication skill.” In ca. 58% of the job advertisements, both feminine and masculine elements were produced and balanced, so it was not possible to lean toward either masculinity or femininity. Those job advertisements were produced and anchored as gender neutral even though the superlatives of masculinity were also strongly visible in those job advertisements. In addition, interestingly, in the positions requiring longer experience, there was a greater tendency to produce masculinity. Thus, it was revealed that the longer the experience required for the position, the greater the masculinity produced for that candidacy. A total of 80% of the job advertisements for global positions requiring longer experience were clearly gendered, with a wide variety of masculinities. For positions requiring significant earlier experience, that is, over 10 years’ experience, the ideal candidate was also produced as masculine in ca. 80% of the job advertisements. For regional or local management accountant positions, masculinity was produced over more neutral gendered job advertisements. By contrast, as shown in Table 4, the job advertisements requiring the shortest experience were mostly produced as gender neutral or gendered with femininity, as was also apparent for the “project controllers.”

To summarize, the job advertisements coated with superlatives produced the ideal candidacy of management accountants as gendered with a wide variety of

masculinities. The following section sheds light on how the global business environment and engineering culture entwined with management accounting practices and operational managers' expectations of ideal candidacy will produce and anchor gendered images of management accountants. It will be revealed that the findings from the both phases of this study resemble and support each other.

4.2 Doing gender through interviews

This section presents the findings from the qualitative analysis based on the interviews (Appendix A). The individual images of management accountants and the practices and interaction between management accountants and operational managers as well as the attitude and expectations from operational managers were in focus. The presentation of the analysis is supported by several quotations. The occupational position of the interviewed person can be found by using the applied coding (e.g. "G5") indicating simultaneously Appendix A. The findings from the fieldwork describe the gendered image of management accountants as a product of social action leading to inequalities. The findings suggest strong support for the previous findings based on the job interviews in which ideal management accountants were gendered with a wide variety of masculinities.

4.2.1. The aim to achieve gender diversity

In the top management, we have fewer women; we are an engineering house. (L11)

The case company is a global technology and engineering company with clear male dominance. This organizational culture is clearly masculine and carries certain beliefs and values. The multifaceted picture regarding gender diversity is seen differently depending on which organizational level or business the interviewee was presenting. Below is a global business representative's perception:

[O]n the factory level, it is well balanced [...] we might even have more females, I would say. It's getting less balanced when you get higher, at the top level. [...] it may have been improved a bit at the higher level. (G5)

The company aims to increase gender diversity, especially in top management positions, to foster inclusion and equality by offering training, development, and mentoring to improve the business performance further. The documentation highlighted that there is an ongoing gender diversity and female acceleration program with a target of clearly increasing female representation in higher leadership roles (doubling to 25%). The documentation illustrated the endeavor as a key priority: "Building and fostering a culture of diversity and inclusion is a key priority, is critical to our success and makes each of us stronger as individuals and as teams." Further, based on the internal documentation, female management accountants represent ca. 11–12% of the leading headquarters management accountants, whereas the split is ca. 50/50 at more junior levels. The share of female

management accountants decreases the higher in the organization the respective position is. In the global management accountant positions, there are only ca. 20% female management accountants. This development toward a female acceleration program was viewed very positively by the interviewees. They perceived that the program makes it easier now really to promote the correct persons into the correct positions.:

If I think about my management team, of course we should have diversity in order to produce high-quality thinking [...] especially when focusing on the future growth; yes, it requires diversity. (L11)

However, other opinions were raised as the development of the female acceleration program was not seen as unproblematic or even desirable:

However, nowadays, I think there is a little bit too much push in the direction of gender diversity, where there is a risk that you are selecting the person because of the gender and not because of the capability. I'm saying there's a risk, I'm not saying that but, in the past, there was for sure some disadvantage. (G7)

However, this endeavor toward higher female representation in leadership roles was not expected to be easy. The interviewees corroborated the challenges ahead by linking them to the attractiveness perceived by female management accountants due to the locations or the male-dominant engineering culture:

I don't know whether that is of being attracted to an organization that's essentially an engineering company, whether it's likely to attract as many females as in the earlier years (R6)

The current status reflects a multifaceted picture in which, depending on the location, country, or region, the share of female management accountants varies. It

also became evident that the higher organization levels have fewer women, as one regional leader (R8) shared: “Look, frankly speaking, most of the controllers I have worked with are still men!”. Similarly, not so many female management accountants have reached a senior position.

4.2.2. The wide variety of masculinities and management accounting practice

Several interviewees highlighted how well the female management accountants are carrying out their job and performing as well as fitting into their demanding positions well by working more than men as “women are more hardworking,” as one global operational manager (G10) stated. However, there is an expectation that females should combine “people orientation” with “extreme commitment to getting the results,” as described by one local operation manager:

I think actually they just have to do it! But then you also have to take into consideration that there is a difference between male and female when it comes to when they have kids and when you have to accept all these things. [...] I found is that they are very people oriented, but the female managers we have, they are also extremely committed to getting the results that we need. So, that combination is in my view what we want to operate with fairness and with empathy and to see people and to develop. (L10)

Similarly, operational managers stated that female management accountants have to perform better than their male colleagues:

At the same time, they fully understand that we need to make the results and that is also because they had to make the result, all their training and education and everything really to be where they are, because they are female and not male, because the rest of us we can just talk our way out of it. (L10)

Similarly, masculinity, as a form of resilience to stress and accountability for the results, is required from the management accountants:

[W]e need to be very strong in terms of managing stress and managing deadlines. (G5)

Further, regarding the demanding role of acting as a deputy operational manager, an understanding of the market environment is required.

Variations of other masculinities produced were evident in the interviews, as indicated by the expectation that management accountants would show “the enthusiasm and energy high,” as stated by one global-level management accountant (G5), but also that they need to be strong and independent to ensure compliance and integrity:

The controller must be independent enough or strong enough to ensure that we always have the integrity and compliance and relevant standards in mind. (L10)

to take care of the business processes:

If you are a strong controller and financial person, then you take care of the business process. (L6)

to influence:

A controller needs to have a very strong personality with very high leadership skills not to get influenced easily because in the end you will be listening to different points of views that would be contradictory many times. (G2)

and to fight for money:

[I]t has to be someone who has a strong standing because in the end you are fighting for money. (R7)

As the notion of a strong controller was present in several discussions, it was suggested that there is no limit to how strong a management accountant can be:

[T]here is no limit to how strong you can be, but of course it is a relationship where you're working together. It's a team. (G4)

Not depending on gender, the variations of the produced masculinities were evident in the interviews describing the female management accountants as “strong managers”, “strong women”, “tough” or “bloody tough”:

A lot of the Chinese female controllers were bloody tough, and they needed to be, you know. (R6)

Nevertheless, management accountants' behavior that was too strong was not necessarily tolerated, as described by one regional operational manager:

He was many times fighting with the organization. [...] if you are too close and you are, let's say, a dictator, that's not good. [...] (R8)

However, very strong behavior might be more acceptable from male than from female management accountants:

Strong behavior is maybe accepted from the males [...] he is much more accepted than an aggressive female controller. (R2)

Further, it was stated that management accountants should possess softer skills. Informants perceived this as empathy and ability to interact and communicate with people and respect people. However, the softer skills of co-operation, collaboration, and communication were very often combined with ambidexterity of masculinities,

such as leading, influencing, or even strategic thinking, also producing burgeoning masculinities for management accountants.

You have to have the capability to interpret what it means in the long term; the ability to think strategically is one thing. The other thing you need is to understand your audiences in different realities, so a certain kind of empathy is just needed. (R7)

You have to possess the strategic and analytical skills, but most importantly you should be able to interact with different people so that you can influence them. [...] Maybe in the last 10 years this communication aspect has been strengthening and also cross-cultural topics to understand different cultures and people. (G3)

Further, the supporting nature of management accounting was very often combined with business guidance, as described from both operational managers' and management accountants' perspective.

In addition, it is expected that management accountants will be willing to take more risk and to be braver, as one management accountant (G1) stated: "steadfastness is also important and not being afraid to challenge the organization." Similar statements were provided by two operation managers and one management accountant:

Female controllers, before they enter into a job, they need to know that it will be a success both for them and for the company, but you never know that. They have to take the risk. (L10)

However, a masculine attitude and strong behavior were described as a general way to achieve acceptance and success:

The controller has to take the initiative and take on a strong role, especially because we are engineering company where technical skills and technology are highly appreciated. (G1)

It was seen as imperative that management accountants take the initiative, be self-motivated, and take on a strong role.

In my current role I take on a strong role and make decisions regarding the topics the manager has delegated to me. I'm solely responsible for those. (G3)

I don't think that it is possible that a stronger role is interpreted as negative. It is only good that a controller takes the lead and wants to push the topics forward; it is only seen very positively. [...] the controller has to take part actively in the daily business discussion and take the role. (G6)

The strength and strong capabilities to survive in a male-dominant environment were mentioned, such as being "one of the boys":

Nobody dares to do it with me because I just walk straight over them, you know. (G4)

"You have to be able to drink as much as the guys do and even more equally dirty jokes," and she was shocked. "You're one of the gang, aren't you?" she said. "But I still want to be a woman." (G4)

The male-dominant engineering culture of global business is clearly visible and affects the ideal image of management accountants, producing gendering with a wide variety of masculinities and challenges for women.

For me, it has not been a challenge, but of course it can be. I know that in some places it's more difficult for women and we are in a company where it's very overweighted with men, of course, but for me that has not been a problem. (L6)

You are able to see that it is tough for them that a woman is in this position [...] these people have different cultural backgrounds [...] maybe have not experienced women as leaders. (G3)

4.2.3. Summarizing doing gender through interviews

As gender was produced through processes and enacted in expectations and practices in the male-dominant engineering cultural context, the findings revealed some ambiguities in the expectations regarding management accountants. The gender of management accountants was mainly produced as masculine, entailing a wide variety of masculinities. This, in turn led to inequalities, asymmetries, and underrepresentation of female management accountants in the top management positions as well as to some extent a struggle among female management accountants.

The targets discussed in relation to diversity showed initiatives regarding redoing and reproducing gender as neutral or feminine. These targets were supported to some extent but not by all the interviewees. In contrast to gender diversity and the female acceleration program, the male-dominant engineering culture was deeply rooted, producing a wide variety of masculinities to frame the ideal management accountant. The presence of elements of struggle was also evident (cf. Katila & Meriläinen, 1999), while inequalities existed, and female management accountants were expected to adjust themselves to masculine norms (cf. Bosak & Szesny, 2008; Powell et al., 2009). Further, some double standards existed, and not all behavior was accepted from female management accountants in a similar manner to male management accountants (cf. Katila & Meriläinen, 1999).

Similarly, the requirements for management accountant skills and characteristics highlighted by the interviewees produced elements of masculinities, emphasizing for example a strong risk-taking profile with drive, independence, and business

orientation. These arose very often in the interviews linked to technical skills and technology, which were defined as important for the case company (cf. Connell & Wood, 2005; Holmes, 2006; Tienari et al., 2005). Further, successful female management accountants were described with masculine words, such as “strong” and “tough.” Female management accountants themselves also produced masculinities by adopting a very masculine approach and attitude (cf. Halberstam, 1998/2019; Kanter, 1977; Kazyak, 2012; Laszlo Ambjörnsson, 2020; Lämsä & Tiensuu, 2002; Powell et al., 2009). However, some elements of redoing gender toward femininity were visible in the interviews when soft skills and more femininity-linked characteristics were mentioned as being important for management accountants (e.g. “connect with people”).

5. Discussion

This qualitative study delivered a critical analysis of management accountants’ gendered image. By utilizing the adopted “doing gender” theory, it was possible to analyze the various masculinities and femininities (Connell, 1998; Edley, 2001; Hearn & Collinson, 2017; Jännäri et al., 2018; Kangas et al., 2019; Poggio, 2006; Poutanen et al., 2016) producing the gendered image of management accountants. The job advertisements, influencing general beliefs and assumptions (Fairclough, 1998), generated gendered images (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). In this study, they produced a specific—gendered with multiple masculinities—ideal image of an effective management accountant (c.f.

Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011; Kyriacou, 2016). Similarly, the endogenous practices seen through the interviews and the internal documentation enforced the findings of the management accountants' gendered, masculine image. The dynamic process of social interaction between the actors, the set of practices, and the expectations that are deeply rooted in the organization (cf. Martin, 2003; West & Zimmerman, 1987) produced the image of management accountants with a wide variety of masculinities. The social structures and hierarchies of the global business environment, male-dominant engineering culture, and technological focus entwined framed the emerging and prevalent masculinity of management accounting, which led to a bias in the workplace and in the field of management accounting.

The findings from the two phases of this study complemented each other and offered a more cohesive view of the gendered masculine candidacy of management accountants. Thus, this study confirms the earlier findings in the areas of accounting and auditing, illuminating traditional masculine characteristics and male dominance in the field of management accounting as well (Broadbent & Kirkham, 2008). However, instead of solely confirming the traditional masculinity seen in other studies, we found that a wide variety of masculinities was clearly produced, and they were strongly prevalent. Thus, even though the analysis revealed some ambiguities related to the expectations of gendered candidacy and some femininity was visible in both phases of this study, especially in the company's endeavor to achieve gender diversity (cf. Kornberger et al., 2010; Wooten, 2001), the findings from the two sequential phases of this study amplified

each other. From the wide variety of masculinities, the most support in our data was given to transnational business masculinity (Connell, 1998), entailing the idea that global markets and transnational corporations provide the setting for a transformed pattern of business masculinity, leading to a hegemonic position of masculinity in global gender relations.

Based on the findings, we also concluded that the idealized image of a management accountant as being gendered mostly with masculinities has led to a gender-related struggle and asymmetries between the genders in the management accounting field (cf. Barker & Monks, 1998; Broadbent, 2016; Jeacle, 2011; Komori, 2008; Kumra, 2010; Lämsä & Sintonen, 2001; Lehman, 2012; Mueller et al., 2010). Severe impacts from the masculine prevalence were visible. First, it led to gender inequality and asymmetry in top management positions and the emergence of gendered, unequal career hierarchies (cf. Broadbent, 2016; Dambrin & Lambert, 2008; Kim, 2004; Lupu, 2012). Interestingly, and importantly, the findings of this study revealed that the expected masculinity increases heavily when the positions become more demanding. A gender balance exists in junior, entry-level, positions, but management accountants in top management are usually men and inequality is largely present, as also shown by previous accounting-related literature (e.g. Broadbent, 2016; Broadbent & Kirkham, 2008; Ciancanelli et al., 1990; Duff, 2011; Haynes, 2017; Lupu, 2012; Siboni et al., 2016; Zoni & Pippo, 2017). Our study showed that only 10–12% of the management accountants at the top management level in the case company were female. This entailed a biased distribution of power, indicating that areas with larger responsibilities are not open

to women (cf. Broadbent, 2016; Dambrin & Lambert, 2008; Kim, 2004). In accordance with the similar findings in previous studies regarding the gendered nature of accounting (e.g. Adapa et al., 2016; Anderson-Gough et al., 2005; Kim, 2004; Kornberger et al., 2010), our study showed that men and masculinity clearly dominated women and femininity (cf. Calás & Smircich, 2006; Järventie-Thesleff & Tienari, 2016).

Second, this study highlights another concern: as female management accountants are subordinated to male management accountants, female management accountants are expected to adjust their behavior and practices towards more acceptable masculine ones (cf. Bosak & Szcesny, 2008). They are expected to act, and they do act, in accordance with masculine norms by being strong and masculine but not necessarily with anti-woman styles or the “one of the boys” approach, as suggested by Powell et al. (2009). However, there is a limit to how far a female management accountant can stretch the boundaries toward masculinity because behavior that is too strong or even aggressive is not accepted from females (cf. Katila & Meriläinen, 1999). Similarly, to some extent, the masculine prevalence has entailed bias in expectations; it is suggested that female management accountants need to perform more to be successful (cf. Broadbent & Kirkham, 2008). Similarly, contrary to Komori’s (2008) findings in the area of accounting, the results of this study indicate that the likelihood of female management accountants being more successful increases when they show strong masculine behavior and working styles (cf. Carmona et al., 2018; Tienari et al., 2005). In this regard, the results of this study essentially also differ from the proposition of Hull

and Umansky (1997), who argued that managers devalue female accountants possessing masculine leadership styles. Similarly, there is only a little support to the studies by Carmona et al. (2018) and Johnson et al. (2008), in which feminine attributes or sensitivity combined with strength are needed from females as this study suggests strong support for female masculinity, entailing strong masculine behavior and characteristics. To summarize our findings, whereas female masculinity prevails over the traditional feminine attributes in the field of management accounting, female masculinities are not stigmatized but reinforce the superior position of masculinities in relation to femininities, as also proposed by Laszlo Ambjörnsson (2020).

This study has emphasized the role of job advertisements in doing and producing gender. Earlier studies have claimed that gender diversity is better achieved when equal and symmetrical linguistic forms are used (Bosak & Sczesny, 2008; Hentschel et al., 2020). Thus, thirdly, a drawback may result from the prevalence of masculinity as gendered management accountant positions might activate masculine associations, already leading to biased perceived attraction in the recruitment phase. Female management accountants are not necessarily attracted to positions showing strong masculinity along with the “male dominant engineering industry,” as described by the interviewees (cf. Askehave, 2010; Horvath & Sczesny, 2016). Hence, the wide variety of masculinities may disturb the feeling about the right chemistry between employers and female candidates (cf. Peltokorpi, 2020) as female management accountants may anticipate a lower level of belongingness when stereotypically masculine wording is used. Thus, the

linguistics of the job announcement should be critically challenged. One option is to make women linguistically visible (Bosak & Sczesny, 2008) and replace the masculine wording with parallel feminine wording (Gaucher et al., 2011).

Based on the data in our study, the endeavor to achieve gender diversity is underpinned by outspoken targets, which might make it easier to promote the correct person to the respective position. Still, the findings from this study do not reveal any preferential treatment policies, as Nater and Sczesny (2016) and Wooten (2001) suggested in their studies that they are required to support the promotion of women into leadership positions. This may lead to the question of whether the stated targets solely entail diversity in the future or whether they only serve a ceremonial purpose.

Even though Jännäri et al. (2018) asserted that the skills required in the future will not fall neatly into the gendered categories, this study reveals emerging and embedded masculinity in everyday practices and expectations of the management accounting members of a global enterprise. Thus, as these practices and expectations are partially routinized, the question for the future is how limited the possibilities are to deviate from the masculine compositions (cf. Edley, 2001) and to produce and undo the gender in a different manner by challenging the traditional masculinity (Billing, 2011).

6. Conclusions

This study contributes to our understanding of the image of management accountants by showing that the ideal professional is gendered in many ways, mostly with a wide variety of masculinities. Organizational practices have led to reinforced and reproduced masculine predominance in management accounting in the global business environment. The previous literature considering accounting from a gender viewpoint has mainly focused on auditing and accounting as opposed to management accounting (controllers). Thus, with this study, we express criticism of mainstream management accounting research's neglect to highlight the gendered, masculine prevalence in the management accounting profession (cf. Broadbent, 2002; Gallhofer & Haslam, 1997; Haynes, 2017; Parker, 2008; Modell, 2017).

By employing the perspective of “doing gender”—the institutionalization of gender through repetition of practices in a social context—management accountants' gendered nature was presented. The wide variety of masculinities produced in the dynamic process lead to inequalities and rarity of female management accountants in top management positions. As the inclusion of women is limited, their potential is not utilized. The underrepresentation of women, unequal career hierarchies, and resistance to women's advancement limit businesses' ability to make full use of female management accountants' know how, talents, and competencies, especially considering that they are highly educated, capable, and even somewhat more suitable than men for performing a profession requiring ethical behavior (cf. Caglio

& Cameran, 2017; Capezio & Mavisakalyan, 2016; Deshpande et al., 2000; Franke et al., 1997; Kaplan et al., 2009), risk-averse behavior (cf. Palvia et al., 2020; Peltomäki et al., 2021), and accounting conservatism (cf. Francis et al., 2015; Ho et al., 2015; Peni & Vähämaa, 2010). This, we suggest, is especially valid in the case of management accountants with a “number-crunching” focus (cf. Baldvinsdottir et al., 2009; Burns et al., 2014; Lambert & Sponem, 2012).

As seen in this study, female management accountants navigate through a challenging gendered environment. They face inequalities and gender-related struggles, leading to various mechanisms to adjust their behavior. In some cases, even exits from the gendered environment or the whole profession might be the outcome. Even though a wide variety of masculinities, including female masculinity, prevails, the question may remain of whether female management accountants, even strong ones who show masculinity and act as iron ladies (Kanter, 1977; Lämsä & Tiensuu, 2002), are fully and equally accepted into the management accountant profession. This concern might be legitimated especially in the case of a male-dominant engineering culture (cf. Eagly & Karau, 1991; Powell et al., 2009; Schein, 2001) as there might be structural constraints in the form of a male network and “godfather” sponsorship, as highlighted by Kumra (2010).

While this study is a case study with a limited sample of operational managers and management accountants as well as a limited amount of job advertisements and the presence of subjectivity during the research process, it provides—through global technology business settings—a strong illustration of a broader issue in gendered

accounting. Thus, notwithstanding the limitations mentioned, this study takes an important step toward a discussion on management accountants' gendered image. We suggest that similar findings may be revealed in other settings than global technology companies. Based on the findings of this study, we suggest that further studies could explore further the mechanisms whereby the gendered image has become institutionalized in different settings and how female management accountants can cope with the suggested gendered framing. Similarly, it would be fruitful to understand the necessary attributes and actions to instigate a journey toward gender diversity and whether and how that is truly advocated, fostered, and institutionalized. In addition, further studies should clarify the extent to which the suggested strong masculinity is an element of employer branding in the recruitment phase or rather a generic means to shape the profession.

As critically pointed out, this study ultimately describes a broader, largely neglected area of gendered bias in management accounting. While it has suggested some future avenues for research, further studies and scholarly discussion in this area are necessary to advance an equal and sustainable world of management accounting. Whereas the expectations and perceived image of strong masculinities contradict the acknowledged gender diversity targets, for example in the deeply rooted male-dominant engineering culture, they may cause a further gender gap and cast a longer shadow over the endeavor to achieve gender diversity in general (cf. World Economic Forum, 2021).

As this study shows, for female management accountants and their recognition, the masculine gendered image indicates that they need to be more decisive and capable and to “deliver more” than their male counterparts. This is because men dominate the positions of power in management accounting (c.f. Broadbent, 2016). Similarly, strong masculinity may disturb female management accountants’ feelings about the right chemistry, which in turn leads to lower belongingness in organizations (cf. Peltokorpi, 2020), dissatisfaction, and exits from the profession. Hence, the full potential of management accounting resources is not utilized. This discussion shows that we can still learn about accounting and gender (Carmona & Ezzamel, 2016; Haynes, 2017). Topical questions can still be raised regarding whether the early 20th-century gender struggle in the accounting profession, as described for example by Jeacle (2011) and later by Broadbent (2016), will continue over a longer time horizon or whether we will be able to achieve a more equal world of accounting.

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Appendix A. List of interviews

No.	Interview partner	Function	Duration	Region	Position
1	G1	MA	1:36:35	EUC	Global
2	G2	MA	0:55:37	EUC	Global
3	G3	MA	1:04:38	EUC	Global
4	G4	MA	1:03:50	EUC	Global
5	G5	MA	0:59:29	EUC	Global
6	G6	MA	1:26:44	EUC	Global
7	G7	OM	0:37:32	EUC	Global
8	G8	OM	0:31:22	EUC	Global
9	G9*	OM	1:07:02	EUC	Global
10	G10	OM	0:49:02	EUC	Global
11	L1	MA	0:46:29	NAM	Local
12	L2*	MA	1:02:30	EUC	Local
13	L3	MA	1:06:43	EUC	Local
14	L4*	MA	1:01:30	EUC	Local
15	L5	MA	0:43:32	EUC	Local
16	L6	MA	0:55:37	EUC	Local
17	L7	MA	0:58:50	EUC	Local
18	L8	MA	0:55:04	NAM	Local
19	L9	MA	0:56:31	EUC	Local
20	L10	OM	0:48:30	EUC	Local
21	L11	OM	0:44:37	EUC	Local
22	R1	MA	1:01:44	ASIA	Regional
23	R2	MA	1:19:28	NAM	Regional
24	R3	MA	1:48:50	EUC	Regional
25	R4	MA	0:47:36	EUC	Regional
26	R5	MA	1:04:01	ASIA	Regional
27	R6	OM	1:06:11	EUC	Regional
28	R7	OM	0:53:58	EUC	Regional
29	R8	OM	1:35:20	SAM	Regional
30	R9	OM	0:58:15	ASIA	Regional
31	R10	OM	0:53:29	EUC	Regional

Notes: * = note taking; other interviews recorded in MS Teams and through note taking.

Appendix B. Key interview themes

Interview theme content	
1	Brief outline of the interviewees' position and history
2	Management accountant role in the case company and interaction with operational managers
3	Expected skills and characteristics of management accountants
4	Management accountant role evolvement and expected future changes
5	Recruitment of management accountants
6	Management accountants and gender

The role of a management accountant – A change through an institutional work perspective

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Abstract

This paper aims to extend the literature on management accountant role change by focusing on the forms of the institutional work ambitioning towards a strategic business partner role spanning the past 20 years in a global case company. This paper suggests that the current role of management accountants is institutionalized in the emergence and confluence of the competing logics of “number crunching” and “business partnering”. Thus, this study suggests that the institutionalization of the role is conditional on these logics, leading to the hybridized role of business partner. The results indicate that change is derived by constituted exercises of power at the micro, the meso and the macro levels (local, regional and global levels, respectively), thus covering (1) purposive actions carried out, but also (2) unintentional tension and the power relations impacting the institutionalization of the new role. Overall, the study suggests that a complex, dynamic interplay of the actors and their emerging and stabilized power relations engender the hybridized business partner role.

Keywords: management accountant, institutional work, role change, business partner

1. Introduction

“In 20 years in business I would say they have become more of a partner, but in general, I don't see too much change.” (an excerpt from an interview with a global operational manager, 17th June 2020)

The evolving role of management accountants has drawn significant scholarly attention, revealing the intriguing dichotomy between bean counter vs. business partner ideals. Even in 1983, Sathe illustrated the various roles of accountants and introduced the “strong controller” ideal pursuit in business. Similarly, many scholars have suggested that management accountants’ tasks have evolved from traditional bean-counting (e.g., Friedman and Lyne, 1997) and monitoring and compliance towards consulting and service (Hopper, 1980; Mouritsen, 1996) and

business support (Granlund and Lukka, 1997, 1998a; Järvenpää, 2001), entailing a broader role continuum towards business partnering (Lukka and Järvenpää, 2018). However, it seems that the role is still currently either a bean counting type of role (e.g., Malmi et al., 2001, Lepistö et al., 2016; Morales, 2019; Oppi and Vagnoni, 2020; Verstegen et al., 2007) or a hybridized form (e.g., Albu, 2011; Azan and Bollecker, 2011; Burns and Baldvinsdottir, 2005; Graham et al., 2012; de Loo et al., 2011, Karlsson et al., 2019a; Quinn and Rochford, 2013; Rieg, 2018), contrary to business partnering where only limited or non-existent “bean counting” was suggested (Vaivio and Kokko, 2006; Goretzki et al., 2013). Therefore, it is intriguing and interesting to understand how the role has become embodied through a plethora of institutional work. As the aspirational role inherited almost 40 years ago has been stated to be a “strong controller”, why has the role not evolved to a greater extent in that direction? It seems obvious that the endeavor towards business partnering contains obstacles, e.g., a lack of time or expertise, missing management support, access to data (e.g., Graham et al., 2012; Siegel et al., 2003) as the aspirational role is supplanted in many cases by other forms, if it was ever even targeted (c.f. Baldvinsdottir et al., 2009; Burns et al., 2014). As it is suggested that management accountants themselves and their actions have a notable impact on change (Baxter and Chua, 2008; Byrne and Pierce, 2007; Emsley et al., 2006; Goretzki et al., 2013; Horton and Wanderley, 2018; Järvenpää, 2007, 2009; Lambert and Perez, 2011; Mack and Goretzki, 2017), are the management accountants powerful enough and able to transform the role into business partnering and question their routines and habitual practices? Whereas multifaceted antecedents, institutional drivers and individual characteristics within various organizational structures leading the change seem to interact (Byrne and Pierce, 2007; Järvenpää, 2009; Karlsson et al., 2019b), what are the efforts of individual actors in these change processes in order to institutionalize the new role? The literature’s knowledge of this topic is still limited and should thus be broadened. Similarly, there are limited studies concentrating management accountant role change on a global company setting, even though this might be very relevant as national and cultural differences are diminishing (Granlund and Lukka, 1998b) as the settings of previous studies are often country specific where national and

cultural differences flavor the role of management accountants (e.g., Ahrens, 1996a, 1996b; Granlund and Lukka, 1997; Hiromoto, 1988; Järvenpää, 2007, 2009; Laitinen, 2006; Lukka and Järvenpää, 2018; Okano and Suzuki, 2007; Schäffer and Weber, 2018; Zoni, 2018). Thus, this study aims to contribute towards the research examining management accountant role change in the global context – even within one company – by mobilizing a concept of institutional work. The actions by actors influencing the institutionalization of management accountant role will be studied, whereas a holistic angle in reproduction and transformation of institutions (Modell, 2020) will be provided to enhance our understanding compared to earlier studies (cf. Burns and Baldvinsdottir, 2005; Goretzki et al., 2013; Järvenpää 2007, 2009).

Empirically, we first demonstrate how the management accountant role has evolved during the last 20 years using largely case company documentation. The evolution and phases of the role will be investigated to direct our attention towards the second phase of the study. The second phase covers 31 semi-structured interviews with management accountants and operational managers. There the aim is to understand how the management accountant role has been influenced and institutionalized through actions undertaken by management accountants and operational managers that consciously or unconsciously lead to institutional change in the management accountant role. Similarly, the aim is to illustrate how the role is derived by actors' constituted exercises of power at the various levels of different organization such as micro, meso and macro levels (local, regional and global, respectively), as well as shedding light on tension and actors' power relations undermining the institutionalization of the idealized business partner role. As stated, this paper utilizes the notion of institutional work which offers a holistic interpretative lens to examine the management accounting role change in management accounting research. Similarly, the longitudinal data combined with the interviews facilitates fine-grained observations of the management accountant work practices and the role change, thus bridging the research towards practical relevance.

As the selected approach towards understanding management accountants' role change requires an orientation towards institutional work, Section 2 reviews the

literature on management accountants' evolving role, but also the theoretical background of institutional work to analyze the empirical findings. Next, the research design is presented in Section 3, followed by the empirical findings in Section 4. Finally, the paper closes with a discussion and conclusions in Section 5.

2. Earlier studies – Management accountant and institutional work

The analysis regarding the institutionalization of the management accountant role will be framed through the mobilization of an institutional work perspective (Lawrence et al., 2011). Institutional theories have been utilized as a theoretical framework in many management accounting studies (Burns and Scapens, 2000; Contrafatto & Burns, 2013; Lukka, 2007; Ter Bogt and Scapens, 2019), whereas recently institutional work has been proven to be a promising stream through which to study the change through actors' day-to-day efforts (Hampel et al., 2017). The next sections will first delineate the role evolution of management accounting and subsequently institutional work will be explored.

2.1 Management accountants' role evolution

The vivid academic discussion regarding “bean counter” or “number cruncher” vs. business partner role has provided a view of how management accountant practices and roles are actualizing (Burns and Baldvinsdottir, 2005; Granlund and Lukka, 1998b; Johnson and Kaplan, 1987; Goretzki and Messner, 2019; Järvenpää, 2007). The business partner role is typically linked with words like advising management and taking part in decision making (Granlund and Lukka, 1997, 1998a; Lukka and Järvenpää, 2018; Zoni and Merchant, 2007) or providing managers with business-relevant information for decision making (Järvenpää, 2007; Hopper, 1980; Sathe, 1983). Further, a more strategic role through strategy formulation, system development, organizational designing or change management has been indicated (Burns and Baldvinsdottir, 2005; Ma and Tayles, 2009; Nixon and Burns, 2012).

However, some critical voices have been heard questioning whether business partnering is all only positive but it may jeopardize the main role of management

accountant, guardian of the business (Burns et al., 2014). When being close to business, it is possible that challenges may arise (Byrne and Pierce, 2007) as a form of data misreporting, number manipulating, slipping from integrity and steadfastness, as well as losing independency in general (Baldvinsdottir et al., 2009; Burns et al., 2014; Maas and Matějka, 2009; Hartman and Maas, 2010; Lambert and Sponem, 2005; Näsi, 2017), thus impacting the role, as the reliability of a management accountant depends heavily upon their reputation (Caglio and Cameran, 2017; Carnegie and Napier, 2010; Rogers et al., 2005). As Baldvinsdottir et al (2009) suggest, “maybe the dull’ and ‘boring’ management accountant is not so bad after all” (Baldvinsdottir et al., 2009, p.4) when the traditional qualities of a management accountant might be needed to ensure long-term performance and proper conformance (Baldvinsdottir et al., 2009).

There has been active debate on how macro level environmental and cultural changes (Burns et al., 1999; Byrne and Pierce, 2007; Granlund and Lukka, 1998b; Järvenpää, 2001, Odia, 2019) or even economic crises (Endenich, 2014; Becker and Mahlendorf, 2018) influence the management accountant role towards business partnering. However, in general, the earlier research indicates how the role of a management accountant is largely impacted by managers’ expectations (Byrne and Pierce, 2018; Emsley, 2005; Hyvönen et al., 2015; Järvenpää, 2009; Lambert and Sponem, 2012; Windeck et al., 2015; Wolf et al., 2015) or by the type of company (Pasch, 2019; Yazdifar and Tsamenyi, 2005). Similarly, organizational setup and structures as a degree of decentralization (Burns and Baldvinsdottir, 2005; Byrne and Pierce, 2007; Goretzki et al., 2013; Granlund and Lukka, 1998a; Holmgren et al., 2018; Järvenpää, 2007; Ten Rouwelaar et al., 2018) influence the role. Further, elements of IS as a form or ERP implementations or digitalization have been suggested to have various impacts on the management accountant role, varying from positive (Burns et al., 1999; Caglio, 2003; Goretzki et al., 2013; Järvenpää 2007, 2009; Lantto, 2014; Scapens and Jazayeri, 2003) to unclear or even negative impacts (Andreassen, 2020; Heinzelmann, 2018; Knudsen, 2020; Wagner et al., 2011). Regarding the change in role, several studies have emphasized the new skills in addition to traditional analytical skills to cover more strategic, market orientation

and communication capabilities (Granlund and Lukka, 1998a; Järvenpää, 2001, 2009; Karlsson et al., 2019b; Oliver L., 1991; Pierce and O’Dea, 2003; Siegel et al., 2003; Ten Rouwelaar et al., 2018) that are required and empower the focus on business partnering (Byrne and Pierce, 2007; Järvenpää, 2007), but equally on traditional tasks (Baldvinsdottir et al., 2009). However, the question may arise whether by enhancing the possibilities by building a foundation of knowledge (Friedman and Lyne, 1997; Granlund and Malmi, 2002; Hyvönen et al., 2015; Newman et al., 1989; Reißig-Thust, 2018), by developing skills and capabilities, as well as by finding a balance between financial, strategic and operational perspectives (e.g., Granlund and Lukka, 1998; Sathe, 1983; Siegel et al., 2003; Vaivio and Kokko, 2006) the desired business partner role will be achieved. As the previous studies regarding changes in accounting practices frame the ambidexterity of concomitantly impacting elements of institutional work (e.g., Aburous, 2019; Aleksandrov, 2020; Canning and O’Dwyer, 2016; Malsch and Gendron, 2013; Nyland et al, 2017; Richardson and Kilfoyle, 2016; Yang and Northcott, 2019; Yee, 2020) shored up and valorized as management accountant role changes (Goretzki et al., 2013), the forms of this institutional work will be further studied to understand how change is constituted by actors. Thus, in the next chapter institutional work as a theoretical framing will be delineated.

2.2 Institutional work and institutional logic in accounting

The study of institutional work as a recent research stream of institutional theory provides a more comprehensive perspective to study agency (Hampel et al., 2017; Patterson and Beunen, 2019) and supplies an antidote to constraining institutional isomorphism (Mouritsen, 2014) where transformation is implicated through institutions (e.g., DiMaggio and Powell, 1983; DiMaggio 1998). Institutional work aims not only to create, maintain, and disrupt institutions, but also to challenge, adjust and transform them. Thus, theory of institutional work intends to bridge scholarly interest towards institutions and organizations with those who are working in them, thus leading to the easier translation of institutionalization into practical discussions; by focusing on the practical actions of individuals and

organizations it also aims to connect the academic community with practical issues (Lawrence and Suddaby, 2006; Lawrence et al., 2011).

The forms of institutional work as institutionally embedded and agency involved actions introduced by Lawrence and Suddaby (2006) are classified under three categories of creating, maintaining, and disrupting institutions entailing a typology of forms of institutional work (Table I).

Table I. Creating and maintaining institutions - forms of institutional work (Lawrence and Suddaby, 2006)

Typology of forms of institutional work	
Creating institutions	
Advocacy	The mobilization of political and regulatory support through direct pressure or persuasion and deliberate techniques of social suasion.
Defining	The construction of rule systems that confer status or identity, define boundaries of membership or create status hierarchies.
Vesting	The creation of rule structures that confer property rights.
Constructing identities	Defining the relationship between an actor and the field in which that actor operates, reshaping institutional logic.
Changing normative associations	Re-making and altering the connections between sets of practices and the moral and cultural foundations for those practices.
Constructing normative networks	Building interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to compliance and evaluation.
Mimicry	Connecting and associating new practices with existing sets of taken-for-granted practices, technologies and rules in order to ease adoption.
Theorizing	The development and specification of abstract categories and the elaboration of chains of cause and effect to make sense of new practices.
Educating	The educating of actors in the skills and capabilities necessary to support new practices.
Maintaining institutions	
Enabling work	The creation of rules that facilitate, supplement and support institutions, such as the creation of authorizing agents or diverting resources, providing resources.
Policing	Ensuring compliance and detect deviations through enforcement, auditing and monitoring.
Deterring	Establishing coercive barriers to institutional change, establishing sanctions
Valorizing and demonizing	Providing for public consumption positive and negative examples that illustrate the normative foundations of an institution, praising and condemning behavior.
Mythologizing	Preserving the normative underpinnings of an institution by creating and sustaining myths regarding its history and sharing success stories.
Embedding and routinizing	Building habitual behaviors to actively infuse the normative foundations of an institution into the participants' day to day routines and organizational practices.

Disrupting institutions

Disconnecting sanctions / rewards	Working through state apparatus to disconnect rewards and sanctions from some set of practice
Disassociating moral foundations	Disassociating the practice, rule or technology from its moral foundation
Undermining assumptions and beliefs	Decreasing the perceived risks of innovation and differentiation by undermining core assumptions

The work of creation institutions involves rule establishment as well as reward and sanction systems to support that as “overtly political work in which actors reconstruct rules, property rights and boundaries that define access to material resources; actions in which actors' belief systems are reconfigured; and actions designed to alter abstract categorizations in which the boundaries of meaning systems are altered” (Lawrence & Suddaby, 2006, p.221). As Table I illustrates, this can be implemented, for example, in the form of strict regulatory support or through softer advocacy techniques of social suasion (e.g., Canning and O’Dwyer, 2016; Clune and O’Dwyer, 2020) and through mimicry where new practices are associated with taken-for-granted practice or through education or training. The work of maintaining institutions can take place through “enabling”, “policing” and “deterrence” where mutual benefits of the rules are enforced, followed up and ensured and the increased cost of non-compliance is guaranteed to ensure conformance to rules systems and focusing efforts to maintain institutions on reproducing existing norms and belief systems (Lawrence and Suddaby, 2006, p. 230) as illustrated in several studies (Beunen and Patterson 2016; Canning and O’Dwyer, 2016; Farooq and de Villiers, 2019; Kettunen, 2017; Richardson and Kilfoyle, 2016; Troshani et al., 2018). “Valorizing”, “mythologizing” and “embedding” are maintaining strategies to create symbolic support, e.g., via story telling trying to reinforce normative foundations (Lawrence and Suddaby, 2006, p. 230). Thus, institutional work can be seen as bolstering existing arrangements by strengthening reinforcing dynamics, reframing the meaning of existing activities and anticipating counteractions (Patterson and Beunen, 2019).

Disrupting work contains actors’ work to disconnect rewards and sanctions from some sets of practices, technologies or rules and in an attempt to undermine the core assumptions and beliefs stabilizing institutions (Lawrence and Suddaby,

2006). This may take place through attacking the mechanisms that lead actors to comply with the institutions (Canning and O'Dwyer, 2016, p. 4). Similarly, the actions can also be seen as actors' efforts to emancipate themselves by building alternative institutional arrangements (Marti and Mair, 2009).

Several studies have shown, rather than step-by-step, the fleeting and fluid nature of the process of creating, maintaining and disrupting institutions and understanding the messiness of day-to-day practices (see e.g., Canning and O'Dwyer, 2016; Empson et al., 2013; Hayne and Free, 2014). When investigating the efforts of individuals to instigate institutional change in the regulation of accountants, Canning and O'Dwyer (2016) revealed the nature of supportive interactive work where several forms of institutional work mutually impact one another. Work displacement (unintended consequences) and work rejection (rejection of certain forms of institutional work) were also suggested (Canning and O'Dwyer, 2016).

The target of institutional work is to answer the questions of why, how, when, and where the actors are working to adopt the institutions and the factors that affect their ability to do so (Lawrence et al., 2009; Hampel et al., 2017). As the institutional work strives to capture actors' actions, structure, agency, and their interrelations, it broadens the understanding of how various actions and actors interact, perhaps pulling in different directions or acting in reaction with each other (Patterson and Beunen, 2019). Goretzki et al. (2013) provide a good example in their study by showing that the institutionalization of a new role for management accountants was the product of purposive actions by actors to support institutional arrangement within a firm. This was seen in three institutional work arrangements of (1) legitimizing the new "business partner" role, (2) (re-) constructing the management accountants' role identities and (3) linking the intra-organizational level with an institutional environment (Goretzki et al., 2013). The change can often be seen to be instigated by reflexive individuals reacting to contradictions and mobilizing collective agency (Leung et al., 2014; Nilsson, 2015; Tuominen and Lehtonen, 2018).

Institutions are the product of action and reaction where an actor's motivations and efforts have an influence (Hwang and Colyvas, 2011; Lawrence et al., 2009). The actors are contributing and responding to one another's efforts and the cumulation of those contributions lead to institutionalization (e.g., Garud and Karnøe, 2003; Leung et al., 2014). This reflexivity plays an important role in the empowerment of agency thus enabling the production of change and defining courses of action (Caetano, 2019). Malsch and Gendron (2013) described how accountants questioned their routines and habitual practices and moved towards reflexive agency as institutional contradictions emerged. The accountants were seen carrying hybrid identities accommodating both habitual and reflexive agency in interplay. Similarly, Aleksandrov et al. (2018) and Aleksandrov (2020) demonstrated how actors' engagement in habitual agency and wide variations in reflexivity evolves over time.

Whilst the actors are reflexive and capable of consciously deliberating through their practices from the institutions they are embedded (Suddaby et al., 2016), goal orientation and the impact of the institutional work they are involved in is affected by their social skills, social position and networks, formal authority and expertise (Daudigeos, 2013; Lawrence and Suddaby, 2006, Battilana et al., 2009, Canning and O'Dwyer, 2016). For example, hybridized professional groups or practice-based experts performing creator, maintainer, and disruptor activities can be a strong force for practical and political actions, as well as in diffusion and institutionalization (Hayne and Free, 2014; Quack, 2007). Similarly, exercises of power may take place at different levels of organizations and wider external environments and anticipate more hidden forms (Mulligan and Oats, 2016). However, goal orientation and the strength to act cannot be over-emphasized (Hwang and Colyvas, 2011; Khagan and Lounsbury, 2011, Modell, 2015) as overly optimistic reflexive agency may not be translated into institutional change (Willmott, 2011, 2015).

The institutional work research is not focusing on accomplishments, but activities which may lead to success, failure, or resistance (Lawrence et al., 2009, 2011; Nyland et al., 2017). However, the impact of the actions is usually visible and the

effect of actions can be split into intended, incidental, and unintended and seen as practical problem solving or political intervention (cf. Modell, 2012; Quack, 2007). Unintentional actions may have significant effects for institutional stability and change (Bisschops and Beunen, 2019; Quack, 2007).

Institutional work implies reactive and proactive adaptations by actors and constant tension can be experienced e.g., via “rule-taking” and “rule-making” (Busco et al., 2008; Patterson and Beunen, 2019). Thus, practices of negotiation work might support the endeavor for institutional change and can thus be interpreted as institutional work (Helfen and Sydow, 2013) and even changes in technology might trigger institutional work (Raviola and Norbäck, 2013). Interestingly, Fligstein (1985) already delineated complex organizations as arenas of struggle where actors are competing for power to legitimize their claims. The power, conflict, and social interest are affecting and being affected by institutional processes, but the empirical research in this area is rather limited (Lawrence et al., 2009). However, recently, Richardson and Kilfoyle (2016) observed over an extended period how power relations between actors having contradicting interests were visible in institutional work. Similarly, Gibassier (2017) showed how over 20 years institutional work carried out constant negotiations of power and exercised power among different actors regarding environmental accounting practices. Aburous (2019) examined the power relations in the roles and actions of two groups in relation to changing accounting practices, as well as the actors’ intentions to protect the respective interests and further highlighted “relinquishing” and “encroachment” as types of institutional work.

Organizations are different and they carry different institutional logics including frames to guide the behavior of actors (Greenwood et al., 2014; Seo and Greed, 2002; Yee, 2020) through which “individuals and organizations provide meaning to their daily activity” (Thornton et al., 2012, p. 2). A seminal concept in institutional logic is collective identity that connects the members of the institution (Polletta and Jasper 2001) where “the interests, identities, values and assumptions of individuals and organizations are embedded within prevailing institutional logics” (Järvenpää and Lämsiluoto, 2016 p. 158). In the case of concomitantly

coexisting and conflicting institutional demands and logics (e.g., “economic logic”, “medical logic”, “professional logic”, “state logic”, “commercial logic”), the engagement to institutional work by the actors materializes under pressure (Chiwamit et al., 2014; Hayne and Free, 2014; Järvinen, 2016; Lounsbury, 2007; Rautiainen and Järvenpää, 2012; Rautiainen et al., 2017; Yee, 2020). Different groups and collective identities may have different institutional logics; contradictions in institutional logics can thus be a source of institutional change (Järvenpää and Lämsiluoto, 2016; Ter Bogt and Scapens, 2014). Similarly, dissonance and “productive friction” can be organized (Chenhall et al., 2013; Clune and O’Dwyer, 2020; Stark, 2009). However, even though apprehending pressure and contradictions in the logics and prevalence of conflicting elements triggers changes, not all actors are equally likely to experience these contradictions (Voronov and Vince, 2012; Voronov and Yorks, 2015). Similarly, organizational pressures can be responded to by compromise tactics of balancing, pacifying, and bargaining where compromises are reached for example by negotiating (Oliver C., 1991).

The institutional work perspective provides ways to see patterns of institutional change and stability as a product of a ‘micro-foundation of agency-related dynamics’ containing elements of ‘strategic behavior, political contestation and jockeying’ (Patterson and Beunen, 2019), especially when considering recent concerns and criticisms provided by Modell (2020, p. 2), thus by focusing on “work as an institutionally embedded multi-level phenomenon, the intensions behind institutional work, the relationship between habitual (routine) and reflexive agency and its conception of power” greater awareness through institutional work may be provided. In this paper, the focus is on how the role of management accountant is influenced by the actions and the interrelationship between management accountants and operational managers at different organizational levels. Thus, by providing an understanding through in-depth longitudinal research on the individuals and their day-to-day efforts and power relations, this paper aims to contribute towards scholarly discussion but also answers the call to provide more

practical relevant management accounting research (e.g., Alvesson and Sandberg, 2011; Dover and Lawrence, 2010).

3. Research methodology and design

The aim of this study was to illustrate and analyses how the management accountant role has changed in the past 20 years in a global case company. Similarly, this study aimed to unravel, through an institutional work perspective, management accountants' and operational managers' dynamic interplay of actions, as well as their power relations at different levels of organization. Thus, the purpose was to understand whether management accountants were powerful enough to transform the role into an idealized business partner role by questioning their routines and habitual practices under prevailing tension and institutional logics. This study employed a qualitative and interpretive case study methodology (Yin, 2003; Vaivio, 2008; Lukka and Modell, 2010). In order to improve the reliability and validity of the research (Vaivio, 2008; Modell, 2009), this study was conducted with triangulation where the case company's longitudinal documentation and 31 semi-structured interviews with management accountants and operational managers utilizing an institutional work perspective was entwined. Similarly, increased richness to the empirical field data (Baxter and Chua, 1998; Yin, 2003) was provided through case company documentation, including, for example, material on management accountants' tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranet, and various project documentations and presentations throughout the 20-year period under examination. This data alongside interviews allowed fine-grained observations into the management accountant role change to be made.

The global case company is a technology leader going back more than 130 years. It operates globally in more than 100 countries and has an integrated finance organization with 3600 people. The management accountants work at different levels of the organization e.g., local, regional, functional, and global roles, mostly

in a two-dimensional matrix organization combining business and functional responsibilities and accountabilities.

The study comprised two sets of empirical data; first, the longitudinal company documentation where a qualitative content analysis was utilized as an empirical research methodology (Elo et al., 2014). Secondly, 31 semi-structured interviews were conducted in the May-June 2020 period (Appendix 1 for participants, Appendix 2 for interview themes). The interviewed management accountants and operational managers from several businesses and business types represented various hierarchical levels of the global company. Operational managers (general managers) are responsible for their respective businesses. All the interviewees have a long history and experience with the case company at either a global, regional, or local level and they represented 14 different nationalities. The selection of the interviewees was not determined by seeking to achieve a statistically representative sample, but rather by seeking a group of individuals encompassing internationally experienced and successful senior operational managers, as well as management accountants entailing extensive experience in the case company throughout the years under investigation.

Management accounting practices and expectations seen by operational managers, as well as by management accountants were shared with the interviewer. The average duration of the interviews was ca. 1h and the languages used were either English or Finnish. Interviews also covered aspects of management accountants' actual and perceived roles in the case company, as observable in Appendix 2. Even though there were only a few questions related directly to the change of the management accountant role, several other more general questions yielded many answers related to the institutionalization of the role. MS Teams was utilized in interviews and all of them except three were recorded. Interviews were transcribed into text-based files. MS Excel was used as a tool to enable a thorough and critical categorization of identified actions as part of the institutional work framework. All actions identified were categorized line by line as a matrix in MS Excel based on three dimensions, first by using the guidance of Lawrence and Suddaby's (2006) typology of institutional work, secondly based on an analysis of actions nature

regarding reflexive vs. habitual agency, and finally actions were analyzed by a respective power relations perspective. The arduous analysis of data was conducted as a stepwise and iterative process to tease out the beneficial dimensions for analysis purposes. Robust and rigorous analysis consistency was guaranteed by an abduction combining inductive and deductive research strategies while keeping the focus on the research questions (Alvesson and Kärreman, 2007; Lukka and Modell 2010; Lukka 2014). The findings from the study are presented in the next section.

4. Findings regarding management accountants' evolving role

This section presents findings. First, the outcome from the critical content analysis of case company documentation will be presented by revealing the journey through internal documentation towards business partnering and by highlighting the current role expectation. Secondly, the findings from the interviews will be shared to further reveal the institutionalized role of management accountants through practice. Similarly, the findings aim to show how the business partner role takes on a hybridized form as a result of constituted exercises of power in the micro, the meso, and the macro levels through actions carried out by the actors to support and disrupt the specific institutional frames. Thus, this section shows a complex dynamic interplay of the actors and their emerging and stabilized power relations leading to hybridized roles of business partners thus praxis being partially in dissonance with the set expectations visible in internal documentation.

4.1 Case company documentation – journey towards business partnering

In case company documentation throughout the 20-year period under analysis (material on management accountants' tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranet, and various project documentations), management accountants' journey towards business partnering was presented. Wide variety of documentation, e.g., various project documentations and presentations, shed light on how various programs and projects have been set to achieve business partnering. The critical content analysis

of documentation was conducted from two perspectives; first to understand the phases of evolvement and secondly to analyze the purposive actions as a form of institutional work to create and maintain the business partner role. After organizing, categorizing, and condensing the material (cf. Elo et al., 2014), the documentation revealed that there have been three major steps and programs towards business partnering starting in 2000, 2016, and 2019. The first time business partnering was mentioned was in 2000 where project documentation revealed that “Finance can add more value to [the] business if its role is transformed towards that of a Partner in Business Management as opposed to the current prevalent role of producing standard and ad hoc reports – this requires changes / improvements in mindset, skills and tools.” All the three major steps towards business partnering entailed extensive project material revealing focus areas and actions, planned changes in organizational structures, key performance indicators, enablers, success factors, change management actions, and targeted roles and responsibilities in finance organizations, as well as supporting tools. Thus, the empirical material condensed suggested that the endeavor towards business partnering has taken over two decades, as shown in Figure 1.

Phases for management accountants	Phase 1 (- 1999)	Phase 2 (2000 - 2016)	Phase 3 (2016-)	Phase 4 (2019-)
Focus	Reporting through scattered application landscape, several legal entities, first accounting and payroll service centers established	Business Partnering, all transactional processes into shared service centers, embedding SOX into processes, country specific ERP and data warehouse harmonization, one finance application approach	Lean Controlling, global service centers for routine types of controlling tasks, lean controlling initiatives, business specific and global set of tools	Strategic Controlling, focused and specialized management accounting roles, digitalization and artificial intelligence utilized, real time, self-service
Role	Number crunchers	Business Partner	Lean Business Partner	Strategic Business Partner

Figure 1. Evolving role of management accountant through development phases towards business partnering (Source: case company documentation).

As seen in Figure 1, management accountants' starting position based on an analysis of documentation contained elements of reporting, and the role of management accountant was largely referred to as "number cruncher". In the second phase around 2000, the first notions regarding business partners were launched and visions stated that a "World Class Partner in Business Management and Finance Creates Value" and management accountants "deliver quality information and service and respond flexibly to business needs." In the third phase, the initiatives towards lean controlling were established showing the clear segregation of duties between standard and routinized management accounting and controlling tasks, as well as more forward-looking business partnering emphasizing the cost effectiveness of management accounting. In the fourth phase, the elements of lean business partnering are combined with strategic elements with future trends of digitalization and artificial intelligence. The case documentation revealed that management accountants are currently defined as business partners and co-pilots to business managers: "Business Partners are forward looking value creators and co-pilots to business managers that leverage strong functional competencies"; they act "as strategic business partners" aiming "to partner with the business to assist the organization in achieving its strategic objectives" by "creating value and providing business solutions while maintaining a commercial- and business-minded perspective".

Similarly, the personal and individual growth and journey towards business partner level of management accounting was embedded into the expectations, as seen in the internal guidelines. The growth towards business partnering contains several steps where management accountants were expected to gain legitimacy by showing proficiency in the following order in the following areas: internal control and safeguarding the asset (stewardship); complete and accurate reporting (scorekeeper); analyzing the financial information, risk and opportunities and understanding the main drivers behind the results (interpreter) before achieving the level of business partnering. As the basis is built on understanding and implementing internal controls and related topics, then by continuing towards reporting and analyzing, finally the target is achieved when the management

accountant is acting as a business partner towards the business (cf. Lukka and Järvenpää, 2018). The internal documentation revealed that the business partner role is an ideal role achievable only when all aforementioned items were linked with abilities to provide business solutions and create value while maintaining a business and operational mindset. Hence, a significant focus on stewardship scorekeeping and interpreting was essential when striving towards strategic business partnering.

The case company documentation was also analyzed through an institutional work perspective where the focus was on actors' efforts to instigate the institutionalization of the business partner role. The documentation revealed several elements of institutional work, as observable in Figure 2, for creating and maintaining the business partner role (cf. Lawrence and Suddaby, 2006) throughout the phases of evolvement (Figure 1).

Elements of institutional work	Actors' effort to create and maintain business partner role
Advocacy, theorizing	Creating urgency to change (references to competitors, business status, etc.)
Advocacy, social suasion	Senior management accountants and CFOs proactively promoted and marketed
Advocacy	Business managers set expectations and are supported; mutual commitment gained
Constructing identities	Coaching the mindset of controllers
Mimicry, harmonization - codes	Common codes in ERPs and financial applications implemented
Mimicry, harmonization - rules and guidelines	Harmonized rules, regulations, standards, and instructions were set
Mimicry, harmonization - "one set of numbers"	Common understanding of "one set of numbers" was created
Mimicry, harmonization - calculation models	Common customer and product profitability calculation models implemented
Constructing, vesting, enabling work	Organizational structures and segregation of duties defined to divert the resources
Enabling work	Organizational routines, processes, and practices were established
Educating	Training, education, and coaching organization and management accountants
Embedding and routinizing	Management accountants' own actions towards business partnering and proximity to other functions to deserve acceptance, senior management accountants acting as role models
Deterring	Defined roles and responsibilities entailed limitations to access rights

Enabling work	Projects funded and resources guaranteed for change projects
Embedding new role in recruitment requirements	Expected and desired role embedded in recruiting requirements
Valorizing, mythologizing	Success stories and best practices shared entailing symbolic function
Policing	Review and audit process set to support

Figure 2. Examples of institutional work towards business partner roles (Source: case company documentation).

Soft and hard *advocacy* through the promoting and ‘selling’ of the new role by senior management accountants, as well as by operational managers, defining the new role and expected tasks were visible in analysis. Further, the documentation showed how the new role was constructed and *vested* through organizational structures and process setups and through *mimicry* associated new activities as a part with current taken-as-granted practices. Simultaneously, the management accountant work was *enabled* by diverting resources between routine types of activities and business focused management accountants and barriers were established as a form of *detering* a return to routine types of role, e.g., access rights to systems are no longer available enabling routine types of accounting entries. Through *theorizing* and explaining reasons, as well as cause and effect, intensive change management actions including communication, training and *education* improved the proximity to other functions and enabled development towards business partnering. Further, the new role was expected from new candidates in the *recruitment* processes. Similarly, while the setup and segregation of duties ensured compliance with the new role and was also ensured through *policing* as a form of reviews and audits, best practices and examples and *valorized* success stories were done visible to the management accountant community (cf. Lawrence and Suddaby, 2006). However, as we see from the case company documentation the role has evolved towards strategic business partnering through several steps and can be seen as a product of purposive actions and of particular forms of institutional work (cf. Goretzki et al., 2013: “micro-processes of institutional work”, Järvenpää, 2007: “cultural change interventions”). The documentation focused mostly on the actions done at the global level, but also at some extent on regional or local levels.

As suggested from the documentation, the role seemed to be constituted and institutionalized as a strategic business partner. However, we may still ask how this current strategic business partner role of a management accountant is embedded and routinized in management accountants' day-to-day practices evidencing proximity to other functions and business. Is the current role of strategic business partner as indicated through internal documentation, how has the role been institutionalized and by whom? The second part of the findings through interviews with management accountants and operational managers sheds light on these questions by illustrating how the current role is influenced and constituted under competing institutional logics by actions encompassing both routine types of habitual agency, as well as reflexive agency. Thus, findings will reveal the interrelationship between different actors on organizational hierarchy levels and their power relations. In contrast to the strategic business partner role, findings in the next section will reveal the hybridized nature of the management accountant role through institutional work.

4.2 Role of management accountant through interviews

This section presents findings from the interviews (Appendix 1). The qualitative analysis focused on understanding elements of institutional work conducted by actors at the micro, the meso, and the macro levels of the organization containing dimensions of habitual and reflexive agency. Similarly, interviews revealed how the management accountant role was influenced by the interrelationship and organizational power relations between the management accountants and the operational managers. The analysis receives support from several quotations where the occupational position and other attributes of the interviewed person can be found by using the applied coding (e.g., "R3_MA") indicated simultaneously in Appendix 1. The findings illustrated tension and the existence of competing logics of "number crunching" and "business partnering" in the field leading to hybridized forms of management accountants instead of an idealized change towards the strategic business partner role, as one interviewee stated: "In 20 years in business I would say, they have become more of a partner, but in general I don't see too much

change” (G7_OM). Overall, the findings from the interviews were affected by the recent actions taken by top management regarding organizing the management accounting resources. Hence, one major element of impact on the empowerment of business partnering was suggested to be global organization:

Current global organization is not supporting the business partner role, it’s messy. Patching the traces of others takes you far away from business partnering, global processes are a black box, not working. (R4_MA)

One interviewee argued that the endogenous changes seemed to be directed towards functional organizations and they were impacting the role of the management accountant, making it more difficult to support factories and businesses:

We are changing the DNA of the organization; we are in the middle of it. The real challenge is that you have quite a few controllers who have gone through all the development and they are in their 40s, 50s. They have a career within our organization after fully-fledged responsibility in the past and they still know what it means to be the business partner. The people who are in the second and third role they don't experience that. We're in the shift. So, some are still there in factories which are run like in the traditional way, but we are shifting the line of management and it will mean that we have a risk. [...] We are going more to functional organizations [...] The functions are getting more focused [...] then it becomes very difficult [...] to become such type of controller. (R7_OM)

Thus, current changes in the line of reporting towards management accountants instead of operational managers raised concerns even though the purpose is illustrated positively as “direct reporting with a senior controller [...] so that [they] can feel more supported in case there is something going on (G2_MA)”. Generally, local and regional management accountants seemed to prefer direct reporting relations towards operational managers.

From my point of view I would actually prefer to report to [the] business, because I think the role is to make sure that the local business is performing as good as possible and to drive different activities based on how the unit is performing and I think that is

even the better solution, if you have the direct reporting to the business. (L6_MA)

When you are reporting functionally towards controlling you are no longer properly part of the business organization, but you are different and distinguish yourself from the others. If you think it from the business managers' perspective, you are not so much under [their] control and not so much to say where you are using your time. (G1_MA)

4.2.1 Management accountants' practices – habitual and reflexive agency through tension and competing institutional logics

The findings from the interviews suggested that the routines and practices of management accountants as a form of habitual and reflexive agency were dichotomous as elements of strategic business partnering co-existed with routine types of number crunching. Similarly, the findings revealed how power relations were impacting the role, as management accountants were acting in subordinated position to operational managers. Management accountants and operational managers from local, regional, and global levels commented on the requested and expected role of management accountants as co-pilots and deputies for business managers emphasizing management accountants' seniority and experience:

Controlling has been supporting the business and it is respected in business. However, you should have seniority and gained experience from the different business types in order to really act as a business partner to your manager. (R3_MA)

My controller is my deputy, it means that the controller has to understand the big picture, the most important projects and improvement actions. The controller can take my role if I'm out and act immediately. (G10_OM)

However, concomitantly existed requests towards “number crunching” and “business partnering” were highlighted as the reflexive nature of agency as the practices entailed focused on short cycled number crunching with only a limited time available towards strategic topics. Interviewees stated that management accountants are focusing on short cycle actions as “they are so heavily loaded with the daily tasks” (L10_OM). Consequently “it takes time from the business.” [...]

(L2_MA). This dilemma of two competing requests and institutional logics was evident through comments:

I think we are so much chased for monthly and quarterly results and always side reporting is arising, it kills the energy and it kills time. It is only survival, how to survive this quarter. (G5_MA)

There is now time for real work in the calendar. (R4_MA)

However, the importance of experiencing “the detailed number crunching work in local environment” during the journey towards business partnering (cf. Goretzki et al., 2013) and toward securing the management accountant pipeline for the future was highlighted by an operational manager:

I see especially young people joining in the controlling field who don't have the willingness to go into depth. [...] Also, what I'm seeing that we have more and more people who start in central positions [...] but if you don't know what's going on in factories, and you don't meet with real life customers, then you can only do the number crunching. But the number crunching you are doing, will not give you any context and this is something which is a trend. I unfortunately see in our company with [a] fragmentation of functions in controlling. (R7_OM)

To conclude, it was evident from the discussions that management accountants were experiencing two competing logics: “number crunching” and “business partnering”. The competing expectations were received both from operational managers and senior management accountants, but it also seemed to be embedded in the environment.

Further, concerns regarding the management accounting tools were evident in the interviews. It seemed that the struggle and feelings about wasting time were not only due to concomitantly impacting requirements, but were also linked to the scattered system landscape and lacking tools:

Controllers don't have enough time for strategic topics, they are drowned with side reporting, but I'm not sure if the side reporting is a problem, rather that the ERP system and the structure behind ERP are not in place. We end up wasting far too much time in

trying to fix topics which should have been fixed already.
(G7_OM)

Challenges with tools make it difficult to act as a business partner. (R4_MA)

Despite this, it was also stated that global tools providing one set of numbers for business follow-ups enabled change towards business partnering:

Global tools providing one set of numbers to follow up business, a big positive change happened. [...] However, when we are making changes to organization, the data has to be collected manually and it feels that we have to combine data from different sources manually, when it is not automatized. (G3_MA)

As an unintended consequence of organizational changes, routine tasks seemed to return to local management accountants' responsibilities after being diverted into global service centres (cf. Goretzki and Messner, 2019; Modell, 2012). Feelings of tension and lack of time seemed to appear as a result:

Routine tasks are coming back to business partners in factories, the decision makers are not understanding the impact of their decisions. We have received a lot of extra work from the global service center. Controllers should focus on work towards factories and incorporate better. (L2_MA)

The work in the global service center has been supported and suboptimized. The global service center has not brought about a positive impact, only imagining that the basic reporting is being moved to the global service center and controllers are having a business partner role. But when the near support is leaving, the work is being left for the business partner on the contrary to the fine speeches. Controllers are focusing on routine tasks when the global service center is suboptimizing their processes, the time is used for routine reporting. (L4_MA)

Management accountants were reacting through reflexive agency and started to compensate the flaws in the processes. This caused frustration.

Controllers compensate the weaknesses and process flaws. Controllers are catching the ball if no-one else is taken it; for

example, SOX business processes where sales guys should do the work, the controllers are acting instead of them. As a controller you shouldn't do that. (G3_MA)

If no-one else in the organization is able to fill in or answer the request, it will end up with the controller. It is frustrating! (G1_MA)

Similarly:

Controllers are forced to take tasks that previously belonged to the country organization. (L2_MA)

Another source of dissatisfaction seemed to be ambiguity regarding the definition of the business partner role:

The organization could do more in having a view on what is the content on being a business partner [...] then it could be said, "Okay Mr. Business Manager, you are actually misusing your controller". (G4_MA)

However, the challenge in not reaching the idealized strategic business partner role was suggested to be inherited from the management accountants themselves through their habitual agency of routinized practices concentrated on number crunching.

I'm worried, I'm seeing a clear trend of many controllers who are not willing to do enough and who are seeing more the number part than the business part. You don't need a controller to crunch the numbers and to put them on a slide, but if you want to be a business controller, I mean you need to know the business, like the title says. (R7_OM)

Some of the controllers are in their comfort zone in reporting, thus not even wanting to step into a bigger role, even if the time allows. We have a lot of accounting type of controllers where the controllers are building their competences near to their comfort zone. (L4_MA)

However, it was also indicated that not all the management accountants can act as business partners due to lacking the necessary skills:

Not all the controllers are able to act as business partners, you can't be afraid. You need to have leadership skills. It requires your own willingness to act with customers and suppliers. The juniors grow to this, but not all the senior controllers can do it. (G3_MA)

Despite this, one management accountant stated that:

It's not about competency, it's more about capacity and workload [...]. We have people that have all the competencies to do this but they normally don't have the time. (L1_MA) (cf. Goretzki et al., 2013).

Whilst having a vivid discussion regarding management accountants' capabilities, one interviewee stated that not all the operational managers were able to see the big picture, thus causing distress and challenges to management accountants:

We have way too many managers that can't see the big picture [...]. So, the controllers' role is back down with actually getting detailed data out for something that is "a big picture problem". You get lost, you don't see the forest because the trees are in the way. (R2_MA)

Similarly, the challenges were stated to be related to micromanagement:

The micromanagement in the last 10 years, they have been killed with reporting and actually we're not getting the benefit out of it. [...] Today the controllers and other functions are providing data, now they are kind of drowning into this side reporting. In certain areas there's a lot of data, I would gladly kill, nobody looks at that so much. (R6_OM)

It seemed that some of the management accountants were "lost" between the expectations and reality or between the two competing institutional logics, thus tension and frustration emerged:

I think many of the controllers are a little bit currently lost in between on the one hand the expectations that the certain title or whatever is creating, and the other the brutal reality of what is asked from them. (R7_OM)

4.2.2 Management accountants' practices – power relations

Based on the interviews, management accountants were expected to take on the stronger business partner role themselves and have self-empowerment:

Controllers are taking and have to take the stronger role, no-one is giving it to them, but managers can allow this growth. (G6_MA)

However, this self-empowerment and reflexive agency towards business partnering seemed to be insufficient; one interviewee commented that management accountants were not always appreciated as such, but management accountants should know strong people:

The horsepower of the controllers is really much more than it is seen. [...] And you need to know very strong people to actually be able to make that. (R2_MA)

The mutual trust and close collaboration were highlighted by several operational managers and management accountants showing how close the working collaboration and co-operation was (cf. Emsley, 2005). The comments revealed the lucrative management accountant positions were key to the organization:

It's almost like a Holy Trinity (manager, controller, sales). Mutual trust, close relationship with the controller. Very often more than friends, collaboration working well with similar wavelengths. (G8_OM)

For me, the controller is nearly always the number two in the organization. Gone for a month, the controller would need to keep things going. There are other key people like the marketing manager and the operations manager who are also vitally important, but normally the controller is de facto #2. (R6_OM)

The controller is [...] the co-pilot for sure. There is by far the most interaction of any people with my controller in the business, even with COVID-19, we're talking at least two to three times a day [...]. It's a very strong position. (G7_OM)

However, relationships with operational managers were seen in a different light containing struggle and tension, together with a clear power imbalance between more powerful operational managers and subordinated management accountants:

Operational managers are complaining to their bosses about controlling. There is struggle and tension. [...] [The] controller acts very often as police in the organization and in fighting mode with other functions, very often with sales. (R5_MA)

Then it's better you collaborate, because otherwise this will be a very poisonous relationship. (R1_MA)

Similarly, operational managers' powerful position was highlighted whilst management accountants were required to sell and show their value:

Not all the operational managers are accepting the controllers, they are afraid of losing flexibility [...]. If controllers are not important, for us it is sad and tough, how to sell? The best ones are understanding your value. (R5_MA)

As an example, a global operational manager highlighted how data gathering and the requests set were influenced by operational managers:

[...] We want that everyone is running the same reports and financial KPIs, e.g., ROCE. It is related to this simplified business process landscape. (G10_OM)

Management accountants' decreasing power was evident as through easier data availability the other actors in the organization had access to it. Management accountants no longer owned the data, thus they lost some of the power they used to possess (cf. Andreassen, 2020):

Controllers possess currently less power when more people have access to data. Important is how to filter that data and use the data. It is more self-service now. (L4_MA)

However, the evident risk here seemed to be that operational managers were generally more powerful than management accountants and that this relationship was not based on mutual trust and equal partnership:

As the manager and the controller are the standing people in the triangulation, the third person is then from the sales or from the operational side [...]. It cannot be so that one of them has too much power over the other, the controller becomes too quiet to say what they really have on their mind. (R2_MA)

Further, it was mentioned that operational managers were gatekeepers for growth towards business partnering as the role for management accountants was generally guaranteed through operational managers. Operational managers' trust was suggested to empower a strong position for management accountants, thus the findings revealed emerging power relations between operational managers and management accountants:

Co-operation and general manager's trust will empower the strong controller position; GM's trust and delegation is needed, for example, [to] attend to business meetings and functional discussions. (R5_MA)

On the other hand, business partnering operational managers had the power to keep their management accountants focused on number crunching tasks:

The new generation of controllers might be extremely smart, extremely well educated but we don't allow them to be a real partner to the business. (R7_OM)

However, the environment was also indicated to be difficult due to the matrix organization and management accountants' lacking capabilities. Thus, power relations were highlighted where management accountants were not strong enough to instigate the role change towards the business partner through rejecting a certain type of work (cf. Canning and O'Dwyer, 2016).

Not all the controllers are able to move in molasses like the ones being [here] around 20 years. The people are getting stuck in the weeds. They are pulled down. They are not having enough weight on the foot in the difficult environment[s]. They don't have the good contact network enabling the work in the matrix organization [...]. The inter relationship building culture is very strong in the matrix, because you get stuff done through very often knowing the people that have the power to say no. So that is a very important thing. (R2_MA)

Similarly, it was suggested that if refusing a non-value add task, a power struggle was evident:

If you do those kinds of things: say no to things that are not really adding any value [...] it becomes a power struggle and everyone

wants to run around and show that they are doing things [...]. It is just crazy what is happening to the controller there. (R2_MA)

4.2.3 Summary of interview findings

The findings from the interviews suggested a prevalence of competing expectations regarding short cycle reporting and strategic business partnering. The concomitantly impacting institutional logics of “number crunching” and “business partnering” impacted the role of management accountants at the local, regional and global levels of the organization. Management accountants’ actions were both routinized and habitual, as well as reflexive towards the requested tasks of short-cycle number crunching or expected business partnering. Management accountants seemed to compensate for unintended consequences and flaws from actions taken regarding the recent shift in the organization structure as the global services were only partially covering the business needs (cf. Modell, 2012). The unintentional impact inherited from side-reporting requests seemed to lead the role further away from the desired business partner role entailing the feeling of being “lost”. Similarly, management accountants did not prefer direct reporting in relation to senior management accountants, but they would have preferred to stay close to their business by continuing to report directly to their operational manager (cf. Goretzki et al., 2013, Järvenpää, 2007).

Similarly, existing power relation dynamics subordinated management accountants to operational managers. Thus, the role evolvment was dependent on the operational managers’ actions and expectations that reflected their level of business partnering. Tension and frustration largely inherited from ambiguities related to the role, competing expectations and environmental elements such as the matrix organization and lacking tools were extensively expressed in the interviews. As operational managers partially felt that they were not supported by their management accountants, some of the management accountants’ routinized practices and habitual agency were clearly indicating a stronger focus towards “number crunching” over “business partnering”. Similarly, operational managers

found that management accountants should seek legitimacy through local hands on working to perform the business partner role.

In general, management accountants seemed to try to balance between the two competing logics of “number crunching” and “business partnering”, with an ambition and a lean towards “business partnering”. However, these emancipating actions to instigate the role institutionalization towards business partnering were not sufficiently powerful (cf. Marti and Mair, 2009). As one interviewee stated, “Take the stronger role, no-one is giving it to them”. This illustrates the nature of dependence on the individual actions. However, the actions and steps towards business partnering seemed to be easier to take when teaming up with operational managers and “collaboration working well with similar wavelengths”. By reaching maturity in co-operation, management accountants were indicated to have been able to show the value possessed. To summarize, management accountants seemed to experience tension, distress and a subordinated position while trying to balance asymmetric requirements inherited from competing institutional logics. The struggle with, for example, the ambidexterity of demands, lacking tools and skills, and instabilities to maneuver in a complex matrix organization with competing demands was evident as the short cycle pressure was not relieved. As “number crunching” work rejection or other actions towards “more valuable” business partnering was not actualized, the role was institutionalized as hybridized.

4.3 Summary of the fieldwork

The findings based on the critical content analysis of the case company documentation illustrated and analyzed the 20-year endeavor towards business partnering along with the institutional work carried out towards being a strategic business partner. Even though a multifaceted plethora of purposive actions were implemented towards strategic business partnering, top-down enforcement was only partially leading to the idealized role of a strategic business partner. However, the findings from the interviews revealed the hybridized form of a business partner, where under competing institutional logics of “number crunching” and “business partnering” the role has not institutionalized as expected. As the findings suggest that praxis was partially in dissonance with the expectations, as seen in the internal

documentation, the constituted exercises of power and power relations at the various levels of the organization actualized through habitual and reflexive agency led to institutionalizations of hybridized form of business partnering.

5. Discussion and conclusions

This qualitative and interpretive case study delivers an analysis of the management accountant role evolvment and institutionalization towards business partnering through institutional work perspective. In the first phase of this study, the case company's internal documentation throughout a 20-year period was critically analyzed. In the second phase, 31 semi-structured interviews with management accountants and operational managers were drawn on. The company's internal documentation suggested that management accountants were expected to "act as strategic business partners" (c.f. Burns and Baldvinsdottir, 2005; Burns et al., 2014; Granlund and Lukka, 1997, 1998a; Järvenpää, 2001; Ma and Tayles, 2009; Lukka and Järvenpää, 2018; Nixon and Burns; 2012) and to avoid overly detailed operational management accounting tasks as indicated also in earlier studies (Goretzki and Messner, 2019; Morales and Lambert, 2013). The identified strategic business partner role is at the far end of the management accountant categorization provided by earlier literature (Burns and Baldvinsdottir, 2005; Graham et al, 2012; Karlsson et al., 2019a; Lambert and Sponem, 2012; Rieg 2018). Similarly, this study identified that the basis towards business partnering was built on three pillars of reporting, analyzing and internal control, which provided the basis for individual management accountants to grow towards business partnering (cf. Granlund and Lukka, 1997; Lukka and Järvenpää, 2018). Equally, operational managers expected that management accountants would seek this legitimacy through local hands-on management accounting work (cf. Goretzki et al., 2013).

Complementing the previous studies regarding the evolving management accounting role and "Making business partners" (Järvenpää, 2007), this study illustrated how the journey towards business partnering encompassed various phases with a wide variation in the institutional work of creating and maintaining

institutions (cf. Farooq and de Villiers, 2019; Kettunen, 2017; Lawrence and Suddaby, 2006 Richardson and Kilfoyle, 2016; Troshani et al., 2018). This study showed that several forms of institutional work such as advocacy, defining, vesting, construction normative networks, mimicry, theorizing, educating, enabling work, policing, deterring, valorizing, mythologizing and embedding and routinizing mutually impacted one another in the process of institutionalizing change (e.g., Canning and O'Dwyer, 2016; Goretzki et al., 2013) but also bolstered existing institutional arrangements (Patterson and Beunen, 2019).

The findings through the internal documentation regarding the propagated strategic business partner role directed our attention towards the second phase of the study. Our question remained, however: How was the role of strategic business partner actualized, embedded, and routinized in management accountants' messy day-to-day practices? Additionally, was the role institutionalized through actions and interplay among other actors e.g., management accountants in upper hierarchical levels and operational managers (cf. Lawrence et al. 2013), and if so how? Interestingly and intriguingly, the findings from the interviews revealed that the role was not institutionalized as a strategic business partner but instead engendered and institutionalized as a hybridized form of business partner (e.g., Goretzki and Messner, 2019) by balancing and compromising between competing institutional logics (Oliver C., 1991). Thus, this study suggests that the institutionalization of strategic business partner was supplanted by a hybridized form of business partner as a result of actions and interrelationships between different actors. The role was not actualized as expected as it suffered in the interplay of competing institutional logics of "number crunching" and "business partnering" (cf. Malsch and Gendron, 2013; Yee 2020). As the role evolution was conditional on these logics pulling in different directions, the role was not institutionalized as a strategic business partner. Equally, this study showed that praxis was partially in dissonance and discord with the propagated and expected role under the competing logics of "number crunching" and "business partnering".

Previous studies have highlighted that management accountants themselves and their actions have a notable impact on change (Baxter and Chua, 2008; Byrne and

Pierce, 2007; Emsley et al., 2006; Goretzki et al., 2013; Horton and Wanderley, 2018; Järvenpää, 2007, 2009; Lambert and Perez, 2011; Mack and Goretzki, 2017). However, as the actors' social skills, position, networks, formal authority and expertise through gained legitimacy impacts the institutional work they are doing (Battilana et al. 2009, Canning and O'Dwyer, 2016; Daudigeos, 2013; Goretzki et al., 2013; Järvenpää 2009; Lawrence and Suddaby, 2006), the question remained whether management accountants were capable and powerful enough to question the partially prevailing habitual practices of number crunching. The findings of this study illustrated how constituted exercises of power and power relations between management accountants and operational managers at various levels of the organization were impacting the institutionalization (cf. Aburous, 2019; Fligstein, 1985; Gibassier, 2017; Mulligan and Oats, 2016; Richardson and Kilfoyle, 2016). Thus, in accordance with earlier studies, the role of management accountant was largely impacted by managers' expectations (cf. Byrne and Pierce, 2018; Goretzki and Messner, 2019; Hyvönen et al., 2015; Järvenpää 2009; Lambert and Sponem, 2012; Windeck et al., 2015; Wolf et al., 2015). In concrete terms, this study suggests that management accountants were in a subordinated and powerless position to act as a strategic business partner. Hence, the institutionalization of the hybridized form of business partner was achieved through the interplay of management accountants and operational managers at the local, regional and global level through habitual and reflexive agency (e.g., Aleksandrov et al., 2018; Aleksandrov, 2020; Malsch and Gendron, 2013) where the fleeting and fluid nature and messiness of day-to-day practices and motivations impacted the process (cf. Canning and O'Dwyer, 2016; Empson et al., 2013; Hayne and Free, 2014; Hwang and Colyvas, 2011; Lawrence et al., 2013). Similarly, the lack of time and expertise (cf. Graham et al., 2012; Siegel et al. 2003), challenging application landscape, lacking tools, complex global matrix organization and structural changes in organization in interplay (cf. Byrne and Pierce, 2007; Goretzki et al., 2013; Holmgren et al., 2018; Järvenpää, 2009; Karlsson et al., 2019b; Pasch, 2019; Ten Rouwelaar et al., 2018; Yazdifar and Tsamenyi, 2005) hindered the role evolution towards a strategic business partner.

Further, the findings revealed tension, pressure and struggle under competing logics (cf. Byrne and Pierce, 2018; Chiwamit et al., 2014; Hayne and Free, 2014; Järvinen, 2016; Lounsbury, 2007; Rautiainen and Järvenpää, 2012; Rautiainen et al., 2017; Yee, 2020). Still, the tension was not sufficient as it was not triggering or amplifying the actions enough to mobilize a collective agency to emancipate the actors from number crunching, but the role was supplanted by the hybridized business partner role. The change towards business partnering was not instigated by reflexive individuals reacting to contradictions and mobilizing a collective agency as seen in other studies (Leung et al., 2014; Nilsson, 2015; Tuominen and Lehtonen, 2018) as actors were not capable of consciously deliberating through their practices from number crunching (cf. Canning and O'Dwyer, 2016; Malsch and Gendron, 2013; Marti and Mair, 2009; Suddaby et al., 2016; Tuominen and Lehtonen, 2018). However, reflexive agency was to some extent visible as management accountants started to compensate for the flaws in the global processes by reactivating the extensive short cycle reporting work in response to the cumulation of actions by other actors, thus drifting further away from business partnering (cf. Caetano, 2019; Garud and Karnøe, 2003; Leung et al., 2014.) In summary, the management accountants were seen to be carrying hybrid identities accommodating both habitual and reflexive agency in interplay. Consequently, the findings of this study support earlier research stating that reflexive agency cannot be over-emphasized in institutional change (Hwang and Colyvas, 2011; Khagan and Lounsbury, 2011, Modell 2015). Further, on the contrary to the findings from Voronov and Yorks (2015), contradictions found in this study were largely and consistently apprehended and experienced by interviewees.

Adding to the critical literature on business partnering (e.g., Morales and Lambert, 2013; Goretzki et al., 2013; Goretzki and Messner, 2019; Järvenpää, 2007), this study indicates that management accountant role evolution towards business partnering covers purposive actions, but also unintentional tension and the power relations impacting the institutionalization of the new role. Role evolution is nevertheless challenging the extensive amount of work invested into it with supporting organizational structures and diverted resources enabling the business

partnering. It can be argued that the challenges encountered are not dependent on the degree of seniority of management accountants or a hierarchical organizational level, neither local nor national contexts are suggested to have an effect on the role involvement in global organizational settings. Thus, by answering the call of Goretzki and Messner (2019) this study suggests that local and national contexts and entailed reactions to an ideal global propagated strategic business partner are not particularly diverged or differentiated from each other. Similarly, this study contributes to the results of Goretzki et al. (2013) by following their suggestion and shedding light on how concrete changes in management accounting practices were not actualized, together with the introduction of the strategic business partner role, thus it can be argued that the instigation of the strategic business partner role entailed only limited symbolic value and function.

Whereas this study is a case study with limited empirical material, including a sample of operational managers and management accountants interviewed in a short period of time and contains subjectivity during the research process, it contributes towards the scholarly discussion regarding management accountants' evolving role. Our empirical strategy focused on a global technology company. However, similar findings may be found in other settings. In future studies, it would be interesting to understand what the required actions for the fulfilment of the propagated strategic business partner role are. Equally, it would be fruitful to understand what the idealized role for the future would be, if not the strategic business partner role. Through digitalization, would we see a more segregated landscape where business partners are diverted from technical digitalization gurus? Or would subordinated power relations be challenged if management accountants' digital savviness compensated for the subordinated position (cf. Knudsen, 2020)? Similarly, future studies could comprehensively explore how management accountants could manage contradicting institutional logics, contradicting expectations, and the frustration and impacts of those to their identity. Would there be a possibility to organize the dissonance to emancipate themselves from the contradictions (cf. Clune and O'Dwyer, 2020) rather than reduce these discrepancies (cf. Horton and Wanderley, 2018)? Thus, the question remains: Is

there a possibility to find a satisfying balance in the future through contradictions, and what would that rewarding path be?

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Appendix 1. List of interviews.

No	Interview partner	Function	Region	Position	Duration
1	G1_MA	MA	EUC	Global	1:36:35
2	G2_MA	MA	EUC	Global	0:55:37
3	G3_MA	MA	EUC	Global	1:04:38
4	G4_MA	MA	EUC	Global	1:03:50
5	G5_MA	MA	EUC	Global	0:59:29
6	G6_MA	MA	EUC	Global	1:26:44
7	G7_OM	OM	EUC	Global	0:37:32
8	G8_OM	OM	EUC	Global	0:31:22
9	G9_OM*	OM	EUC	Global	1:07:02
10	G10_OM	OM	EUC	Global	0:49:02
11	L1_MA	MA	NAM	Local	0:46:29
12	L2_MA*	MA	EUC	Local	1:02:30
13	L3_MA	MA	EUC	Local	1:06:43
14	L4_MA*	MA	EUC	Local	1:01:30
15	L5_MA	MA	EUC	Local	0:43:32
16	L6_MA	MA	EUC	Local	0:55:37
17	L7_MA	MA	EUC	Local	0:58:50
18	L8_MA	MA	NAM	Local	0:55:04
19	L9_MA	MA	EUC	Local	0:56:31
20	L10_OM	OM	EUC	Local	0:48:30
21	L11_OM	OM	EUC	Local	0:44:37
22	R1_MA	MA	ASIA	Regional	1:01:44
23	R2_MA	MA	NAM	Regional	1:19:28
24	R3_MA	MA	EUC	Regional	1:48:50
25	R4_MA	MA	EUC	Regional	0:47:36
26	R5_MA	MA	ASIA	Regional	1:04:01
27	R6_OM	OM	EUC	Regional	1:06:11
28	R7_OM	OM	EUC	Regional	0:53:58
29	R8_OM	OM	SAM	Regional	1:35:20
30	R9_OM	OM	ASIA	Regional	0:58:15
31	R10_OM	OM	EUC	Regional	0:53:29

Notes: * = note taking, other interviews recorded in MS Teams and through note taking
MA = management accountant, OM = operational manager

Appendix 2. Key interview themes.

Interview theme content	
1	Brief outline of the interviewee's position and history
2	Management accountant's role in the case company and expected tasks linked to the management accountant role
3	Interaction and collaboration between management accountant and operational manager
4	Expectations towards management accountants (tasks & skills)
5	Level of satisfaction regarding management accountants, understanding needs from an internal customer perspective
6	Main challenges and difficulties and how to tackle these
7	Competition between management accountants and operational managers
8	Change of role in management accounting