

The Management Accounting Profession; Developing Roles and Identity Conflicts

**A Proposal to the Institute of Management Accountants
(Revised April 2016)**

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Executive Summary / Abstract

This study aims to look at the professional role profiles of management accountants (MAs) working in Brazil, the US, China and Western Europe. In particular, we aim to conduct a survey study involving 5000 MAs from the IMA community. This data will be supplemented by data from Brazilian management accountants, which is currently being collected under the support of ANEFAC (The Brazilian Association of Executives in Finance, Administration and Accounting¹).

The survey involves pre-established and validated measures, which allow us to test our primary hypotheses. In addition, it includes some open format questions which capture the main tasks of MAs in a way that minimizes social desirability biases that are common to self-report measures. The survey also includes demographic information (country, type of organization, sector etc.) in order to see how these (objective factors) shape professional roles.

The study has main three main purposes. First, we will examine the fundamental roles adopted by MAs in order to determine the prevalence of business partner roles and attitudes towards professional independence across our sample. Second, we will examine the nature and magnitude of identity conflicts and will determine how professional roles shape these experiences of conflict. Finally, we will examine the consequences of different role profiles and conflicts for key workplace outcomes, including turnover intentions and job crafting behavior. These findings are expected to have important implications for both academia and the MA profession, contributing to discussions on the nature, causes and consequences of changing MA roles.

¹ Please see <http://www.anefac.com.br> for more information

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I. Research Objectives and Literature Review

MA Professional Roles

The accounting literature provides a rich picture of the nature and consequences of different MA roles in the workplace. Recent work has particularly focused on the evolution of MA roles and responsibilities, from the traditional, ‘bean-counter’ role, to a ‘business oriented’ profile (Granlund and Lukka, 1998; Jarvenpaa, 2007). The conventional bean-counter role implies a need for accountants to act as impartial and independent monitors of fiscal performance, with a particular emphasis on cost-control (Hopper, 1980). This role is also typically associated with the activities of data accumulation or scorekeeping, financial reporting, financial data analyses, and controlling or ‘policing’ operational managers with reference to their key financial objectives (Burns and Baldvinsdottir, 2007; Emsley, 2005). In contrast, the more modern, ‘business oriented’ approach undertaken by management accountants is usually associated with integrative functions, aimed at assimilating accounting information with indicators of non-financial performance. As a result, in this approach, the management accountant’s role is more ‘proactive, strategy-oriented and interwoven with non-financial performance’ in order to direct business improvement and increase efficiency and value creation (Burns and Baldvinsdottir, 2007, p.124). Another primary difference between bean-counter and business partner roles concerns the levels of involvement and independence associated with these roles. Burns and Baldvinsdottir (2007) characterize the traditional role of bean-counter as enacted in almost complete isolation from business contacts, while Byrne and Pierce (2007) describe the extensive involvement of the modern ‘business-oriented’ MA in decision making activities, which is sometimes seen as excessive by operational managers.

Research suggests that there are growing demands placed on management accountants to move towards more business-oriented roles within their organizations. Common rhetoric championing ‘MAs as business partners’ is widely supported and sponsored by professional MA bodies, as well as universities and accounting institutes. For example, the Chartered Global Management Accountant (CGMA) recently launched a document about the global management accounting principles (CGMA, 2014). This document advocated the role of management

accountants as supporters and enablers of a company's strategy, as well as value creators for an organization's stakeholders.

However, in spite of the dominance of the 'business partner' model in much management accounting rhetoric, empirical evidence suggests that this approach is yet to supplant the traditional role of the management accountant, in practice. For instance, in an exploratory study of Dutch management accountants Versteegen et al., (2007) found that scorekeeping activities are still a very important part of management accountants' work. In addition, they did not find strong evidence to support the surge of the 'business partner' management accountant in their research sample. Lambert and Sponem (2012) also found that the business partner model is not as commonplace as is frequently purported in the extant literature. Thus, it is not clear whether these new (high involvement-high discretion) roles are widely adopted in practice, or whether the business partner model is restricted to specific cultural and organizational contexts. Moreover, we know little about the causes and effects of these changes in professional roles. In some cases, it may be expected that new MA role profiles represent a double edged sword. In particular, while greater business involvement may give management accountants greater legitimacy and power in influencing organization-wide practices, it may at the same time give rise to unforeseen challenges, including an increase in independence-involvement role conflict and more fractious relationships with operational managers (Horton & Wanderley, 2015). Finally, research has questioned how changing professional work environments have shaped accountants' commitment to independence aspects of their job, with evidence showing that fundamental commitments to professional independence may have weakened in many modern work roles (Gendron et al., 2006).

We aim to address these issues, by examining the role profiles of MAs in four geographical regions (namely Brazil², US, Western Europe and China).

Research Question: What are the professional role profiles of MAs working in Brazil, the US, China and Western Europe? (In particular, what are the primary functions of MAs? To what extent are MAs committed to professional independence? And to what extent are they involved in business processes?)

² Please note: Data collection has already begun in Brazil, with the support of ANEFAC

In addition, we aim to shed light on how professional role changes, from traditional bean-counters to modern business-partners, might influence MA behavior and experiences of identity conflict. In particular, we predict that MAs operating in high involvement – high discretion roles may experience different types of identity conflicts than their counterparts in low involvement – low discretion positions, and that these experiences may have important implications for key behavioral outcomes (including turnover intentions and job crafting behavior; Horton & Wanderley, 2015). We next build specific hypothesis about how we expect different role profiles to affect these outcomes.

Linking Professional Roles with Identity Conflicts

Research has suggested that the bean-counter (low involvement, low discretion) role is typically tarnished with a more negative image than its modern (business partner) counterpart. Indeed, Friedman and Lyne (2001) state that the bean-counter stereotype has traditionally been stigmatized by a negative image, while Jarvinen (2009) explains that MAs in hospital roles have often been negatively characterized as hospital ‘bean-counters’. Interestingly, Morales and Lambert (2013) also link perceptions of ‘dirty work’ to management accountants’ enactments of bean-counter roles and activities, which, they argue, directly contradict with the ability to claim a more prestigious professional role identity, as a valued business partner. In addition, Lambert and Sponem (2012) comment on the ‘glaring lack of recognition and feelings of uselessness’ commonly experienced by MAs in safeguarding roles, which are characterized as similar to bean-counters, in terms of their low involvement and authority status within a firm (p.577)

In contrast, the business-oriented (high involvement, high discretion) MA role is often regarded as a positive development and an opportunity to advance MAs’ professional role status. Indeed, Lambert and Sponem (2012) found that management accountants in discrete and safeguarding roles (akin to bean-counters), show clear aspirations for a more ‘business-oriented’ role. As such, business partner roles are generally regarded as desirable and high status by external perceivers, while they are also viewed positively by MAs, who see a close match to idealized professional role identities. In contrast, ‘devalued’ bean-counting profiles are typically regarded as undesirable and negatively tainted by adverse stereotypes. Based on such insights, we aim to test the following hypothesis

Hypothesis 1: MAs in professional role with low involvement and low discretion (i.e., bean-counter roles) will report lower levels of role prestige, relative to their counterparts in high involvement and high discretion roles (i.e., business partner roles).

The business partner role, by definition, constitutes the greater involvement of management accountants in business functions and decision making processes. Indeed, while the traditional role of bean-counter places value on accountants' independence and objectivity from business processes, the demand for greater involvement is a defining attribute of the business partner role (Burns and Baldvinsdottir, 2007). Explaining the role conflict that MAs may face in reconciling these two conflicting requirements, Lambert and Sponem (2012) remark that 'business-oriented management accountants may hesitate to take the 'ethical/independent' path (which they regard as) – akin to betraying their operational partners'. In explanation, the authors write that MAs in business partner roles are often torn between the need to provide independent advice and control, and the fear that such interventions will have detrimental consequences for reciprocal trust and the future involvement of the MA in business decisions. In contrast, bean-counter roles are associated with low business involvement, which allows them to retain a level of independence from business functions. Based on such insights, we expect that MAs in business partner roles will be more susceptible to role conflicts, compared to MAs in bean-counter roles.

Hypothesis 2: MAs in high involvement – high discretion professional roles (i.e., business partners) will experience higher levels of role conflict, relative to their counterparts in low involvement - low independence roles (i.e., bean-counter roles).

As discussed above, business partner roles are associated with higher levels of involvement in business processes, while bean-counter roles tend to be relatively independent from these central business functions. This implies that business-oriented MAs will be in closer contact with Operational Managers (OMs) and may be perceived as more threatening to OM positions, due to their greater involvement in business decision making (Lambert and Sponem, 2012). We therefore expect that business partners will experience greater instances of subgroup conflict with OMs, relative to bean-counters, who function in more independent and isolated positions. Consistent with this suggestion, Byrne and Pierce (2007) write that the role of a

business partner ‘lacks a common understanding between MAs and OMs’ (p.493) and that the two groups display clear differences in their preferences for MA involvement, which MAs’ perceive as necessary and OMs see as intrusive and excessive. On the basis of this reasoning, we make the following prediction.

Hypothesis 3: MAs in high involvement – high discretion roles (i.e., business partners) will experience higher levels of (subgroup) conflict with operational managers, relative to their counterparts in low involvement – low discretions roles (i.e., bean-counter roles).

Thus, we propose that management accounting roles (e.g., bean-counter and business partner) will be differentially associated with identity conflicts, so that while MAs in business partner roles will experience higher levels of role conflict and subgroup conflict, MAs in bean-counter roles will experience higher levels of image (prestige) conflict. Next we consider how these different types of professional roles and experiences of identity conflict will affect management accountants’ behavioral responses.

Linking Professional Roles and Conflicts with Behavioral Outcomes

We expect that the experience of identity conflict will lead to two different types of behavior aimed at reducing the perceived conflict, namely the desire for turnover and job crafting behavior. In his 1984 ‘Theory of Work Role Transitions,’ Nicholson explained that where there is weak alignment between a worker and his or her professional role, s/he is likely to experience high levels of dissatisfaction and distress, which may ultimately lead to organizational turnover. Lui and colleagues’ (2001) investigation of professional accountants based in Hong Kong provided an empirical demonstration of this trend, specifically showing that inter-role conflict between professional and organizational identities was negatively associated with job satisfaction and positively associated with the desire to leave one’s organization. As such, we expect that when an MA experiences high levels of identity conflict s/he may desire to leave the organization in order to achieve closer alignment between his/her identities and practices elsewhere.

Hypothesis 4: Identity conflicts will be positively associated with the desire for turnover.

Second, we expect the experience of identity conflict to lead to job crafting behaviors aimed at bringing MA practices in line with current or desired identities. Job crafting has been described as the ‘proactive, bottom-up ways in which employees alter the task, relational and cognitive boundaries of their jobs’ (Berg et al., 2010; p.158-159). Nicholson (1984) explains that when individuals experience conflicts between their identity and role they may adapt their role in order to more closely fit with their identity. A number of researchers find that management accountants are active in defining or crafting their own roles in this way (Byrne and Pierce 2007; Graham et al., 2012). For example, Byrne and Pierce (2007) report that management accountants typically desire either narrower or broader types of MA roles and that as such they show a tendency to design or craft their roles in order to suit these preferences. Building on these insights, we hypothesize that faced with conflicts in their work identities, management accountants will exhibit job crafting behaviors, aimed at (re)aligning the MA practices that they enact, with the underlying workplace identity values and preferences that they hold.

Hypothesis 5: Identity conflicts will be positively associated with job crafting behavior

Moreover, we expect that these responses will be moderated by a MA’s level of job discretion. In particular we expect that job exit will be more likely when job discretion is low, while job crafting will be more likely when job discretion is high (Nicholson, 1984; Wrzesniewski and Dutton, 2001). Pratt and colleagues (2006) provide some support for this suggestion. In particular, the authors reported that where medical doctors had low job discretion they were more likely to invest in passive identity work, as opposed to changing the nature of the work itself. At the same time, Mattarelli and Tagliaventi (2015) found that job crafting behaviors were facilitated by high levels of job discretion in their study of Italian on and off-shore software firms. As such, it may be expected that job crafting behavior will be associated with an MA’s level of job discretion, with heightened opportunities for such behaviors occurring in more discretionary roles.

Moreover, research suggests that job discretion may affect employees' inclinations for job exit. Indeed, Spector's (1986) meta-analysis showed that higher levels of job autonomy were associated with lower intentions to quit one's job and actual job exit, while Avgar and colleagues (2012) found a similar relationship between job discretion and the desire to quit, in their study of U.S. healthcare organizations. As such, MAs with low discretion may be expected to be more likely to leave their position in response to perceived identity conflicts, compared to their colleagues operating in more discretionary roles.

Based on such findings, it is expected that individuals' behavioral responses to identity conflict will vary according to their level of job discretion, with job exit being more likely in situations of low discretion, and job crafting being more likely in situations of high discretion. Based on these arguments we state our sixth hypothesis.

Hypothesis 6: The relationship between identity conflicts and behavioral responses will vary according to a MA's level of job discretion, such that; a) Job crafting will be more likely when MAs have high job discretion and; b) Job exit will be more likely when MAs have low job discretion.

II. Research Methodology (including survey instrument)

Overview of methods - We aim to conduct a survey with 5000 IMA members, examining a range of variables, as described below. For reasons of efficiency we aim to deliver the survey online commencing in November 2015. The survey is estimated to take approximately 15-20 minutes to complete³.

Target population - It is important to target a large population due to the relatively high levels of non-response common in survey research. We therefore aim to target 5000 IMA members. We would like to target working populations of MAs in the U.S, Western Europe and China, working in any sector. We aim to target 2000 MAs in the U.S, 1500 in Western Europe and 1500 in China.

³ Please note that this estimation has been reduced on the basis of the average completion time observed in our Brazilian sample

Full Survey - The survey has been designed to test the above hypotheses. We thus include measures of role involvement, independence commitment, role conflict and prestige etc. - capturing the key constructs incorporated in our model. We use pre-established and validated measures of these constructs. The source of each scale is provided in Appendix A. We also include open questions in which we ask MAs to describe their primary functions. These responses will be coded, allowing us to categorize MAs according to their primary roles. Please note that this format avoids making reference to conventional labels, such as bean-counter and business partner, which are prone to social desirability biases⁴. The full survey content is outlined in Appendix B.

III. Contributions to Managerial Accounting Profession

We expect these findings to have important implications for current academic discussions on changing MA roles and the nature and effects of identity conflict. To date there has been little explicit focus on identity in MA research, and even less attention has been given to the role of identity conflict (Abrahamsson et al., 2011; Empson, 2004). In addition, consensus regarding the prevalence of high business involvement (business partner) roles has been mixed (Burns and Baldvinsdottir, 2007; Lambert and Sponem, 2012; Vaivio and Kokko, 2006; Verstegen et al., 2007), and researchers have questioned how changing work environments may have altered MAs' attitudes and commitment to professional independence (Gendron et al, 2012). Our findings aim to better understand the changing nature of roles in four geographical areas (Brazil, China, US and Western Europe) and the implications of different role profiles for key organizational outcomes (including turnover intentions and job crafting).

Our research is also pertinent to organizations and professional bodies who can incorporate the findings in new guidelines and targeted support for MAs in new professional roles. More specifically, the results of this study may help organizations and professional bodies to understand the challenges and opportunities associated with new MA roles and to thus better train and support MAs operating in different positions and regions.

In addition, the research will offer valuable advertising for IMA, including international outreach in academic journals and, in particular, amongst the MA community in Brazil. Study reports comparing the ANEFAC (Brazil-based) and IMA (internationally-based) surveys will be

⁴ Note added aimed at addressing condition 6

published in both Portuguese and English to ensure that the findings are accessible to a wide audience.

IV. Research Timeline and Deliverables

As this survey has already commenced in Brazil (with support from ANEFAC), some of the steps have already been completed. In particular, the research design and literature review have been completed, and the survey has already been programmed on the online platform. The final survey draft will be submitted for editorial review before being sent to participants⁵. This review will occur before the piloting of the revised format. We expect the project to take a maximum of 12 months, with 5 months dedicated to disseminating our findings to professional and academic outlets, as outlined below.

Activities	Months												
	1	2	3	4	5	6	7	8	9	10	11	12	
Finalizing survey & Submitting for review Researchers involved: (a) Dr. Claudio Wanderley (b) Dr. Kate Horton	■												
Research Design, Piloting: Surveys Researchers involved: (a) Dr. Kate Horton (b) Dr. Claudio Wanderley		■											
Data Collection: Surveys Researchers involved: (a) Dr. Kate Horton (b) Research Assistant			■	■									
Survey: Data Analysis Researchers involved: (a) Dr. Kate Horton (b) Dr. Claudio Wanderley					■	■	■						
Dissemination: Production of the research outputs (professional & academic articles) Researchers involved: (a) Dr. Claudio Wanderley (b) Dr. Kate Horton								■	■	■	■	■	■

⁵ Amended in line with condition 5

List of All Project Deliverables⁶

- We will submit one academic article based on our findings to a high-ranking international journal (e.g., Management Accounting Research, Journal of Management Accounting Research).
- We will submit one professional article (e.g., to Strategic Finance).

V. Use of Human Subjects

Respondents' rights - The rights of all respondents will be protected. Survey participation is entirely voluntary and respondents can withdraw from the survey at any time.

Anonymity and confidentiality - In order to assure high ethical and security standards, any means of personal identification will be removed once the data is received, so that specific individuals cannot be identified in the dataset. In addition findings will not be reported in such a way as to make individuals identifiable. The data will be treated confidentially and only the principal investigators and one student assistant will have access to the raw data.

VI. Proposed Budget / Assistance⁷

We request the assistance of the IMA to run this survey. Specifically, we would be grateful if a research representative from the IMA could send an email to the targeted responders, introducing the research and containing a link to the online survey. We also ask the IMA to send follow-up reminder emails, two weeks after the first email, and to advertise the project on their website.

In order to encourage high response rates, we would like to offer raffle-based rewards for participation in the survey. These will consist of 6 gift-cards, a large \$500 award and 5 x \$100 awards. Prizes will be allocated in proportion to the number of responses from each region and will be tailored to the retail stores and epayment systems in each country.

⁶ Amended in line with condition 1

⁷ Amended in line with condition 2

Budget Item	Estimated Amount
Participation reward (1 x \$500 apple gift card 5 x \$100 apple gift card)	\$ 1000

VII. Summary of Research Qualifications

The principal investigators (Dr. Claudio Wanderley PhD and Dr. Kate Horton PhD) are academic researchers and assistant professors at the Federal University of Pernambuco (UFPE), Brazil. Kate Horton is also a Research Associate at Rotterdam School of Management, Erasmus University, the Netherlands.

Dr. Claudio Wanderley received his PhD from the Management School, Sheffield University, UK in 2011. His main research interests include management accounting and performance measurement, identity and the management accounting profession, accounting systems in emerging economies, and public sector reforms.

Dr. Kate Horton received her PhD from the Institute of Work Psychology, Sheffield University, UK in 2011. Her main research interests include multiple identities, conflict and change.

Our research team has conducted numerous empirical studies in the areas of identity (Horton et al, 2014a; Horton et al, 2015) and management accounting (Wanderley et al 2011; Wanderley et al, 2014; 2015). More specifically, we have extensive experience of field research spanning a range of organizations (including police organizations, the Navy, accounting and energy organizations) and countries, (including the United Kingdom, the Netherlands, Spain and Brazil). In addition to this empirical research, we have conducted conceptual work in this area (most notably Horton & Wanderley, 2015; Horton et al, 2014b). Our research proposal explicitly draws on this work to develop interesting hypotheses, reflecting particularly timely and important issues in the field of management accounting.

APPENDIX A: Sources of pre-validated scales

Scale	Full reference
<p>Descriptions of functions - Free text</p> <p>Analysis based on....</p> <p>Business –orientation (Burns & Baldvinsdottir, 2005)</p> <p>Bean-counter (Burns & Baldvinsdottir, 2007)</p>	<p>Burns, J., and Baldvinsdottir, G., (2005). An institutional perspective of accountants' new roles – the interplay of contradictions and praxis. <i>European Accounting Review</i>, 14(4), 725-757</p> <p>Burns, J. and Baldvinsdottir, G., (2007). The changing role of management accountants. In: Hopper, T., Scapens, R.W. and Northcott, D. (eds). <i>Issues in management accounting</i>. Harlow: Financial Times Prentice Hall, xxii, 458.</p>
<p>Role involvement</p>	<p>Emsley, D., (2005). Restructuring the management accounting function: A note on the effect of role involvement on innovativeness. <i>Management Accounting Research</i>, 16 (2):157-177.</p>
<p>Independence commitment</p>	<p>Gendron, Y., Suddaby, R., & Lam, H. (2006). An examination of the ethical commitment of professional accountants to auditor independence. <i>Journal of Business Ethics</i>, 64(2): 169-193.</p>
<p>Involvement in decision making</p>	<p>Sathe, V. (1982). <i>Controller Involvement in Management</i>, Prentice-Hall, Englewood Cliffs, NJ. Cited by Zoni, L., & Merchant, K. A. (2007). Controller involvement in management: an empirical study in large Italian corporations. <i>Journal of Accounting & Organizational Change</i>, 3(1): 29-43.</p>
<p>Role conflict</p>	<p>Parker, S. K., Griffin, M. A., Sprigg, C.A. & Wall, T. D. (2002). Effect of temporary contracts on perceived work characteristics and job strain: a longitudinal study. <i>Personnel Psychology</i>, 55(3): 689-719.</p>
<p>Role prestige</p>	<p>Mael, F. A., & Ashforth, B. E. (1992). Alumni and their alma mater: a partial test of the reformulated model of organizational identification. <i>Journal of Organizational Behavior</i>, 13: 103-123.</p>
<p>Subgroup conflict with operational managers</p>	<p>Xin, K. R., & Pelled, L. H. (2003). Supervisor-subordinate conflict and perceptions of leadership behavior: a field study. <i>Leadership Quarterly</i>, 14: 24-40.</p>

	Jehn, K. A. & Mannix, E. A. (2001). The dynamic nature of conflict: a longitudinal study of intragroup conflict and group performance. <i>Academy of Management Journal</i> , 44(2): 238-251.
Job exit	Tekleab, A. G., Takeuchi, R., & Taylor, M.S. (2005). Extending the chain of relationships among organizational justice, social exchange and employee reactions: the role of contract violations. <i>Academy of Management Journal</i> , 48(1): 146-157.
Job Crafting	Bakker, A.B. (2014). <i>The Job Demands–Resources Questionnaire</i> . Rotterdam: Erasmus University.
Job discretion / autonomy	Morgeson, F. P., & Humphrey, S. E. (2006). The work design questionnaire (WDQ): Developing and validating a comprehensive measure for assessing job design and the nature of work. <i>Journal of Applied Psychology</i> , 91(6), 1321-1339
Culture measures (power distance, individualism-collectivism, masculinity-femininity, uncertainty avoidance)	Yoo, B., Donthu, N., & Lenartowicz, T. (2011). Measuring Hofstede's five dimensions of cultural values at the individual level: development and validation of CVSCALE. <i>Journal of International Consumer Marketing</i> DOI: 10.1080/08961530.2011.578059

APPENDIX B: Survey

Scale & Reference	Sub-scale	Item
Descriptions of functions		Please provide a brief description of your primary role / function in your organization
		Please state your 5 primary tasks and activities at work (for example, monitoring fiscal performance, cost control, scorekeeping, financial reporting / financial data analyses, controlling managers with reference to their key financial objectives, integrating accounting information with indicators of non-financial performance, strategy formulation, systems development, organisational (re-) design, change management). Task / activity 1-5
Role involvement Emsley (2005)	LEAD IN	<i>Many management accountants have dual responsibilities to both the accounting function (department) as well as the business units (departments). For example, management accountants may be responsible to the accounting function, for, say, the integrity of journal entries and statutory reporting requirements and to managers in the business unit to, say, provide them with costing information for decision making purposes. With these dual responsibilities in mind please answer the following questions by marking the most appropriate choice.</i>
		<p>To what extent is your work determined by the needs of the accounting function and managers in business units?</p> <ol style="list-style-type: none"> 1. Almost all of my work is determined by the accounting function 2. A lot of my work is determined by the accounting function 3. My work is equally determined by the accounting function and business units 4. A lot of my work is determined by business units 5. Almost all of my work is determined by business units
		<p>What amount of your working day is spent with staff from the accounting function and the business units?</p> <ol style="list-style-type: none"> 1. I spend almost all my time with staff in the accounting function 2. I spend a lot of my time with staff in the accounting function 3. I spend equal time with staff in the accounting function and the business unit 4. I spend a lot of my time with staff in the business

		<p>unit</p> <p>5. I spend almost all my time with staff in the business unit</p>
		<p>With dual responsibilities, management accountants are often accountable to superiors in both the accounting function and the business unit(s). Which of the following best reflects your situation?</p> <ol style="list-style-type: none"> 1. I report directly to a superior in the accounting function only 2. I report directly to a superior in the accounting function and indirectly to a business unit manager 3. I report equally to superiors in both the accounting and business unit 4. I report directly to a superior in a business unit and indirectly to an accounting manager 5. I report directly to a manager in a business unit only
		<p>In determining your performance, to what degree is it based on your achievements for the accounting function and to what degree is it based on your achievements for the business unit</p> <ol style="list-style-type: none"> 1. My performance is almost all based on my work for the accounting function 2. A lot of my performance is based on my work for the accounting function. 3. My performance is based equally on my work for the accounting function and my work for the business unit 4. A lot of my performance is based on my work for the business unit 5. My performance is almost all based on my work for the business unit
		<p>If you received requests simultaneously from both the accounting function and the business unit and both claimed they were important, which one would you be most likely to deal with first?</p> <ol style="list-style-type: none"> 1. I would almost certainly deal with the accounting request first 2. I would probably deal with the accounting request first 3. I would be equally likely to deal with either request first 4. I would probably deal with the business unit request first 5. I would almost certainly deal with the business unit request first

		<p>To what extent do you see your role to be part of the accounting function or the business unit?</p> <ol style="list-style-type: none"> 1. I see myself almost entirely as part of the accounting function 2. I mainly see myself as part of the accounting function 3. I see myself as part of the accounting and business unit equally 4. I mainly see myself as part of the business unit 5. I see myself almost entirely as part of the business unit
Independence commitment	ANCHORS	<i>1 = Strongly disagree; 5 = strongly agree</i>
Gendron et al (2006)		I believe that independence is one of the main foundations of the accounting profession.
		I believe that the profession's independence requirements need to be strictly enforced in every sphere of activities in which (public accounting firms) accountants are involved.
		I think the profession would be better off if the profession's (its) independence requirements for accountants (in public practice) were more rigorous.
		I think that the business community in general would be better off if the profession's independence requirements for accountants (in public practice) were more rigorous.
Involvement in decision making	LEAD IN / ANCHORS	<i>In terms of operating decisions, in the last year, to what extent have you: 1 = not at all; 5 = a great deal</i>
Sathe (1982) – cited by Zoni & Merchant (2007)	Operating decisions	Presented information and analysis
		Recommended action that should be taken
		Challenged plans and actions of operating executives
	LEAD IN / ANCHORS	<i>In terms of strategic decisions, in the last two or three years, to what extent have you: 1 = not at all; 5 = a great deal</i>
	Strategic decisions	Presented information and analysis
		Recommended action that should be taken
Challenged plans and actions of operating executives		
Role conflict	LEAD IN / ANCHORS	<i>How often are the following true in your job? (anchors 1 = Rarely or never, occasionally, often, very often, 5 = constantly)</i>
Parker et al (2002)	Intersender conflict	I receive incompatible requests from two or more people
		I do things that are likely to be accepted by one person and not by others
		Different people I work with expect conflicting things from me
		My boss sends me conflicting messages about what is

		important.
	Person-role conflict	I have to do things that I believe should be done in a different way
		I have to do things that are against my better judgment
		I am expected to do things that are not part of my job
		I have to break a rule or policy in order to carry out an assignment
Role prestige	ANCHORS	<i>1 = Strongly agree; 5 = Strongly disagree</i>
Mael & Ashforth (1992)		People think highly of (accountants in my position)
		It is considered prestigious to be an (accountant in my position)
		People look down on (accountants in my position). (R)
		Accountants would be proud to say (they worked in my accounting function)
		(My accounting position) does not have a good reputation. (R)
Subgroup conflict with operational managers	ANCHORS	<i>1 = 'not at all' to 5 = 'a lot'</i>
Based on Xin and Pelled's adaptation of Jehn's (2001) task and process conflict scale	Task conflict	How often do you have a conflict of ideas with your operational managers?
		How frequently do you have disagreements with operational managers about the tasks or project you are working on?
		How often do you have conflicting opinions about the project /tasks you are working on?
	Process conflict	How often are there disagreements with your operational managers about who should do what?
		How much conflict is there with operational managers about task responsibilities?
		How often do you disagree with your operational managers about resource allocation?'
Turnover intentions	ANCHORS	<i>1 = strongly disagree to 5 = strongly agree</i>
Tekleab et al (2005)		It is likely that I will leave my employment with this organization (in this function) within a year
		I intend to keep working at this organization for at least the next three years
Job crafting	ANCHORS	<i>1 = Never, sometimes, regularly, often, 5 = very often</i>
Bakker et al (2014)		I make sure that I use my capacities to the fullest
		I manage my work so that I try to minimize contact with people whose problems affect me emotionally
		I ask colleagues for advice
		I try to develop myself professionally
		If there are new developments, I am one of the first to learn about them and try them out
		I ask whether my supervisor is satisfied with my work

		I decide on my own how I do things
		I try to ensure that I do not have to make many difficult decisions at work
		I try to learn new things at work
		I ask others for feedback on my job performance
		I try to ensure that my work is emotionally less intense.
		I look to my supervisor for inspiration
		I regularly take on extra tasks even though I do not receive extra salary for them.
		I try to develop my capabilities
		I organize my work so as to minimize contact with people whose expectations are unrealistic
		When there is not much to do at work, I see it as a chance to start new projects.
		I ask my supervisor to coach me
		I make sure that my work is mentally less intense
		I try to make my work more challenging my examining the underlying relationship between aspects of my job
		When an interesting project comes along, I offer myself proactively as project co-worker.
		I organize my work in such a way to make sure that I do not have to concentrate for too long a period at once
Discretion	ANCHORS	<i>1 = Strongly disagree; 5 = Strongly agree</i>
Morgeson and Humphrey (2006)	Work scheduling autonomy	The job allows me to make my own decisions about how to schedule my work
		The job allows me to decide on the order in which things are done on the job
		The job allows me to plan how I do my work.
	Decision-making autonomy	The job gives me a chance to use my personal initiative or judgment in carrying out the work
		The job allows me to make a lot of decisions on my own.
		The job provides me with significant autonomy in making decisions.
	Work methods autonomy	The job allows me to make decisions about what methods I use to complete my work.
		The job gives me considerable opportunity for independence and freedom in how I do the work.
		The job allows me to decide on my own how to go about doing my work.
	Culture measures ⁸	ANCHORS
Based on Hofstede	Power distance	People in higher positions should make most decisions without consulting people in lower positions
		People in higher positions should not ask the opinion of people in lower positions too frequently.
Yoo et al (2011)		

⁸ Measures of culture have been added in order to address condition 3

		People in lower positions should not disagree with decisions by people in higher positions
		People in higher positions should not delegate important tasks to people in lower positions
	Uncertainty avoidance	It is important to have instructions spelled out in detail so that I always know what I'm expected to do.
		It is important to closely follow instructions and procedures.
		Rules and regulations are important because they inform me of what is expected of me.
		Instructions for operations are important
	Individualism-collectivism	Individuals should sacrifice self-interest for the group.
		Group welfare is more important than individual rewards.
		Individuals should only pursue their goals after considering the welfare of the group.
		Individuals should stick with the group even through difficulties
	Masculinity - Femininity	It is more important for men to have a professional career than it is for women
		Men usually solve problems with logical analysis; women usually solve problems with intuition
		Solving difficult problems usually requires an active, forcible approach, which is typical of men.
		There are some jobs that a man can always do better than a woman
Demographics	Sector	Which sector do you work in? (specific options e.g., manufacturing, retail etc.)
	Organizational size	How many employees does your organization have?
	Region	What country, city and state do you work in?
	Gender	Are you Male or Female?
	Age	What is your age (in years)?
	Tenure	How long have you been in your current organization?
	Prof tenure	How long have you been a management accountant?
	Rank ⁹	Which of the following descriptions best fits your position within the company? (please only select one) - Staff management accountant - <i>Work under the direction of a senior or manager</i> - Senior management accountant - <i>Responsible for a segment of the overall management accounting systems</i> - Management accounting manager – <i>Direct staff responsible for developing and modifying the management accounting system.</i> - Assistant controller – <i>Report to the controller and assist</i>

⁹ Please note: we have amended this question in order to address condition 4. We chose not to develop different questions for different levels, since then we would be unable to compare responses across levels. However, we have amended the survey to ensure that we measure accountants' levels more precisely in the revised version.

		<p><i>in the supervision of day-to-day collection and interpretation of accounting data</i></p> <ul style="list-style-type: none"> - Controller (Chief Accounting Executive) – <i>Responsible for organizing, directing and controlling the work of the accounting personnel in collecting, summarizing and interpreting financial data for the use of management, creditors, investors and taxing authorities</i> - Chief Financial Officer – <i>Advise the president or CEO of the organization with respect to financial reporting, financial stability, liquidity and growth, and financial, strategy, design and execution</i>
	Education	<p>What is your highest level of education? (specific options – high school, undergraduate degree, master’s degree, MBA, PhD)</p>

APPENDIX C: Abbreviated CV of researchers

Dr. Cláudio Wanderley (PhD)

Claudio Wanderley received his PhD in Accounting from the Management School, University of Sheffield, the UK in 2010. He is an Assistant Professor at Federal University of Pernambuco, Brazil. He was also a visiting scholar at Portland State University (2008), Erasmus University, the Netherlands (2011) and Amsterdam University, the Netherlands (2012). He is associate editor of the *Advances in Scientific and Applied Accounting Journal* (the Journal of the Brazilian Accounting Academy) and head of the management accounting stream of the São Paulo University Accounting Conference (the biggest accounting conference in Brazil). He edited a volume of the 'Research in Accounting in Emerging Economies' book series published by Emerald, about Accounting in Latin America. His main research interests include management accounting and performance measurement, identity and the management accounting profession, accounting systems in emerging economies, and public sector reforms. He has published his research in a range of highly rated academic Brazilian and international outlets and has presented his work at numerous international and Brazilian conferences.

Relevant Work – In Progress / Under Revision (Sample)

Horton, K.E. & Wanderley, C. (2015). Identity, conflict and the paradox of embedded agency:

Adding a new piece to the theoretical Jigsaw. Currently under Review at *Management Accounting Research* (3rd round review).

Wanderley C., Cullen, J. & Tsamenyi, M. (2015) Variation in Management Accounting

Practices: The Balanced Scorecard Adaptation. Submitted to *Organization Studies*

Wanderley C, Cullen, J. & Tsamenyi, M. (2014) Making sense of the mish-mash of management accounting change: evidence from the Brazilian electricity industry. 2nd round revision at *Accounting, Auditing & Accountability*

Relevant Publications (Sample)

Wanderley, C. & Frezatti, F. (2014). *Research in Accounting in Emerging Economies: Accounting in Latin America*. 1. ed. Bingley: Emerald.

Wanderley C, Cullen J and Tsamenyi M (2011) “Privatisation and Electricity Reforms in Brazil: Accounting Perspective” *Journal of Accounting in Emerging Economies*, Vol 1, pp.53-75.

Relevant Recent Research Funding

2014-2016: CNPq (a Brazilian Research Funding Agency) (Approximately £7,000) – to develop a project related to management accounting practices variation during the diffusion process at the intra-organisational level

2011-2013: CNPq (a Brazilian Research Funding Agency) (Approximately £5,000) – to develop a project related to the use of management accounting practices in the Brazilian Electricity Sector

2006-2010: Capes Foundation (Ministry of Education of Brazil), Full PhD Scholarship

Dr. Kate Horton (PhD)

Kate Horton received her PhD in Organizational Behavior from the Institute of Work Psychology, University of Sheffield, United Kingdom, in 2011. During her PhD, she examined workplace identity and team processes in the British Royal Navy. In October 2010, she joined the Rotterdam School of Management, Erasmus University, the Netherlands, as a postdoctoral researcher working on the 4-year EU project (Comparative Police studies in the EU). Following the end of the project, Kate joined the Federal University of Pernambuco as a Visiting Scholar. She is also a Research Associate at the Rotterdam School of Management, and Director of the Identity Research Stream in the Centre of Excellence for Public Safety Management at Erasmus University, the Netherlands. Kate’s research focuses on workplace identity and, in particular on the effects of identification and identity conflicts at work. She has published her research in a range of highly rated academic journals and has presented her work at numerous international conferences.

Relevant Work – In Progress / Under Revision (Sample)

Horton, K.E. & Wanderley, C. (2015). Identity, conflict and the paradox of embedded agency: Adding a new piece to the theoretical Jigsaw. Currently under Review at *Management Accounting Research* (3rd round review).

Horton, K.E. & Griffin, M. A. (2015). Identification complexity and conflict: How individual differences in multiple identifications affect conflict across functional boundaries. Under Review at *Journal of Occupational and Organizational Psychology* (2nd round review).

Relevant Publications (Sample)

- Giessner, S. R., Horton, K. E., & Humborstad, S. I. W. (2016). Identity management during organizational mergers: Empirical insights and practical advice. *Social Issues and Policy Review* (forthcoming)
- Horton, K.E., Jacobs, G., Bayerl, P. S., Rothengatter, M., Elliott, K., Gasco, M., Giljohann, S., & Rus, C. (2015). A balancing act: How to avoid professional disidentification when faced with stakeholder critique. *Academy of Management Proceedings*. Online ISSN: 2151-6561.
- Horton, K.E., McClelland, C. R. & Griffin, M. A. (2014a) Defined by our hierarchy? How hierarchical positions shape our identifications and well-being at work. *Human Relations*, 67(10), 1167-1188
- Horton, K.E., Bayerl, P. S., Jacobs, G. (2014b) Identity conflicts at work: an integrative framework. *Journal of Organizational Behavior*, 35(S1), 6-22.

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