

Management accountants' image, role and identity: employer branding and identity conflict

Employer
branding and
identity
conflict

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Abstract

Purpose – This study aims to take a step toward integrating research regarding the image, role and identity of management accountants by understanding how employers' perceptions of the ideal management accountant image differ from operational managers' perceived role expectations, how management accountants perceive their identity and how those factors shape management accountants' understanding of who they are and want to be.

Design/methodology/approach – A qualitative design draws upon the case company's 100 job advertisements and 31 semi-structured interviews with management accountants and operational managers. Those data are entwined with role theory and its core concepts of expectations and identities and also early recruitment-related theoretical aspects such as image and employer branding.

Findings – The findings reveal how employers' perceptions of the ideal image and operational managers' role expectations shape and influence the identity of management accountants. However, management accountants distance themselves from a brand image and role expectations. They experience identity conflict between their current and desired identity, the perception of not being able to perform the currently desired role. Although this study presents some possible reasons and explanations, such as employer branding for the misalignment and discrepancy between perceptions of employer (image), expectations of operational managers (role) and management accountants' self-conception of the role (identity), this study argues that the identity of a management accountant results from organizational aspects of image and role and individual aspects of identity.

Research limitations/implications – Image and external role expectations can challenge identity construction and also serve as a source of conflict and frustration; thus, a more comprehensive approach to studying the identity of management accountants is necessary to understand what contributes to the fragility of their identity.

Practical implications – The results provide an understanding of the dynamics of the image, role and identity to support management accountants and employers and to further address the suggested dissonance and ambiguities.

Originality/value – This study contributes by showing how the dynamics and connections between the image, role and identity influence the identity construction of management accountants. Moreover, this study

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shows how overpromising as a part of employer branding might not reflect the reality experienced by management accountants but may cause frustration and threaten the management accountants' identity.

Keywords Role, Identity, Image, Strategic management accountant, 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). Employers seek and attract management accountants by portraying an ideal, as shown in the above excerpts from job advertisements. In practice, however, the tasks to be performed and the role in the organization can prove different from the image and diverge from the ideal “action hero” (Baldvinsdottir *et al.*, 2009a, p. 873) or “strong controller” (Sathe, 1983) images. Some studies show a more traditional role of the management accountant (Malmi *et al.*, 2001; Morales, 2019; Oppi and Vagnoni, 2020; Versteegen *et al.*, 2007) or provide evidence that a hybrid role prevails (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 entail no “bean-counting.”

Prior research demonstrates that the expectations of operational managers largely influence the role of management accountants (Byrne and Pierce, 2018; Järvenpää, 2009; Windeck *et al.*, 2015; Wolf *et al.*, 2015). Previous studies furthermore suggest that the role is evolving from traditional “bean-counting” (Friedman and Lyne, 1997) monitoring and compliance toward consulting and service provision (Hopper, 1980; Mouritsen, 1996). Further, the role is often described as emphasizing more business support (Granlund and Lukka, 1997, 1998a, 1998b; Järvenpää, 2001) and a stronger strategic focus (Carlsson-Wall *et al.*, 2015; Hadid and Al-Sayed, 2021; Ma and Tayles, 2009; Nixon and Burns, 2012).

Previous studies describe how the roles assigned to management accountants do not materialize automatically but must be internalized by their role incumbents (Goretzki *et al.*, 2013; Järvenpää, 2001; Windeck *et al.*, 2015; Yazdifar and Tsamenyi, 2005). This process is influenced by both the public and perceived image (Järvinen, 2009; Morales and Lambert, 2013). A strong image positively influences the effort to internalize the role as it can be a source of positive self-esteem (Hiller *et al.*, 2014; Taylor and Scapens, 2016). Researchers furthermore illustrate how a certain image can also challenge and regulate identity construction (Bertilsson and Rennstam, 2018; Kärreman and Frandsen, 2020).

Hitherto, however, only few studies link management accountants' image and role to their identity and attempt to describe and explain the dynamics between them. Goretzki *et al.* (2013) described the connection between role changes and management accountants' identity reconstruction. While Morales and Lambert (2013) found tensions between existing and idealized identities, more recent studies describe how the ideal identity might misalign with the day-to-day identity and cause identity conflicts (Goretzki and Messner, 2019; Heinzelmann, 2018; Horton and de Araujo Wanderley, 2018). In response, this paper aims to contribute to a more comprehensive understanding of the connections between the *image*, role and *identity* of management accountants. From a theoretical perspective, these notions are essential to understand the challenges management accountants face in their identity construction and identifying the potential identity threats and causes of fragility in their aspirational identity. This study addresses the following research question:

RQ1. How do image, role and identity interact and shape how management accountants understand who they are and want to be?

We reference literature on the image, role and identity of management accountants to address our research question. We further propose to explore the literature on employer branding and the role of job advertisements (Backhaus and Tikoo, 2004; Martin *et al.*, 2011; Rampl and Kenning, 2014) to support our analysis theoretically. Then we draw on a global case study and base our data on job advertisements, an analysis of case company documentation and interviews with operational managers and management accountants.

Our paper adds insights to the literature by integrating the image, role and identity of management accountants. We aim to contribute by presenting how the profile of the ideal management accountant candidate in job advertisements by the case company is perceived by operational managers and management accountants. Similarly, we study how management accountants perceive operational managers' expectations and how management accountants understand their identity. Accordingly, we aim to understand how employers' perceptions of the ideal management accountant image differ from operational managers' perceived role expectations, how management accountants perceive their identity and how those factors shape management accountants' understanding of who they are and want to be.

In this way, we add to the literature by further developing the understanding of the dynamics and connections between image, role and identity (Goretzki *et al.*, 2013; Goretzki and Messner, 2019; Heinzelmann, 2018; Morales and Lambert, 2013; Wolf *et al.*, 2020) as not only the current role but also the desired identity frames the management accountants' interpretation of their identity (Morales, 2019; Taylor and Scapens, 2016). This approach also allows us to answer the recent call by Horton and de Araujo Wanderley (2018) and Wolf *et al.* (2020) for exploration of the possible tensions and identity conflicts experienced by management accountants. We propose explanations for the relationships between perceptions of employers (image), expectations of operational managers (role) and management accountants' self-conception of their role (identity). Furthermore, we provide empirical evidence to show how management accountants construct their aspired identity through social interactions with the operational managers and form ideas of how to deal with multiple expectations.

The remainder of this paper is structured as follows. The literature on the role, identity and image of management accountants is reviewed in Section 2 and the role of job advertisements in employer branding in this context is also discussed. The elements discussed in Section 2 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 a discussion in Section 5.

2. Theoretical background

2.1 Image, role and identity

The concepts of role and identity are discussed in various disciplines, including social sciences, sociology and psychology. According to Biddle (2013), roles are linked to people's behavior patterns and characteristics and are often associated with a group of people with the same social position sharing a social identity. Similarly, Biddle (2013) reported that people are aware of their role and the expectations associated with it. The same author claimed that roles must be taught by observing others performing them (role-playing) and internalizing the perceived expectations (role-taking). Similarly, roles are often embedded within larger social systems. For example, in factories, people must accommodate a

specialized role while being members of their organization (Biddle, 2013). The notion of a role mostly concerns external beliefs, expectations of behavior and the representations of goals and activities (Scott, 2008) regarded as suitable for a specific role (Stryker and Burke, 2000). The role expectations contain “actions and qualities expected of the person who at any time occupies the position” (Sarbin and Vernon, 1968, p. 497). However, whereas norms usually imply expectations of many people, roles are expectations of “a very few individuals in a group” (Hollander, 1958, p. 118). If external role expectations are too high and too much is expected of someone, it can lead to role overload. Similarly, if the role owner is subject to incompatible role expectations, it can lead to role conflict (Biddle, 2013).

The management accounting literature often elaborates on role theory. “Role” often refers to expectations others have of management accountants (Byrne and Pierce, 2018; Goretzki *et al.*, 2013) but also relates to the actual tasks of management accountants (Oesterreich and Teuteberg, 2019; Rieg, 2018; Wolf *et al.*, 2020). The ideal role of management accountants usually refers to employers’ expectations of what is ideal (idealized) for management accountants presented through job advertisements (Järvenpää, 2001; Albu *et al.*, 2011; Azan and Bollecker, 2011; Graham *et al.*, 2012; Lepistö *et al.*, 2016; Quinn and Rochford, 2013; Zoni, 2018).

Stets and Burke (2000) illustrated how the role and a social group of a person are both central features of their identity. They saw identity as a social product developed in interaction with others where a person’s self-esteem, self-efficacy, self-consistency and self-regulation are motivators. Similarly, identity is about internalized meanings and internal expectations within a role or a group (Stryker and Burke, 2000) and looks not only inward to a person’s self-definition (Barley, 1989) but also outward (Watson, 2009). It is a set of meanings claiming specific characteristics identifying one as a person (Burke and Stets, 2009). Identity can refer to both individuals and groups in response to the question “Who are you” (Ashforth *et al.*, 2008; Kärreman and Frandsen, 2020; Vignoles *et al.*, 2011). It is a set of beliefs about oneself, one’s membership of groups and in relation to others. Identity is developed through processes of self-discovery, personal interpretations and social interactions (Vignoles *et al.*, 2011).

A problem with identity can emerge as a form of identity deficit when a person lacks the basis to make decisions and cannot maintain commitments to personal or social goals and values due to the self being inadequately defined (Baumeister, 1986). Similarly, when a person faces too many commitments and is forced to simultaneously wear different hats, which entail different behavioral prescriptions, the person can feel torn and face an identity conflict. Then values, beliefs, norms and demands linked to one’s aspirational identity collide with those of another identity leading to identity conflict (Ashforth and Mael, 1989; Baumeister, 1986). The identity conflict can increase the risk of people leaving their conflicting roles (Dutton *et al.*, 2010; Steele, 1997) as the conflict compromises a person’s basic desires of certainty and compatibility (Festinger, 1957). Similarly, not being able to behave in a way consistent with one’s desired identity has a negative impact on one’s self-esteem (Leary and Kowalski, 1990).

In the management accounting literature, identity is described as internalizing the role of the management accountant and understanding it (Wolf *et al.*, 2020). Studies show how management accountants’ identity is shaped as a part of broader interaction between actors (Goretzki and Messner, 2019) and is influenced by the patterns of interactions with operational managers (Byrne and Pierce, 2018; Goretzki and Messner, 2019; Lambert and Sponem, 2012; Windeck *et al.*, 2015). In a change situation, identities are rethought, and the result is dependent on the management accountants’ competencies and characteristics (Järvinen, 2009). An individual conceptualization of a role can conflict with the collective

vision associated with it, as shown by Goretzki *et al.* (2013), for example. That research illustrates how a new CFO conceptualized a new role for management accountants as business partners and embarked on various actions to convince them to internalize the new role identity in contrast to one equating to a data supplier. Previous studies also show how demands for role independence and neutrality might collide with business closeness, thus creating conflicts (Lambert and Sponem, 2012). This process can cause tension and struggle between management accountants' aspirational and existing identities (Morales and Lambert, 2013).

Image is a representation of identity. Similarly, images are linked with demands encapsulated in roles and a person's ability to act consistently with their role. People thus aim to ensure that their image is consistent with their role demands (Goffman, 1959; Leary and Kowalski, 1990). Images can be externally created. Employers portray ideal images as part of their branding activities (Spence, 1973). For example, job advertisements depict the employers in a certain light and also present employers' expectations and ideal images of the position and profession to attract the best candidates (Backhaus and Tikoo, 2004; Gatewood *et al.*, 1993).

Images in the form of general impressions and representations of a group or person can be inconsistent with persons' own understanding of their self (Roberts, 2005). On a personal level, image is linked to personal characteristics, such as skills and abilities, experiences and values attributable to a person. Leary and Kowalski (1990) showed that people tend to project images and convey impressions that align with their desired identities and prototypic characteristics of the role they play. The study shows how the perceived discrepancy between a person's desired and current social image heightens attempts to control others' impressions, as those attempts also influence the development of desired identities and the maintenance of self-esteem.

Images can also create and destroy value for organizations (Bertilsson and Rennstam, 2018). They can threaten identity construction if the respective organizational members find themselves torn away and distanced from the image due to competing and concurrent efforts (Frandsen, 2015). Images shape and influence the identities of organizational members by regulating, challenging and supporting them (Kärreman and Frandsen, 2020). They take shape in the presence of efforts to both produce and interpret impressions (Frandsen, 2017; Leary and Kowalski, 1990). Previous management accounting studies have also established clear connections between image and identity; the perceived image influences management accountants' self-concept and identity construction (Byrne and Pierce, 2007; Morales and Lambert, 2013; Taylor and Scapens, 2016). Table 1 summarizes the concepts of image, role and identity discussed in this section.

2.2 Bean-counter vs business partner – role and identity of management accountant

There has been a lively academic discussion regarding the role of the management accountant as a bean-counter versus a business partner. Studies have outlined the duties and tasks modern management accountants are expected to perform 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 the academic discourse in terms like advising management and taking part in decision-making (Granlund and Lukka, 1997, 1998a; Lukka and Järvenpää, 2018; Zoni and Merchant, 2007); providing 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). Consequently, the idea is that management accountants can adopt an active role in the

Table 1.
Summary of the
notions: image, role
and identity

	Image	Role	Identity
Characteristics	<p>General impressions and representations a group or person presents to the public and can be inconsistent with a person's own understanding of self (Leary and Kowalski, 1990)</p> <p>A representation of identity (Roberts, 2005)</p> <p>Part of employer branding: presentation of external expectations, e.g. through job advertisements (Spence, 1973)</p> <p>Linked to personal characteristics such as skills and abilities, experiences and values attributable to a person (Leary and Kowalski, 1990; Roberts, 2005)</p> <p>Should be aligned with one's role demands (Goffman, 1959; Leary and Kowalski, 1990)</p>	<p>Actions and qualities expected of the person who at any time occupies the position (Sarbin and Allen, 1968)</p> <p>People's generalized behavior patterns and characteristics (Biddle, 2013)</p> <p>Shared expectation among group members, roles being normative (Hollander, 1958)</p> <p>Expectations of behavior (Stryker and Burke, 2000)</p> <p>Associated with a group of people with the same social position (Biddle, 2013)</p> <p>Embedded in the larger social systems (Biddle, 2013)</p> <p>Representations of goals and activities of actors (Scott, 2008)</p> <p>Role influences identity (Stets and Burke, 2000)</p> <p>Role and its constraints influence image and its construction (Goffman, 1959; Leary and Kowalski, 1990)</p> <p>Role overload – too high or too much is asked (Biddle, 2013)</p> <p>Role conflict – Incompatible role expectations exists for role owner (Biddle, 2013)</p>	<p>Internalized meanings and internal expectations within a role or a group (Stryker and Burke, 2000)</p> <p>A set of meanings claiming specific characteristics identifying one as a person (Burke and Stets, 2009).</p> <p>Looking both inward to a person's self-definition (Barley, 1989) and outward (Watson, 2009)</p> <p>Responding to individuals' and groups' questions on "Who are you" (Ashforth et al., 2008; Vignoles et al., 2011)</p> <p>A social product developed in interaction with others where individuals' self-esteem, self-efficacy, self-consistency and self-regulation act as motivators (Stryker and Burke, 2000)</p>
Influences	<p>Image influences and is influenced by impression construction (Leary and Kowalski, 1990; Roberts, 2005)</p> <p>Shape and influence identities by regulating, challenging and supporting them (Kärreman and Frandsen, 2020)</p> <p>Can threaten identity construction (Bertilsson and Rennstam, 2018; Frandsen, 2015)</p> <p>Image discrepancy – desired (ideal) image collides with perceived (current) image (Leary and Kowalski, 1990; Roberts, 2005)</p>	<p>Identity influences and is influenced by image, dependent on a person's abilities and characteristics (Kärreman and Frandsen, 2020; Leary and Kowalski, 1990)</p> <p>Identity is developed through processes of self-discovery, personal interpretations and social interactions. (Vignoles et al., 2011).</p>	<p>Identity deficit – inadequate definition of self, leading to a lack of decision-making capabilities (Baumeister, 1986)</p> <p>Identity conflict – values, beliefs, norms and demands linked to one's identity collide with those of another identity (Ashforth and Mael, 1989; Baumeister, 1986)</p>
Challenges			

strategic management process (Carlsson-Wall *et al.*, 2015; Hadid and Al-Sayed, 2021; Ma and Tayles, 2009). Nixon and Burns (2012) suggested that the key activities of strategic management processes 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 discussion of whether the development of the role is desirable as such, or whether management accountants should stick to their traditional main domain of reporting, analyzing and internal control. Critics ask whether the development toward a business partner role is always positive and whether the proximity to business and operational managers might jeopardize the main role of the management accountant as the guardian of the business (Burns *et al.*, 2014). A management accountant being close to the business can cause issues; for example, operational managers do not necessarily welcome tight control and might value a more flexible approach (Byrne and Pierce, 2007). Similarly, this involvement–independence dilemma can cause identity conflicts (Byrne and Pierce, 2007; Goretzki and Messner, 2019; Lambert and Sponem, 2012; Pierce and O’Dea, 2003; Sathe, 1983).

Earlier research has exemplified increased tolerance of data misreporting, number manipulation, slipping of standards of integrity and steadfastness and losing independence in general (Baldvinsdottir *et al.*, 2010; Burns *et al.*, 2014; Maas and Matějka, 2009; Hartmann and Maas, 2010; Lambert and Sponem, 2005; Näsi, 2017). This can be seen as problematic because the management accountants’ reliability seems to depend heavily on their profession’s reputation (Caglio and Cameran, 2017; Carnegie and Napier, 2010; Rogers *et al.*, 2005). Baldvinsdottir *et al.* (2010) thus suggested that “maybe the ‘dull’ and ‘boring’ management accountant is not so bad after all” (p. 4). The traditional qualities of a management accountant can ensure long-term performance and proper conformance (Baldvinsdottir *et al.*, 2010); thus, it is a moot point if a strong business partner role is always desirable or feasible (Mack and Goretzki, 2017; Oliver, 1991; Sathe, 1983).

Nevertheless, recent studies suggest that the expected role and desired identity align with being a business partner (Goretzki *et al.*, 2013; Goretzki and Messner, 2019; Oppi and Vagnoni, 2020). Research further demonstrates that also operational managers seek business-minded candidates for management accountant positions (Byrne and Pierce, 2007; Granlund and Lukka, 1998a; Mouritsen, 1996; Pierce and O’Dea, 2003; Siegel *et al.*, 2003). However, those expectations might be overloaded, specifically quantitatively over and above the time and resource constraints, leading to identity conflicts (Byrne and Pierce, 2018). Performing low-prestige activities might also jeopardize identity (Morales, 2019; Morales and Lambert, 2013). Similarly, the desired and ideal business partner identity can conflict with a current and everyday identity (Heinzelmann, 2018).

2.3 Image of management accountant

Lepistö and Ihantola (2018) investigated the recruitment and selection of management accountants. The study presented an ideal image of management accountants as dynamic, energetic, straightforward extroverts that contrasts with the notion of management accountants being dull and boring and without action (Miley and Read, 2012; Smith and Briggs, 1999; Smith and Jacobs, 2011). The same study suggested that employers have a low tolerance for candidates they perceive as meticulous or bland (see also Granlund and Lukka, 1997; Hoffjan, 2004; Järvenpää, 2001). After analyzing advertisements and the image they conveyed, Lepistö and Ihantola (2018) suggested that management accountants focus on cost reduction rather than strategic or customer-related information, thus providing limited support to operational managers.

Jeacle (2008) discovered that job advertisements in the accounting domain were used to construct a “colorful accountant” image with an exciting social life. The same study also noted the image of accountants portrayed in job advertisements has transformed from being dull to being unprofessional and suggested that the job advertisements “endanger the essence of the accounting qualification: its professionalism, its credibility and its integrity” (p. 1317). Similarly, Caglio and Cameran (2017) showed how experienced accountants questioned the ethical attitudes of their colleagues.

Baldvinsdottir *et al.* (2009a) investigated the image of accountants through the lenses of Barthes’ work on the rhetoric of images and Giddens’ work on modernity. By looking at accounting software advertisements, they found that the image had changed from “responsible information provider and rational thinker to one of an action-oriented businessman” (Baldvinsdottir *et al.*, 2009a, p. 873). The most recent advertisements analyzed by Baldvinsdottir *et al.* (2009a) drew on a hedonistic discourse where “endless pleasure without any kind of oppressive effort” (p. 876) is possible as a result of software automatization. The same study also questioned the role of advertisements in influencing the profession and whether the “hyper-reality that does not exist [...] (is) only teasing... accountants” (p. 880).

To summarize, recent management accounting literature on image demonstrated that management accountants are portrayed in the contemporary discourse as dynamic, energetic extroverts (Lepistö and Ihantola, 2018) rather than as dull or boring (Miley and Read, 2012; Smith and Briggs, 1999; Smith and Jacobs, 2011). The literature also documents a shift in the portrayal of the management accountant from being a responsible information provider toward one emphasizing being an action-oriented businessperson (Baldvinsdottir *et al.*, 2009a) or even toward unprofessionalism (Jeacle, 2008).

2.4 Management accountant as ideal employee and candidate – perspective acquired from job advertisements

When recruiting management accountants, employers typically acquire new hybrid skills and competences extending beyond technical accounting expertise toward business knowledge (Burns and Baldvinsdottir, 2005). Technical skills and traditional abilities related to management accounting are perceived as taken for granted; however, soft skills – traits associated with personal charisma such as being social, dynamic and appealing – are cited as desirable. Consequently, employers often perceive candidate profiles featuring only traditional management accounting competencies and behavior as a poor fit (Lepistö and Ihantola, 2018).

Similarly, employees, like management accountants, are generally expected to possess broad leadership capital, such as strategic leadership, self-efficacy, stewardship (Fitzsimmons and Callan, 2016), interpersonal skills (Kuokkanen *et al.*, 2013) as well as the soft skills of communication and collaboration (Rios *et al.*, 2020). Numerous studies outside the management accounting domain suggest that technical skills and technical power may even be replaced by soft skills (Grugulis and Vincent, 2009).

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 of management accountants reflected in job advertisements. Studies by Albu *et al.* (2011) and Azan and Bollecker (2011) indicate a tendency toward management accountants’ hybrid skills. These skills were portrayed as extending beyond traditional accounting and financial skills to encompass skills such as ERP competency, interaction and decision-making mainly inherited from ERP systems usage. Graham *et al.* (2012) suggested that the management

accountant role has enlarged from one focusing on traditional reporting and control tasks to a forward-looking one. However, they found that traditional tasks still dominated the role.

Similarly, [Lepistö et al. \(2016\)](#) found that business-oriented tasks are not listed as common requirements in job advertisements. The study indicated that management accountants' occupational domains mostly involve very traditional tasks such as reporting and analysis and continuous development in responsibility. [Lepistö et al. \(2016\)](#) 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 on analytical skills was suggested in a study by [Zoni \(2018\)](#). The task responsibilities were very much on the traditional side of the equation, namely, revenue and cost preparation, accounting and month-end closing tasks. However, over half of the job advertisements reviewed mentioned identifying potential mergers and acquisitions and defining business strategy ([Zoni, 2018](#)). [Quinn and Rochford \(2013\)](#) reported traditional tasks entwined with business partnering and communication and interpersonal time management skills to be the most valuable skills requested.

[Jännäri et al. \(2018\)](#) stated that job advertisements will shape the future and attract and direct the candidates to apply or not apply for the position. Similarly, job advertisements play a part in presenting images and stereotypes ([Jeacle, 2008](#)), ensuring employee homogeneity and reducing uncertainty and risk ([Lupu, 2012](#)). Job advertisements are also a means for employers to brand and position themselves ([Kuokkanen et al., 2013](#)). The intriguing and lively scholarly discussion around job advertisements and the early recruitment phase across disciplines from marketing to social psychology indicates a need to extend the understanding of the role of job advertisements. Accordingly, the next section examines job advertisements as a method of employer branding and candidate attraction.

2.5 Seduction through job advertisements – part of employer branding

Part of employer branding is creating strong images through job advertisements, which depict the employer in a certain light ([Baum and Kabst, 2014](#); [Celani and Singh, 2011](#); [Järvenpää, 2007](#); [Ryan et al., 2000](#); [Spence, 1973](#)). The chosen message conveyed via advertisements plays an important role in building the employer's image and attracting desirable candidates ([Cable and Turban, 2001](#); [Chapman et al., 2005](#); [Phillips et al., 2014](#); [Roberson et al., 2005](#)). Marketing literature has been illuminating the branding path since the 1950s, starting with [Gardner and Levy \(1955\)](#), [Levy \(1957\)](#) and [Martineau \(1958\)](#). The pre-employment images of companies have also been the focus of academic discussions on recruiting ([Belt and Paolillo, 1982](#); [Gatewood et al., 1993](#)).

[Gatewood et al. \(1993\)](#) suggested that favorable information in job postings positively influences 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). Consequently, many employers dedicate resources to an employer branding strategy to attract and retain talent ([Backhaus and Tikoo, 2004](#); [Martin et al., 2011](#); [Rampl and Kenning, 2014](#)). [Cooman and Pepermans \(2012\)](#) assert that the image an employer presents and enacts must be consistent with employees' views to meet attraction and retention goals. The key dimensions for the success of an employer brand are attractiveness and accuracy ([Moroko and Uncles, 2008](#)). [Lievens and Highhouse \(2003\)](#) concluded that image-oriented advertising techniques might increase a firm's attractiveness when recruiting.

Job advertisements target a perceived fit between employer and candidate, in other words, mutual attraction ([Peltokorpi, 2020](#)). [Nolan and Harold \(2010\)](#) suggested applicants

are more likely to favor employers whose image they perceive to match their self-image. Realistic job descriptions, which not only encapsulate awareness but also increase retention, play an important role in increasing the attractiveness of an employer and its brand (Biswas and Suar, 2016). However, job descriptions should not overpromise. Roberson *et al.* (2005) suggested that specific recruitment messages enhance image perceptions, perceived fit and job attractiveness.

This literature review section reveals the extensive volume of research on the role, image and identity of management accountants (see, e.g. Wolf *et al.*, 2020). However, previous studies mainly focus on the role and its evolvement or on aspects of internalizing the management accountant role as identity. Various studies “offer a fragmented and contradictory picture regarding the changes of management accountants’ identities and roles” (Wolf *et al.*, 2020, p. 311). Only a few studies are dedicated to explaining and linking image and role to identity. Hence, our objective is to complement the literature and extend the perspective by describing the dynamics between the management accountants’ image, role and identity. This focus clarifies the challenges management accountants face in their identity construction and allows us to identify the potential identity threats and causes of fragility in management accountants’ aspirational identity.

Prior literature has found tensions between existing and idealized identities (Morales and Lambert, 2013) and misalignments between the ideal identity and the day-to-day identity that can cause identity conflicts (Goretzki and Messner, 2019; Heinzelmann, 2018; Horton and de Araujo Wanderley, 2018). We aim to extend this line of research on identity fragility by broadening the perspective to encompass employer branding and image, which might be burdened by overpromising conducted by organizations to attract the best talents. We suggest that challenges, tensions and even threats to identity arise when the image and experiences of management accountants and the realities of the workplace become misaligned.

3. Research design

3.1 Case selection

A qualitative case study seemed the best method to study the phenomenon (Baxter and Chua, 1998) of management accountants’ image, role and identity in the “natural settings” of a global corporate environment. We applied purposive sampling to select an informative case (Moser and Korstjens, 2018). The selected global technology company has operated for over 100 years; its finance function employs 3,600 people in over 100 countries; the firm’s management accountants, called *controllers*, work in local, regional and global roles, mostly in a two-dimensional matrix organization combining business and functional responsibilities. In addition, the selected company comprises engineering-dominated organizations, which provides a contrasting setting to study the management accountant’s image, role and identity. Finally, the company expressed an interest in participating in our study and granted access to data.

3.2 Case company documentation

The case company provided documentary material that aided our understanding of the company. That material included descriptions of management accountants’ tasks and roles, organizational charts, strategy documents, manuals, procedures, guidelines, handbooks, intranet logs and various project documentation. The company expects the management accountants to act as value creators and co-pilots to business managers. They are expected to emphasize stewardship, scorekeeping and interpreting as essential aspects of being a business partner. Management accountants should leverage not only strong functional

competencies like financial analysis, accounting and controls but also possess a deep understanding of the business – market, industry, competition, products and customers – and have a wide array of soft skills (Appendix 1). In short, management accountants were portrayed as strategic business partners who assist the organization in achieving its strategic objectives.

3.3 Job advertisements

Data collection was conducted with two methods. First, a content analysis of a case company's job advertisements was conducted to study how they presented the management accountant image. The sample comprised all the case company job advertisements for management accountant roles published between October 2018 and June 2020 ($n = 100$) (Table 2). The information was available via the firm's intranet.

A qualitative content analysis of the job advertisements was selected as an empirical research methodology (Elo *et al.*, 2014; Krippendorff, 2004). The analysis focused on identifying the expected tasks and responsibilities and the required knowledge, skills and characteristics. The analysis was thoroughly documented and implemented as a sequence of steps to guarantee robust and rigorous coding and analytical consistency. Consequently, the corpus of 100 job advertisements was manually analyzed using semantic field themes. We focused on identifying words, phrases, expressions and articulation in the job advertisements as a stepwise process.

We first reviewed the whole content to identify tasks and expected responsibilities, which we logged on an MS Excel spreadsheet as narrow dimensions. Then the dimensions were reworked, clustered and aggregated into separate fields. The same process was repeated for skills and characteristics. The coding schema was iteratively redefined and developed. Tasks were then addressed separately from skills and characteristics, leading to two categorizing matrixes. We implemented an abductive process to convert the tasks, skills and characteristics into categorization matrixes. The process required interpreting the empirical data and revisiting previous theoretical findings several times. As a result, we classified all the 100 job advertisements from both angles:

- (1) responsibilities and expected tasks; and
- (2) skills and characteristics describing the dimensions of the ideal candidate. Finally, we calculated the frequencies based on the classifications.

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

Notes: *NAM = North America; EUC = Europe; SAM = South America; IMEA = India–Middle East–Africa

Table 2. Overview of the analyzed job advertisements ($n = 100$) per region

3.4 Interviews

The second phase of the study revolved around 31 semi-structured interviews conducted May–June 2020 (see Appendix 2 for participants, Appendix 3 for interview guide). Interviews with management accountants and operational managers were drawn into a triangulation. We used triangulation and empirical material to increase the reliability and validity of the findings (Modell, 2009; Vaivio, 2008). Similarly, we aimed to increase the richness of the empirical field data (Baxter and Chua, 1998; Yin, 2003).

The selection of interviewees was based on the availability of experience. By drawing on purposive sampling (Moser and Korstjens, 2018), we selected management accountants and operational managers who could provide insights over a longer time horizon (Englander, 2012; Kvale and Brinkmann, 2009). The interviewees had extensive experience with the case company at the global, regional or local level and represented 14 nationalities. However, they were mostly located in Europe (24 people). An overview of interviewees’ characteristics (gender, location and role) is provided in Table 3.

The group of interviewees comprised 12 women and 19 men. The interviewees held managerial positions at the global (10 people), regional (10 people) or local (11 people) level and represented several businesses and business types. Operational managers are general managers in their respective businesses, working closely with management accountants and acting directly as supervisors or in a matrix for management accountants.

Operational managers and management accountants shared management accounting practices and their expectations with the interviewer. The average duration of the interviews was around 1 h, and the language used was either English or Finnish. The interviews also covered some other aspects of management accountants’ roles in the case company (see Appendix 3). While only a few questions related directly to role and identity or the gap between them, several other more general questions yielded many answers related to those topics. Interviews were conducted via MS Teams, and all but three were recorded with the permission of the interviewees and transcribed into text-based files. One interviewee preferred not to have a recording made. Two recordings were not made due to a technical disturbance. In those three exception interviews, extensive written notes were taken.

The data analysis started during the data collection phase to identify wider concepts for categorizing the data. We used MS Excel to enable a thorough and critical analysis and categorization of data. The preliminary categories were challenged and reformed even

Interviewees	Management accountants	Operational managers	Total no. of interviewees
Women	12		12
Men	8	11	19
Total: Women and Men	20	11	31
Asia	2	1	3
EUC*	15	9	24
NAM	3		3
SAM		1	1
Total: Locations	20	11	31
Global role	6	4	10
Regional role	5	5	10
Local role	9	2	11
Total roles	20	11	31

Notes: *EUC = Europe; NAM = North America; SAM = South America

Table 3.
Characteristics of
interviewees (gender,
location and role)

during the transcription process. The transcribed data were then read and analyzed as an iterative process using qualitative content analysis (Elo *et al.*, 2014; Miles and Huberman, 1984). During the careful reading of the interviews, the structures and content of the categories were reshaped and adjusted. Research questions, previous research and empirical questions produced the key areas of role as expected tasks, skills and characteristics; management accountants' desired identity; challenges regarding the current role and identity; and recruitment of management accountants.

The content of the transcriptions was categorized in MS Excel by copying and pasting excerpts of transcribed text into the respective categories. Thus, while focusing on the research question, 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).

4. Findings: Management accountants as strategic business partners – employer branding and identity conflict

4.1 Image of management accountant elicited from job advertisements

The empirical material regarding employers' expectations and the image of ideal management accountant candidates suggest management accountants within our case company should be strategic business partners. Almost 90% of the job advertisements contained a requirement to act as a business partner to support key stakeholders. An example of the phrasing used is, "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, strategic partnering was mentioned as an expectation in around 50% of the job advertisements; example phrasing is, "contribute to the definition of the strategy for the business unit," "evaluate financial implications of various strategic decisions, builds scenarios and recommends actions" or "act as strategic controller." A few job advertisements took a step further in assigning responsibilities traditionally seen as the remit of managing leaders, an example being, "Deliver the goals and plans on operational performance, manufacturing, technology and global competitiveness."

However, it was also evident that traditional management accountant tasks such as reporting, analyzing, risk management and internal control were taken for granted and coexisted with more forward-looking aspects of business partnering and forecasting. Financial reporting, forecasting and result and cost optimization 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." Stewardship – regarded as covering the traditional guardian role of management accountant and containing tasks around internal control and compliance – was also a key expectation: Guardian-type tasks were expected in most of the job advertisements, an example being:

Internal Controls & Compliance – Ensures transparency in financial reporting and disclosures. Implements internal controls regarding financial and non-financial operations. Ensures compliance with corporate and country standards, regulations, and guidelines. Supports internal and external audits.

In contrast, in around 40% of the job advertisements, the role clearly contained some 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 some differences between regions, for example: the global management accountant candidates were all expected to act as strategic business partners.

Regarding expected skills and characteristics, our findings suggest that ideal candidates require wide-ranging skills and characteristics encompassing business knowledge entwined with management accounting core skills, education and experience. An appropriate level of training and education in core financial skills and experience were taken for granted. The average required working experience as a management accountant was around seven years. Other options were sometimes described, such as, “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 mentioned in the job advertisements were business knowledge, IT skills, team leader skills, value creation and communication. The last skill suggests 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, only around 10% of job advertisements required a strategic orientation, although that was clearly important to the required tasks and the ideal role.

The dominant picture of management accountants portrayed in the job advertisements emphasizes *strategic business partnering*. This image, as a representation of ideal identity (Roberts, 2005), incorporates a wide variety of skills and capabilities, as summarized in Figure 1.

Figure 1 shows the empirical synthesis of the image presented in the job advertisements for management accountants in the case company and summarizes the skills and characteristics expected and required of members of the management accounting function. It indicates that strategic business partners should possess core financial and IT skills, act as a custodian concerning compliance and internal controls, possess business knowledge, be able to communicate efficiently and influence and build relationships. Similarly, the management accountant acting as a strategic business partner is expected to be self-motivated and to drive change in the organization.

4.2 Expected role of management accountant based on perceptions of operational managers

An operational manager acknowledged that even though the general impression is that management accountants act as strategic business partners, there is a certain latitude in the job advertisements:

I think, genuinely, people do expect controllers to be working on this stuff (strategic business partnering), and unfortunately, they’re not spending time on this as they showed in the announcements. [...] I think the job descriptions are not doing what they should be doing, as the reality has grown in a different way. [...] A lot of these job descriptions are super-duper [...] guys

Figure 1.
Image presented in
job advertisements –
strategic business
partner



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. (R6)

Another operational manager described his expectations of the role as a speaking partner for the outcome of the unit and company:

The role is, together with the manager, to evaluate the financial implication of all the strategic director decisions. Making sure that the company is financially progressing [...] [as] intended to do. For me, it's very important that the controller is a speaking partner for the outcome of the unit. (L6)

Another global operational manager extended the expectations on business partnering and co-piloting to encompass the whole business. However, the need for traditional management accounting and "putting the numbers together" was expressly visible in that interview:

The controller has to put the numbers together and make sure that we have the right reporting in the different units; we have a clear and clean set of data number one. Controllers have to be able to analyze the data, meaning that they need to know why it is like this and what has happened and somehow how to read them, shall be able to forecast, show trends and somehow give advice, how to influence the future to become better. The controller acts as a co-pilot for the manager, and then I expect, based on the data but beyond the data, to be a sparring partner in the overall business. (G7)

Further, interviewees described how the expected activities and behavior of management accountants also included supporting the team delivering profitable growth with a strategic mindset. It was emphasized that the expected role is beyond the traditional management accounting role of control and protection as described by an operational manager.

The controller is not only [there to] control or to protect something but can also work as a business partner, will have a good understanding of market and business environment changes, and can have good ideas, proposals, or strategic initiatives to help and support the team knowing how to manage the situation to drive the business for the profitable growth. (R9)

Several operational managers spoke of a business understanding, market and product knowledge. These expected abilities could be a basis for meaningful interpretations of the future, as highlighted by an operational manager:

The controller is to provide business context and needs to understand the business, the market and the products. Obviously, not in as detailed a way as an engineer, who needs to know the product, but at least he has to understand the main drivers of the market, the main challenges in the market and the main challenges in the business. So he can run a meaningful interpretation of the numbers. You put the outcome of the past into a meaningful interpretation of expectations for the future, and this you can only do if you understand the business. (R7)

Another operational manager highlighted how he expected management accountants to act as operational business partners, something he saw as important from a risk management perspective. Similarly, mutual trust was stated to be important when performing the role of management accountant:

I need an involved controller in my area to support me; it's like a wife and a husband. I'm so happy to do this because their controller really supported me a lot, taking care of the factory and me and a lot of risk avoidance. She is taking care of the guidelines; she is professional, and I'm really relying on her. We don't have any competition, and she also respects me. The cooperation between the manager and the controller, but limited to not only these two but also the whole team, but it is for sure the controller and function manager play a very important role in the success. (R9)

Another operational manager expected the business involvement and management accountants' closeness to operational managers:

I always see it (the controller role) as a very close partner in crime, a person working extremely close. I'm used to this being the person closest to the management team; it is your go-to person. (R10)

However, operational managers also expected that although management accountants would work very closely with them and have a high social position, they need to maintain a certain level of independence from the compliance perspective:

A controller amplifies the message the manager is communicating, but from the controlling perspective. The message remains the same, but a controller must be loyal functionally, too. He/she cannot be too close to the business. (L11)

They have a very central role in our company in terms of what they deliver and bring – the last defenders of our business. (G8).

Operational managers also raised the topic of biased role expectations. The implications were described as serious. If management accountants as role owners were asked to perform only number crunching work instead of strategic work, the management accountants would leave:

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

Previous research, for example, [Biddle \(2013\)](#) brought out how imposing incompatible expectations in the form of goals or activities on a role owner can lead to role conflict. Other challenges as a form of role overload can also actualize when expectations are unrealistic.

We next summarize the findings from the operational managers' interviews as external behavior expectations ([Stryker and Burke, 2000](#)), expected goals and activities ([Scott, 2008](#)) and qualities expected ([Sarbin and Vernon, 1968](#)). We conclude that operational managers expected operational actions such as "putting the numbers together." While some operational managers mentioned strategic topics, their expectations of management accountants in general diverted to some extent from the strategic business partner image promoted in job advertisements. First, several operational managers expected management accountants to act as an "intelligence service [...] with an emphasis on how you use the numbers" (R9). The activities supporting the intelligence service activity and the information provision ([Malmi et al., 2001](#); [Morales, 2019](#); [Oppi and Vagnoni, 2020](#); [Verstegen et al., 2007](#)) were taken for granted by the informants and perceived as an act of compensating for capabilities that operational manager lacks:

The controller must be the tool when the manager does not have the capability or probably the capacity to do all the necessary financial analyses, and it's necessary to get some support for the decision that is necessary to take for the company. (L10)

Second, management accountants were expected to act as supporters and helpers. The expected behavior was described using phrases like "an involved controller in my area to support." (R9) or "a gentleman with a deep knowledge, always helping" (R8). Trust and closeness to colleagues were very often expected by the informants, as often, "colleagues become friends" (R9). Third, management accountants were expected to act as action-oriented businesspeople "A controller should be like 'MacGyver,' providing everything for everyone." (G10) and appearing as co-leaders of the business and deputies for their operational managers.

The controller should be a business manager leading the business via numbers; I call it the number police, and I mean it positively, even if the term can refer to something else. (G10)

Management accountants were expected to be “good and strong” (G1), “a speaking partner for the outcome of the unit” (L10) as “mature adults with very good working relationships in a multicultural environment” (R6). Similarly, operational managers shared how management accountants should have the qualities of “passion and a positive attitude toward the future, willing to implement the changes, take the risk, tackle the challenges” (R9). Finally, the interviewees indicated how management accountants should balance the actions and goals of the “last defender of the business” with involvement in the business to contribute to it. Figure 2 summarizes the operational managers’ perceptions of the activities, behavior patterns and characteristics expected of management accountants as expected roles of operational business partners.

Figure 2 summarizes how the operational managers expected the management accountants to act as operational business partners instead of strategic ones. The widespread expectation was that management accountants should focus on short-cycle operational, hands-on business support instead of strategic topics spanning longer time horizons. Although strategic business partnering was a requirement in half of the job advertisements, as highlighted in the earlier section, the topic was very rarely raised in the informant interviews. Phrases from job advertisements such as “contribute to the definition of the strategy for the business unit” or “act as strategic controller” or “deliver the goals and plans on operational performance, manufacturing, technology and global competitiveness” were not reproduced by operational managers in the interviews. In practice, operational managers expected management accountants to act on several fronts, such as being the last defender of the business, business supporter, intelligence service provider and action-oriented businessperson.

4.3 Identity of management accountants

4.3.1 Management accountants as business partners – desired identity. The management accountants interviewed described their role as business partners and co-pilots of the business. They were fully aware of the ideal management accountant image, as strategic business partners. Their comments showed how they were aligned with the image, and they desired to “step in and almost take the manager role, like the second person in command” (G4). They described their internal expectations with phrases including “to help the business responsible for keeping on the right track and decisions” (L8). Previous research shows how identity is about responding to the question “who are you?” (Ashforth *et al.*, 2008; Vignoles *et al.*, 2011). By looking both inward at their self-definition of the role (Barley, 1989) and outward (Watson, 2009) and also by sharing their internal expectations within a group (Stryker and Burke, 2000), management accountants saw their role in relation to others (Vignoles *et al.*, 2011).

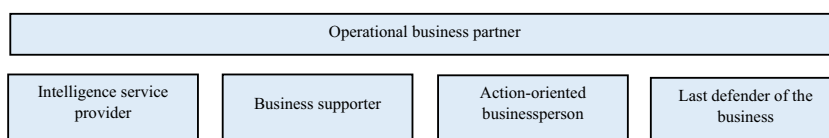


Figure 2. Overview of management accountants’ roles as operational business partners

Management accountants explained their internal expectations in their role with statements such as “you’re a general manager to monitor and advise the other functions, point out the realities” (R5) and “build up the systems in order to generate the right information that is needed for business” (L5). Almost all of management accountants interviewed mentioned those aspects of social interactions with operational managers and explained how they aimed to balance the multiple expectations: “A controller has to adapt to the needs of the manager because if they don’t do it, then there will be friction” (R1). “Bosses, yes, they want to have a kind of speaking partner and support from the controller” (G5). Further, management accountants often described how they would abandon the guardian-type role and avoid saying “no,” as acknowledged by a management accountant:

[...] transform police role to helper, put your heart into business, understand the life and requirements of other functions. Have team-building exercises with functions. (R5)

Another management accountant (L3) stated that safeguarding the result and enforcing the rules and regulations and internal control leads, at least partially, toward the “difficult and bureaucratic” characterization. This finding (see also, [Leary and Kowalski, 1990](#)) showed how both identity and image are dependent on impression construction. In this case by avoiding saying “no,” the identity and image of management accountants were likely to be perceived more positively by operational managers.

This section showed how the desired identity of the management accountants within our case company was described as that of an operational business partner. Management accountants constructed their aspired identity through social interactions with the operational managers, and, as part of that construction, also formed ideas on how to deal with multiple expectations. Prior literature has presented similar findings; for example, [Vignoles et al. \(2011\)](#) showed that not only personal interpretations and self-discovery but also social interactions influence identity.

4.3.2 Challenges regarding business partnering – perceived gap between expectations and experiences. The management accountants used words like “should,” “would,” “my/our target,” and “expectations” extensively when describing their internal expectations as business partners. In doing so, they seemed to indicate the aspirational nature of some expectations. Misalignments thereby appeared in their statements regarding the full-fledged service-oriented business partner role:

The controller is a co-pilot for the manager and supports the business in achieving the targets, but controllers should better support the other members of the management team. (L4)

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

In the excerpts, management accountants described how “hitting the numbers” was prioritized by management over the promoted (and otherwise internally and externally expected) strategic business partnering. The management accountants found that these partially incompatible external expectations of number crunching obstructed attaining their desired identity of operational business partners. Another management accountant described internalizing the business partner role but had found there was a discrepancy between those internal expectations and her actual job responsibilities. The experienced work reality of the management accountants seemed to revolve more around explaining the past than shaping the future:

The main task of a controller is maybe not what we’re doing because we are spending a lot of time analyzing what has happened and explaining the past. The controller is a business partner to

the manager that needs to really compile all the inputs from the different sources and try to see if we are aligned with the strategy that we have defined and what will be the implication of those actions that we are taking financially. (G2)

The above excerpt describes how the current activities of a management accountant collide with internal expectations. Other management accountants also acknowledged the challenges involved in fulfilling their expectations. They described how there was not enough time to conduct business partnering and act as a speaking partner to management. Management accountants were perceived as spending 50%–70% of their time collecting and collating data. A local management accountant acknowledged this as a problematic gap between expectations and actual tasks:

It is probably 50–60%, sometimes even 70% (of our time spent) getting data and then putting it together. Then maybe 20% analyzing, then another 10% explaining. There is no time left for driving actions or very little, not to mention anything strategic. This is the problem. We spend too much time putting data together then correcting it sometimes when explaining, and there is little time for actions. (L6)

Similarly, management accountants reported their perceptions of doing non-value add tasks, which led to difficulties in coping with their own internal expectations:

We should have more time to really be a business partner, a speaking partner for management, and to drive forward-looking analysis instead of just explaining the result to them and providing estimate summaries and estimate corrections to them that they want to hear. Ultimately, we were told what to report anyway; the process seemed strange. You have been providing the kind of wrong answers; it would be better if they just ran a top-down process. (L3)

Currently, the role is challenging; the internal discussions are taking too much time. Too many roles and workload, cannot cope with the workload. (R4)

The above interview excerpts describe how management accountants experienced the challenges in the form of an excessive workload and conflicting and incompatible actions. Further, a management accountant highlighted how reduced numbers of management accountants has created difficulties:

There has been a reduction in the number of controllers. I feel I do more and more production, not the forward-looking business partner role; that maybe sometimes creates a gap between expectations and what you are able to support. (L3)

That management accountant suggested the headcount reduction could underlie not being able to fulfill her internal expectations. Another global management accountant described the consequences of the struggle: A management accountant might consider leaving the complexities and contradictory situations behind:

When managing through the complexity of the systems, we all struggle. Everybody struggles here. So, this is a gap that will probably remain for some time [...] and bosses are also aware that some maneuver better through this complexity and manage better and somehow put things together faster. Some struggle and either don't do it or neglect [...] it. It might become a problem. If this continues for years, then we might even see people leaving because of that. So, it is the main gap. (G5)

The findings from this section revealed the challenges of actualizing the desired identity. Management accountants experienced contradictory or excessive external expectations and were likely to distance themselves from the image of strategic business partner and that of the operational business partner. Business partnering was largely an unachieved ideal even

though the interviewees aimed to balance multiple expectations. They felt it difficult to reconcile the various demands to construct their identity. Our respondents thus offer evidence of facing various challenges with their role and identity as is suggested in earlier literature. For example, [Biddle \(2013\)](#) described these kind of problems as “role overload,” when too much is asked and “role conflict” when the role owner is beset by incompatible role expectations.

Furthermore, “identity conflict,” as discussed by [Baumeister \(1986\)](#), was experienced by management accountants when it was impossible for them to act in a manner consistent with their goals. The findings in this section also pointed to another consequence of the challenging situation, namely, that management accountants were at risk of feeling they had to leave their jobs. Prolonged conflicts and struggles can adversely affect management accountants’ motivation and commitment to their work and organization.

5. Discussion

Drawing on our case study material, we demonstrate how employers present an ideal in job advertisements of management accountants as strategic business partners. Operational managers, however, expected the role of management accountants to be more operational. Even though management accountants partially distanced themselves from both of those, the business partner ideal ([Goretzki and Messner, 2019](#); [Heinzelmann, 2018](#); [Morales, 2019](#); [Oppi and Vagnoni, 2020](#)) and the aim of having strong management accountants ([Granlund and Lukka 1998a](#); [Järvenpää, 2007](#); [Sathe, 1983](#)) as co-leaders and co-pilots for managers were both highlighted in this study. Management accountants aimed to construct their aspired identity through social interaction with the operational managers and formed ideas on how to balance multiple expectations. However, as the misalignment becomes apparent, we propose that the identity of management accountants should be considered to result from organizational aspects of image and role, namely, the expectations of employers and operational managers and management accountants’ individual aspects of identity, as shown in [Table 4](#).

[Table 4](#) presents the management accountant image with a strategic focus as an aspirational aspect from the employers’ perspective. Previous management accounting literature has seldom considered strategic focus. Exceptions include, for example, the work of [Ma and Tayles \(2009\)](#) discussing an enhanced strategic role of management accountants in informing strategic decision-making and [Tillmann and Goddard \(2008\)](#) illustrating management accountants’ sense-making activities in strategic situations. The desired responsibilities varied from traditional tasks to business understanding ([Byrne and Pierce, 2007](#); [Granlund and Lukka, 1998a](#); [Mouritsen, 1996](#); [Pierce and O’Dea, 2003](#); [Siegel et al., 2003](#)) but also with regard to more demanding strategic management encompassing goals and plans on operational performance, manufacturing, technology and global competitiveness. Contrary to the findings of [Lepistö et al. \(2016\)](#), a business orientation role was considered an ideal by management accountants. That might be due to the differences between [Lepistö et al.’s](#) sample (smaller national companies) and our case (a large global firm) where the business environment and complexities might require a more profound global and strategic focus regarding customers, suppliers and competitors. The management accountant acting as a strategic business partner is at the far end of the categorization of management accountants with the traditional “number-cruncher” at one end and business partners serving business at the other ([Burns and Baldvinsdottir, 2005](#); [Graham et al., 2012](#); [Karlsson et al., 2019a](#); [Lambert and Sponem, 2012](#)).

The findings of the current study complement those of [Lepistö and Ihantola \(2018\)](#) presenting the ideal of the dynamic, energetic, straightforward and extrovert candidate. The

Employers	Operational managers	Management accountants
<p>Image as impression and representation of a group</p> <p>Influencing identity, linked to personal characteristics and abilities</p> <p>Should be aligned with role demands</p> <p>Branded image as a <i>strategic business partner</i></p> <ul style="list-style-type: none"> • A “high caliber” strategic business leader-type management accountant with a leadership capital such as strategic leadership, integrity, self-efficacy and stewardship • Ability to create value and social skills to appeal to and achieve constructive dialogue with various stakeholders <p>Aimed to attract the best possible candidates but was not aligned with role demands described by operational managers</p>	<p>Role as expectations describing expected goals, activities and behavior. Linked to personal abilities and characteristics</p> <p>Influencing image and identity</p> <p>External expectations as an <i>operational business partner</i></p> <ul style="list-style-type: none"> • “Last defender of business”, “Business supporter”, “Intelligence service provider”, “Action-oriented businessperson” • The close interaction with business and operational managers focusing on operational topics <p>Image as a strategic business partner was perceived as branding, not reflecting the reality of the current role</p> <p>Current role was partially seen, contrary to expectations, as a “<i>number-cruncher</i>”</p>	<p>Identity influenced by image and role expectations, identity influencing image</p> <p>Dependent on personal abilities and characteristics</p> <p>The desired identity as an <i>operational business partner</i>, actual identity moving toward a <i>number-cruncher</i></p> <ul style="list-style-type: none"> • The image both supported (positive and desired) and challenged (distanced from reality) the identity construction • Expectations for tight and close interaction with operational managers positively influenced • Too high expectations led to role overload, incompatible expectations led to role conflicts • Difficulties reconciling the various demands to construct their identity led to identity conflict <p>Root causes of challenges: reduced resources, lack of time, contradictory expectations and commitments</p>

Table 4. Organizational and individual aspects of management accountants’ image, role and identity

job advertisements reviewed revealed an image of a management accountant as a strategic business partner creating value and with the social skills to appeal to various stakeholders and stimulate constructive dialogue with them. This study also found that new competence requirements were increasing without any significant diminution of the traditional ones, thus corroborating the findings of Wolf *et al.* (2020). Nevertheless, even though a strong focus on the efficient use of information systems were required, as also shown in previous studies (Graham *et al.*, 2012; Hadid and Al-Sayed, 2021; Lepistö *et al.*, 2016), requirements regarding digital capabilities did not manifest at all in the empirical evidence of this study (Andreassen, 2020; Heinzelmann, 2018; Oesterreich and Teuteberg, 2019).

Similarly, Table 4 shows how the operational managers expected management accountants to act as business partners (Goretzki and Messner, 2019; Heinzelmann, 2018; Morales, 2019; Oppi and Vagnoni, 2020). The interviews showed a strong hands-on, operational focus rather than a desire to obtain strategic business partnering. That focus might have been intended to avoid detailed operational tasks, as indicated in earlier studies (Goretzki and Messner, 2019; Morales and Lambert, 2013). However, this study reveals a low tolerance of bean-counter work (Baldvinsdóttir *et al.*, 2010; Granlund and Lukka, 1997; Hoffjan, 2004; Järvenpää, 2001). That despite some management accountants being perceived more as bean counters relying on their traditional competences than achieving a business partner role (Malmi *et al.*, 2001; Lepistö *et al.*, 2016; Morales, 2019; Oppi and Vagnoni, 2020; Versteegen *et al.*, 2007).

Further, operational managers considered management accountants to have a nuanced operational business partner role. We elucidate those external behavior expectations using the labels, *last defender of the business*, *business supporter*, *intelligence service provider* and *action-oriented businessperson*. As the *last defender of the business*, the management accountant was expected to safeguard standards of integrity that could collide with the aims of business-oriented management accounting (Byrne and Pierce, 2018; Byrne and Pierce, 2007; de Loo *et al.*, 2011; Hoffjan, 2004). Avoiding that collision requires a carefully balanced approach to the role (Oliver, 1991; Sathe, 1983). However, this study indicated that operational managers consider it important to maintain standards of integrity (Baldvinsdóttir *et al.*, 2010; Burns *et al.*, 2014; Maas and Matejka, 2009; Hartmann and Maas, 2010; Lambert and Sponem, 2005; Näsi, 2017) despite the possibility of negative bean-counter stereotypes manifesting (Granlund and Lukka, 1997; Morales and Lambert, 2013) and diminishing the image compared to other professions in the organization (Pierce and O'Dea, 2003).

Similarly, operational managers expected management accountants to act as *a business supporters* and helpers, as reported in a broad spectrum of prior studies. They also expected management accountants to act as *intelligence service providers* (Hopper, 1980; Järvenpää, 2007; Malmi *et al.*, 2001; Morales, 2019; Sathe, 1983; Oppi and Vagnoni, 2020; Versteegen *et al.*, 2007). The term highlights the reality of the role that involves compensating for the missing capabilities of managers. Finally, a management accountant was expected to act as a co-leader and *action-oriented business person* or as “MacGyver” fixing various issues (Baldvinsdóttir *et al.*, 2009a). Operational managers acknowledged the closeness of management accountants to business and operational managers.

Management accountants regarded themselves as business partners and co-leaders who support and assist operational managers and the business. To complement the previous studies, the role did not appear to involve being a partner seeking to challenge and influence operational managers (Goretzki and Messner, 2019; Morales, 2019) or adjusting operational managers' expectations, as seen in previous research (Byrne and Pierce, 2018). Instead, their

desired role stemming from their work experience was aligned with the expectations of operational managers.

The current research demonstrates how the overpromises integral to employer branding do not reflect the reality experienced by management accountants. The misalignment caused frustration and introduced a fragility to management accountants' identity. These findings complement the previous literature on identity fragility where tensions between existing and idealized identities (Morales and Lambert, 2013) and misalignments between the ideal identity and the day-to-day identity cause identity conflicts (Goretzki and Messner, 2019; Heinzlmann, 2018; Horton and de Araujo Wanderley, 2018). Extending the perspective toward employer branding revealed how challenges, tensions and even identity threats can occur when there is a misalignment between image, the experiences of management accountants and the realities of the workplace.

Management accountants saw themselves as providers of business-relevant data to decision-makers (Hopper, 1980; Järvenpää, 2007; Sathe, 1983) and IT specialists able to generate the appropriate data (Albu *et al.*, 2011; Azan and Bollecker, 2011; Oesterreich and Teuteberg, 2019). They seemed to acknowledge the risk of focusing too much on compliance topics which might be seen negatively by other members of the organization and hinder them from acting as a business partner (Byrne and Pierce, 2007; de Loo *et al.*, 2011). However, as previous studies show how the reliability of management accountants depends on their reputation (Caglio and Cameran, 2017; Carnegie and Napier, 2010; Rogers *et al.*, 2005) they considered it important to remain independent and avoid any slipping of high integrity standards (Baldvinsdottir *et al.*, 2010; Burns *et al.*, 2014; Maas and Matějka, 2009; Hartmann and Maas, 2010; Lambert and Sponem, 2005; Näsi, 2017).

We can claim that management accountants' identity was shaped by image and role expectations (Kärreman and Frandsen, 2020). The expectations of a close interaction with operational managers thereby positively influenced identity construction. However, the strong business partner role described by management accountants should be interpreted only as a desired, "should be, would-be" identity. Whereas management accountants themselves described the role as something they should do and desire to do if there is sufficient time, they largely perceived everyday practice and role as revolving around routine reporting (see, e.g. Byrne and Pierce, 2018). Our findings unveil a conflict between a desired and an inward-looking self-definition of identity (Barley, 1989). That gap is partly caused by an unrealistic image of management accountants and excessive expectations on the part of operational managers. Nevertheless, expectations partly supported the self-desired identity, but the image challenged it. We suggest that different behavioral prescriptions and feelings of being torn collided and led to identity conflict (Ashforth and Mael, 1989). We argue that management accountants aim to wear different hats simultaneously but do not necessarily succeed in doing so. This may adversely influence self-esteem as seen in prior studies such as that of Leary and Kowalski (1990) because conflict is inconsistent with the basic desire for compatibility (Festinger, 1957).

We conclude that the image depicted by employers that is interpreted in our study as related to employer branding and the external role expectations of operational managers were not purely enabling the actualization of desired identity but causing identity conflict. We suggest that the image perceived as ideal did not fully support the identity construction (Hiller *et al.*, 2014; Taylor and Scapens, 2016). The "branded" image, which should empower the self-desired role of management accountants, did not actualize. The enabling effect was limited. Instead, the image challenged the identity construction (Bertilsson and Rennstam, 2018; Kärreman and Frandsen, 2020). It served as a source of contradiction and frustration as it was perceived to be distanced from reality (Frandsen, 2015). However, we argue that

management accountants might be in better position to move toward their desired identity when they are holding a positive image. We suggest that positive image has already contributed to raised expectations by operational managers, as image is linked to role expectations (Goffman, 1959; Leary and Kowalski, 1990). Consequently, if there were a more positive image, there would be less need for management accountants to educate operational managers on how management accountants can support their business. Consequently, we can argue that the image and expected roles might bolster the self-desired role of management accountants.

Our study demonstrates the connections between and the dynamics of image, role and identity (Goretzki *et al.*, 2013; Goretzki and Messner, 2019; Heinzelmann, 2018; Morales and Lambert, 2013; Wolf *et al.*, 2020). We contribute to the literature on identity conflict among management accountants by arguing that it goes beyond the involvement/independence dilemma (Goretzki and Messner, 2019; Lambert and Sponem, 2012). There is a gap between the individual conceptualization of the role and the collective vision of the role (Goretzki *et al.*, 2013) and a conflict between the desired and the actualized identity (Horton and de Araujo Wanderley, 2018; Morales and Lambert, 2013).

We suggest that management accountants and operational managers largely share similar perspectives on business partnering. Accordingly, the main tension does not seem to arise as a consequence of operational managers wishing to avoid involvement as described in some earlier studies (Byrne and Pierce, 2007; Karlsson *et al.*, 2019b; Morales and Lambert, 2013; ten Rouwelaar *et al.*, 2018) or from managers' conflicting, ambiguous, unrealistic, over- and underloaded expectations as suggested by Byrne and Pierce (2018). The findings of this study do not indicate conflict is future-driven either.

Instead, we suggest that identity conflict is mainly based on the perception of being unable to perform the current self-desired identity. Therefore, we argue that management accountants' beliefs, perceived demands and colliding internal expectations create a conflict between the desired "should-would be" and the actual identity. Our findings suggest that identity conflict prompts a desire to abandon the role (see also, Dutton *et al.*, 2010; Steele, 1997). This study did not unearth behavioral responses to identity conflict similar to the changes in practice and behavior to reduce discrepancies reported in previous studies (Byrne and Pierce, 2007; Horton and de Araujo Wanderley, 2018; Morales and Lambert, 2013). This despite behavioral responses being more likely when management accountants behave as business partners (Horton and de Araujo Wanderley, 2018).

On a practical level, we might conclude that the image and associated expectations guide but also tease management accountants. In this study, the management accountant image portrayed in job advertisements, despite conveying and being supported by the employer's expectations (confirmed in internal documentation), was discordant with reality. The situation can be expected to create challenges later in employment. Therefore, we suggest job announcements can be distanced from reality and prone to overpromising. Such advertisements can backfire on employers by undermining their credibility (Backhaus and Tikoo, 2004; Biswas and Suar, 2016; Roberson *et al.*, 2005). Our findings suggest that management accountants with a strategic profile might leave the company. Thus, even though expansive promises might enhance the attractiveness of the position, the approach could prove damaging if the image portrayed does not match reality (Backhaus and Tikoo, 2004). There is a risk that management accountants will not stay in a role that is incompatible with the portrayed role (Dutton *et al.*, 2010).

Our findings provide interesting empirical evidence of how the most suitable, propagated profile for management accountants, evident in both company documentation and job advertisements and partially supported by operational managers, does not represent reality

(Malmi *et al.*, 2001; Lepistö *et al.*, 2016; Morales, 2019; Oppi and Vagnoni, 2020; Verstege *et al.*, 2007). We believe that the expectations created through job advertisements contribute to a common understanding of the management accountant's ideal role as a strategic business partner. The desired qualifications and expectations described in job advertisements nurture that perception.

Interestingly, this kind of favorable information featuring in job advertisements might convince a management accountant to apply for the position (Backhaus and Tikoo, 2004; Gatewood *et al.*, 1993; Martin *et al.*, 2011; Rampl and Kenning, 2014). The current study acknowledges management accountants would probably see the profile of a strategic management accountant presented in such advertisements as relating to an attractive, high-profile role. However, we can conclude that strong, strategic or otherwise "too favorable" images from job advertisements regarding management accountants do not necessarily fit the reality as perceived by the latter.

The findings suggest that a projection of company-wide employer branding is part of management accountant recruitment. As employer branding is instrumental in recruiting the best candidates (Backhaus and Tikoo, 2004), the job advertisements reviewed in this study should be viewed as instrumental attributes and advertising material to influence the candidates (Cable and Turban, 2001; Chapman *et al.*, 2005; Gatewood *et al.*, 1993; Kuokkanen *et al.*, 2013; Phillips *et al.*, 2014; Roberson *et al.*, 2005). Job advertisements seek to attract strategically oriented management accountants, who might be perceived as the optimal choice for the longer term, rather than conveying a fair picture of a management accountant's day-to-day work.

Our empirical strategy focused on a global technology company, but similar findings can be found in other settings. Future studies might explore if the strategic business partner image manifests in reality, as this might be expected in the future due to increased general uncertainties in the global markets. Equally, it would be fruitful to understand how the management accountant role and identity are institutionalized longer term, especially if there remains a dissonance between their understanding of their role and external expectations. Similarly, future studies could explore how management accountants try to cope with identity conflicts in the longer term. Coping strategies that could emerge might include symbolic categorizing work, as suggested by Morales (2019), or remedial identity work, as described by Goretzki and Messner (2019). The question remains whether there is an opportunity to find a better balance between the ideal image used to attract the best candidates for these positions and management accountants' lived experience in practice. Guidance on how to find the right path when navigating into the future could benefit human resource activities carried out by companies as well as the management accounting profession.

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Further reading

- Klein, V.H., Jr and do Nascimento, A.R. (2018), "The role of the controller in Brazil", Goretzki, L. and Strauss, E. (Eds), *The Role of the Management Accounting – Local Variations and Global Influences*, Routledge, London, pp. 9-22.

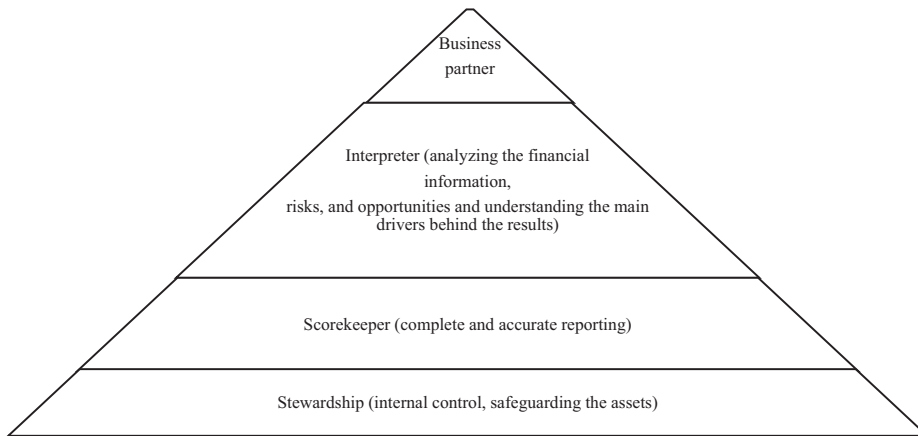


Figure A1. Employers' perception of the ideal management accountant's image as a strategic business partner and required skills based on case company internal documentation: *Controller handbook*

Controllers 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

Knowledge-based skills

- Analytical skills
- Awareness and an understanding of products, technology, markets and customers
- Understanding of US Generally Accepted Accounting Principles (US GAAP)
- Functional knowledge (accounting and financial reporting, tax, treasury, planning, controlling and financial analysis)
- Current affairs
- Economics

Soft skills

- Strong communicator – written and verbal
- Flexible, ability to reprioritize tasks and adapt to a changing business environment
- Ambition
- Conscientious – adhere to safety and integrity standards at all times
- General business acumen (ability to understand the demands of a complex business quickly and confidently)
- Change agent
- Team player

Table A1.

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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

Table A2.

List of interviews

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

Focus areas	Interview theme content
1, 2, 3	A brief outline of the interviewee's position and history
1, 2, 3	Management accountant role in the case company and expected tasks linked to the management accountant role <ul style="list-style-type: none"> • Please describe the interaction between you, the controlling function and individual controllers/operational managers • What are your expectations of controllers? • How would you describe the controller role in your company?
1, 2, 3	Skills and characteristics expected of a management accountant <ul style="list-style-type: none"> • What are the main skills you expect the controller to possess? • What kind of controller is needed?
1, 2, 3	Collaboration and interaction between management accountants and operational managers <ul style="list-style-type: none"> • How do you collaborate with your controllers/operational managers? • How would you like to collaborate?
1, 2, 3	Strategic management accounting <ul style="list-style-type: none"> • What aspects of strategic controlling do the controllers undertake? • What is their role in strategic topics? • What is the controllers' role in strategic planning and implementation?
4	Recruitment of management accountants <ul style="list-style-type: none"> • What is important if/when you are recruiting controllers?

Key areas:
 1 = role as expected tasks, skills and characteristics; 2 = management accountants' desired identity; 3 = challenges regarding the current role and identity; 4 = recruitment of management accountants

Table A3.
Key interview themes and key questions

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