

The dynamics of the academic discourse on the role change of management accountants – a Finnish perspective

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Abstract

This chapter examines the dynamics of the international academic discourse on the role change of management accountants from a Finnish point of view in order to illustrate the value of dialectic tensions in advancing scientific knowledge. The study is conducted by first reviewing the early Finnish studies on the topic and thereafter by examining a few examples on the ensuing international discussion, analysed on the backdrop of the perceived tensions created by the early studies. The analysed studies build their inspiration and motivation from these felt tensions with early studies, in particular regarding the dichotomy of bean-counters and business partners, considered typically too simple and including the view that the fashionable business partner role/identity could be implemented quite straightforwardly. Combining profound empirical analyses with the employment of useful new method theories, the academic discourse has provided significant new advances of knowledge on the role transition of management accountants.

Introduction

One of the most vivid academic discourses in management accounting during the last few decades has been that on the (changing) roles of management accountants, for instance concerning their roles as bean-counters versus business partners/controllers¹. This paper examines that international discourse from the Finnish perspective with two aims: Firstly, to analyse the contents and trajectory of that discourse over time and, secondly, to explore the anatomy and dynamics of that discourse as an example of how scholarly discourses evolve. The first mentioned purpose means a retrospective analytical 'stock-taking' of what we have actually learned in the big picture about the roles of management accountants during the last few decades. Relating to the latter aim, using this particular discourse as an illustrative example, we seek to shed light on the dynamics of scholarly discourses and especially on the value of *dialectic tensions* in advancing our knowledge. In line with classical philosophy, by dialectic we mean a form of reasoning, which is based on dialogue of arguments and counter-arguments, advocating propositions (theses) and counter-propositions (antitheses) and hence including some tension. The outcome of such a dialectic process might be a synthesis of propositions (if it would turn out possible), the refutation of one of the arguments or a qualitative improvement of the dialogue (cf. Ayer & O'Grady, 1992).

Changing roles of management accountants have been under active debate and research during the last two decades in management accounting literature (e.g. Granlund & Lukka, 1997, 1998a; Friedman & Lyne, 1997; Järvenpää, 1998, 2001, 2002, 2007, 2009; Byrne & Pierce, 2007; Burns & Baldvinsdottir, 2005). Some early scholars (Hopper, 1980; Sathe, 1983; Mouritsen, 1996) already pointed out the different roles of accountants as well as the potential of professional role competition in organizations (Armstrong, 1985). Since the mid-1990s, the discussion intensified and several studies indicated observable changes in these roles, most importantly the increasing

¹ In Finland the business support oriented role of management accountants is typically called 'business controller', whilst internationally the label of 'business partner' seems to be more typical. Here we use the term 'business partner/controller' to indicate that regarding the intended idea of this role, these labels have a similar referent.

business involvement of financial managers in different formal organizational positions (management accountants, business controllers and CFOs) (Granlund & Lukka, 1997, 1998a; Järvenpää, 1998, 2001, 2002; Partanen, 2001). Early studies in mid-1990s stressed particularly the new business partner role, which could be contrasted to the traditional roles of management accountants, especially to that of a ‘bean-counter’ (Granlund & Lukka, 1997, 1998a; Järvenpää, 1998, 2001). Since then, several additional studies have been carried out and viewpoints presented including also a certain amount of criticism towards any stricter polarity of these two roles and towards the belief that a business partner/controller role can be implemented straightforwardly and easily. Indeed, the perceived claim of two almost incommensurable roles of management accountants has been a major source of inspiration and platform for motivation for numerous later studies (e.g. Burns & Baldvinsdottir, 2005; Vaivio & Kokko, 2006; Byrne & Pierce, 2007; Järvenpää, 2007, 2009; Lambert & Sponem, 2012; Goretzki, Strauss & Weber, 2013; Morales & Lambert, 2013; Hyvönen, Järvinen & Pellinen, 2015).

We conduct our study by first reviewing some of the early Finnish studies on management accountants’ roles and their changes, which were inspired by some novel and exciting developments in the management accounting practices in a few leading Finnish firms as well as by the increasing emphasis on the qualitative and ‘practice-near’ case studies in management accounting. Thereafter we will take a look, through a few examples, at the following international discussion and debate and finally put this example area into a broader context of scholarly discourses in general. As a few Finnish-based studies published in the 1990’s and early 2000’s (Granlund & Lukka, 1997, 1998a, 1998b; Järvenpää, 1998, 2001, 2002) have become rather widely cited and employed as discussion partners in the trajectory of the field in focus, we will start our examination from them by seeking to clarify what those original studies actually argued.

The early Finnish pieces of research

The early pieces of research no doubt provided an image of a relatively polarized distinction between bean-counters and business partners/controllers (Granlund & Lukka, 1997, 1998a; Friedman & Lyne, 1997; Järvenpää, 1998, 2001, 2002), probably in their attempt to crystallize and sharpen the new and emerging aspects of the work requirements of management accountants (the business partnership/controllership) as compared to the traditionally established ones (corporate watchdog and especially bean-counter). However, as in our view the later readings of the early pieces on business partners/controllers have at times been even overly black and white by nature, we will start our review of these early pieces by suggesting an *integrative reading* of Figure 1 and Table 1 presented by Granlund and Lukka (1998a), which both deal with the relationship between bean-counters and (business) controllers.

The key underlying idea of Granlund and Lukka (1998a) was to depict various roles of management accountants as a *broadening continuum*, where the new orientations or accentuations of the role complex of management accountants build on the prior ones. This central idea is quite explicitly illustrated in Figure 1, brought in directly from the original piece:

<FIGURE 1 HERE>

The surrounding text further explicates the same underlying idea:

“The transition in the role of management accountants over time, or at least the claimed need for it, is outlined in Figure 1. It is crucial to understand that Figure 1 is concerned with the *expansion* of the management accountant’s role, with the upper roles *including* new and wider dimensions in the job description. At the lower levels, a certain kind of historiography and ‘watching over’ is likely to prevail as the basis of all accounting, regardless of what other roles may in practice be built on (Mattsson, 1987; Olve, 1990).” (p. 187, italics as in the original)

A bit later in the same paper, Granlund and Lukka compare the main characteristics of ‘bean-counters’ and controllers in a table format:

<TABLE 1 HERE>

The text on the previous page of Granlund and Lukka (1998a) comments this table as follows:

“Our analysis of current Finnish management accounting practices revealed several change tendencies. The most prominent of these appears to concern accountants’ role models, going from ‘bean-counting’ to a controller-type of operation. This development seems to be linked with the increasing decentralization of the management accounting function in particular. However, while the relative significance of ‘bean-counters’ appears to be diminishing, there still remains a need for this kind of role model in the centralized part of the accounting function, in which consolidated corporate reporting in the standard format is the major issue, along with running the financial accounting procedures of the firm. Therefore, the ongoing change tendency in fact sharpens the division of labour within the accounting function as today both types of accountants are simultaneously needed. The major distinctions between the alternative role models are depicted in Table 1.” (p. 203)

In retrospect, the text relating to Table 1 can indeed be read to indicate a more dichotomic argument than what was originally intended – in places the wording could have been slightly different. While the continuing need of bean-counters (yet arguably in a diminishing degree) is certainly noted, the text and the table seem to actually highlight the separation of the two roles rather than their combined employment. However, the original intention of the authors was not to overly stress such separation, but instead keep to the idea of a relatively seamless continuum of these different roles, yet with evolving accentuations towards an increasing significance of the (business) controller role. An integrative reading of Fig. 1 and Table 1 of Granlund and Lukka (1998a) would hence be needed to receive the message in the intended way.²

The original intention of the studies dealing with the distinction between bean-counters and business partners/controllers (see e.g. Granlund & Lukka, 1997, 1998a; Järvenpää, 1998, p. 298 and 346, 2002, p. 23) was actually not to argue them to be unconnected and entirely separate organizational roles, but rather to *demonstrate the direction of development potential* (i.e. path) from bean-counting aspects of management accountant’s work to the direction of business partnership/controllership. This intention was based on observations from Finnish management accounting practice: There is notable evidence that bean-counting and business

² Interestingly, some management accounting researchers have anyhow recognised this major idea of Granlund & Lukka (1998a): “Granlund & Lukka (1998) point to a continuum in the controller’s roles varying between score-keeper and bean-counter via watchdog, consultant and management advisor to management team member.” (ter Bogt, van Helden & van der Kolk, 2016, p.379).

partnership/controllership have never been strongly separated in Finland – they have rather been considered as closely interlinked ‘two sides of the same coin’, where basic accounting reporting is seen as a necessary prerequisite for effective business partnership/controllership. While a breed of business controllers certainly exists in the Finnish ‘wilderness’ (organizations), they are not any ‘heroic’ or hyped supernatural characters, but relatively mundane guys being able to not only collect information, process it, do calculations and carry out reporting, but also – and most importantly – willing to develop a good understanding of the operational and strategic business issues as well to directly collaborate with operational managers and executives around such matters. Relatedly, the findings of these early studies, based on empirics sourced from Finland, indicate how the development of the business partner/controller role has not been any dramatic revolutionary change, but mostly an evolutionary one where management accountants have gradually realized the needs and opportunities for being increasingly involved in business decision-making processes. That said, a few Finnish firms (most notably Kone and Nokia) took steps, starting already in the 1980s, into this direction in a quicker pace and earlier than many others, thereby forming models for the others to copy (Granlund & Lukka, 1997, 1998a, 1998b; Järvenpää, 1998).

In fact, the business partner/controller role has never been overly hyped in Finland, even though it has been a popular topic at executive seminars, and new competences supporting such role have increasingly been taken into account in university curricula. Quite contrary, arguments have consistently been presented for the importance and essence of the basic accounting reporting (e.g. Järvenpää, 1998, 2002), while at the same time business partnership/controllership was seen as a significant optional path of development for the management accounting function in Finnish firms. While this led in many firms into separation between the centralized accounting organization taking care of routine reporting (later increasingly carried out by service centres) and the decentralized business controller organization supporting business operations, representatives of the latter have never been allowed to view themselves as non-accountants – they are normally supposed to conduct, for instance, a considerable amount of routine reporting related tasks as part of the reporting cycle of their organizations. It was yet noticed that some people may have more resources (like skills, suitable education, motivation or experience) for one or the other of these tasks and that companies often (at least aim to) develop their management accounting function towards a more business oriented direction in particular. It was, however, also observed that managerial expectations regarding the preferred directions of developments vary, sometimes according to organizational culture (Järvenpää, 2002, 2007, 2009).

We suggest that the strongly polarized and unconnected view of the relation of the bean-counter and business partner/controller roles was primarily a later interpretation, to some extent a self-feeding myth living its own life, detached from what was originally intended to be argued, particularly in the early studies in Finland. However, as these early Finnish studies were perhaps not quite successful in their communication to get their intended less dichotomic view across to the readers, these studies have actually likely happened to form a more intriguing than originally intended target and inspiration for further studies. Moreover, the worldwide consultancy oriented hype around the business partnering concept has further emphasized the exaggerated separation of the various roles of management accountants. In this paper we will follow and analyse the trajectory of this research literature and thereafter draw a few wider conclusions about the dynamics in the academe that this example brings forth.

Expanded discourse on management accountants’ roles

In this section we will take a look at a few later studies about management accountants' roles. There are several studies, even quite recent ones, representing the research area, the role change of management accountants. Such studies as Baxter & Chua (2008), Baldvinsdottir, Burns, Nørreklit & Scapens (2009), Lambert & Pezet (2011), Hyvönen et al. (2015), Puyou & Fay (2015), Henttu-Aho (2016) and (ter Bogt et al. (2016) exemplify this. The studies sampled for a closer analysis are, however, picked from those in which, it appears, the earlier Finnish studies function as notable discussion partners and sources of motivation. Vaivio and Kokko (2006) argue that there are no more bean-counters in Finland; Lambert and Sponem (2012) point to the scarcity of clear empirical evidence of business partners and argue for a considerable many-sidedness of management accountants' roles; Goretzki et al. (2013) argue that achieving a business partner's identity can be based on a notable amount of institutional work; and, in the same vein, Morales and Lambert (2013) depict a picture of the challenges of implementing business partnership. Next we will examine the research tasks, motivations, methods and main messages of these four selected papers in more detail.

Primarily motivated by the question whether the passed time might have changed something in the landscape of management accountants' work, Vaivio and Kokko (2006) developed an interesting analysis where they concluded that there were no more bean-counters in Finland, contrasting their findings to particularly those of Granlund and Lukka (1997) and (1998a). The abstract of Vaivio and Kokko captures their arguments in a neat manner:

“This study places the concept of the bean counter controller under critical empirical re-examination, in a Finnish context. By interviewing Finnish controllers from several organizations in different industries, it examines whether the bean counter notion is still valid in a specific situational setting, in a typical bean counting activity – when the controller is analysing and processing performance measurements. The study does no longer recognize the narrow bean counter metaphor as being descriptive of contemporary Finnish practice. Instead, it reports how the business-oriented controller engages in organizational social networks, in order to develop the necessary cognitive and interpretive frame which allows him/her to analyse and process information rapidly. Hence, we have to reconsider what traditional bean counting suggests in the contemporary setting.” (Vaivio and Kokko, 2006, p. 49)

However, instead of actually very much supporting the argument of the vanished bean-counter from Finnish firms, which appears on the surface of the paper, a careful review of Vaivio and Kokko (2006) rather suggests a somewhat differing conclusion: The findings, where the authors mobilise the quite unique notion of “bean counter controller”, actually seem to quite directly only support the prior findings on the wide set of business oriented activities that the Finnish business controllers have assumed.

This differing conclusion is primarily implied by the fact that the empirics of Vaivio and Kokko (2006) were formed by eight interviews of controllers (under the titles of CFOs and Controllers), whose task orientation – based on a closer look on what they actually have stated in the interviews – obviously *needed* to be relatively business oriented. Hence findings such as “the controller does not appear as a detached analyser of formal performance data” or “instead of an isolated accounting expert, we encountered a controller who was seeking involvement” (p. 63, see also p. 70) appear almost unavoidable, given the sample of financial managers. The consequence is that the findings presented in section 4 of Vaivio and Kokko (2006), instead of the likely intended challenging, primarily only support the results of earlier research from Finland on the increasing significance of business-oriented management accounting tasks. Such surfacing tasks and orientations as being

forward-looking and able to offer rough profit estimates, understanding basic relationships of the business, being constantly involved and communicating actively with operations, looking around the organization, observing the markets and securing that accounting data are interpreted correctly in management meetings have all been well-documented in earlier research as features of business-oriented management accountants' work (e.g. Granlund and Lukka, 1997, 1998a; Järvenpää, 1998, 2002). However, it is more difficult to see how they could support the argument of the vanished bean-counter role, not least as the applied sampling does not seem to even allow such findings to be easily made.³

In fact, if we explore the effects of some trends of development of some of the most essential issues and contingencies around management accounting in contemporary organizations (such as quickly evolving AIS technologies (ranging from accounting specific information systems, ERP-systems, consolidation packages and business analytics to technologies to handle big data) (Davenport, 2010; Granlund, 2011; Taipaleenmäki & Ikäheimo, 2013; Bhimani & Willcocks, 2014; Nykänen, Järvenpää & Teittinen, 2016), structural organizational arrangements (e.g. shared service centres and accelerating international outsourcing) (Tuomela & Partanen, 2001; Järvenpää, Lähteenmäki, Niemelä, Pellinen, & Voutilainen, 2008; Hyvönen, Järvinen, Oulasvirta & Pellinen, 2012) as well as the increasing need to consider the tax aspect from the international angle (Järvenpää, Pellinen, & Virtanen, 2007; Sikka & Willmott, 2010; Chen, Chen, Pan, & Wang, 2015), it seems that the bean-counter tasks of accountants are not disappearing, but rather the contrary. It is indicative, for instance, that when one just mentions transfer-pricing in executive education contexts a nearly automatic reaction of the audience is to start considering the tax aspect even though also the (more business-oriented) control of operations aspect of transfer-pricing policies and procedures is certainly continuously relevant. In a recent Finnish survey, 60 % of Finnish CFO's viewed taxation as the most important issue in determining transfer prices, while only 24 % considered management motivation and business profitability as the most important driver in their determination (Järvenpää et al., 2007). There is evidence in abundance to argue that even though the need and wide spread of business partners/controllers is evident, so remains to be also that of bean-counters.

Arguing that there is only limited amount of evidence of the shift towards the business-oriented role among management accountants, Lambert & Sponem (2012) set and motivate their research task as follows:

“Historical lag may explain this role’s gradual diffusion within organisations. However, drawing on multiple case-study research, we set out and explore an alternative explanation: that not all firms yearn for business partners. But if they are not business partners, then what role do management accountants play in the organisation?” (Lambert & Sponem, 2012, p. 566)

They studied management accountants' work in ten multinational companies gathering wide empirical materials consisting 73 interviews. Four distinct styles of management accounting function emerged: discrete, safeguarding, partner and omnipotent. Management accounting functions employing discrete and partnering styles were emphasizing local management as their client, whilst those having adopted safeguarding and omnipotent styles considered the HQ as their primary customer. Further, each style was found to be associated with one main role: discrete control, socialization, decision making facilitator or centralization of power. Lambert & Sponem also found risks associated with each style – for example ‘a drift in governance’ was a risk for partnering style, and ‘short sightedness’ a risk for omnipotent style.

³ We thank Markus Granlund for his special contribution regarding the review of Vaivio and Kokko (2006).

Lambert & Sponem (2012) enriched nicely earlier knowledge by adding more nuances into the styles/roles of management accounting function (and thereby also of management accountants), considering also the question of authority as well as the risks and unexpected benefits associated with each style, and finally questioning whether a strong controller is always the best option. They build their arguments carefully by first describing the distinction of two stereotypical roles, bean-counter and business partner, and then challenging the straightforwardness of this position through their empirics. As part of motivating their research, Lambert & Sponem note (p. 566):

“Management accounting innovations, implementation of modern financial and operational control systems, software empowerment, and decentralisation of management accountants supposedly foster a business-orientation role for management accountants (Jarvenpaa, 2007). Yet empirical evidence supporting fundamental shifts in these roles remains relatively scarce (Burns and Baldvinsdottir, 2005). Most research still empirically discerns the bean counter phenomenon (Vaivio, 2006).”

According to their interpretation, in addition to the institutional logic of the organisation, the authority of the management accounting function is an important explanatory factor of the style adopted:

“Our research suggests that in organisations where their function holds little authority, management accountants confine their activity to certain technical tasks. Yet in organisations where their function enjoys significant authority, i.e. with omnipotent and partner styles, we show that management accountants accumulate technical and advisory tasks. Our findings confirm that ‘accounting departments’ “core tasks” relate to bookkeeping and all remaining accounting department competencies are negotiable (Mouritsen, 1996, p. 300). When fully empowered, accounting departments can participate in management activities or serve management teams, influencing the firm’s businesses by developing ‘consulting work’” (Lambert & Sponem, 2012, p. 585).

The main result of Lambert & Sponem (2012) can be anyhow viewed to be the separation of two variations in both bean-counting and business partner/controller role: Those inclined towards bean-counters can be either modest safeguards or powerful omnipotents, those inclined towards business partners/controllers again can be modest discretés or active partners. These observations are actually consistent with the original results such like Granlund and Lukka (1997, 1998a), yet refining them in a most interesting manner. Moreover, the findings indicate the importance of basic bean-counting work as well as the relative rarity of business partners in France, which is contrary to the claimed Finnish results of Vaivio and Kokko (2006). Lambert & Sponem (2012) concluded by encouraging further studies to “question the contemporary fascination with the business partner” (p. 587).

Goretzki et al. (2013) theorizes how a new CFO in a firm can drive the institutionalization of a new role for management accountants. It draws on a single case study with 46 interviews in German context and employs institutional theory. Again the introduction of the article starts with bringing the ‘usual suspects’ in, i.e. the essential elements of the bean-counter vs. business partner distinction related literature. Arguing first that “[a]lthough not every firm seems to yearn for the ‘business partner’ (Lambert & Sponem, 2012) it still appears to be commonsensical to use the term ‘business partner’ to describe the apparently new (Vaivio, 2004) and more management-oriented (Byrne and Pierce, 2007; Järvenpää, 2007) role of the management accountant” (p. 41), they continue by stating that “the knowledge about the efforts of individual actors ... for actual processes of professional role change is still scarce” (p. 42). On this basis they set out to examine the research question “how

do actors drive the institutionalisation of a business-oriented role for management accountants within the organisation?” (p. 42).

The method theory (Lukka & Vinnari, 2014) employed in the analysis is the theory of institutional work, which is an actor-focused form of institutionalist analysis (e.g. Lawrence & Suddaby, 2006). It highlights the microprocesses of institutionalization, viewing the formation of new roles as a product of the purposive action of actors having an interest in achieving change. As results Goretzki et al. (2013) found three kinds of institutional work used by the CFO in supporting the emergence of business partnering role in their case firm: legitimizing the new business partnering role, (re)constructing management accountants’ role identities and finally linking the intraorganizational level with the institutional environment. They argue that management accountants’ role change can be seen as a product of institutional work, and that in the German context the professional community (like training in the Controllor Academie) can also be an important tool for the institutional worker seeking to accomplish change towards business partnership.

The results of Goretzki et al. (2013) can be viewed to be consistent with the prior studies regarding the fundamental aspects of management accountant’s role change towards business partnering (e.g. Mouritsen, 1996; Granlund & Lukka, 1998a; Järvenpää, 2007; Byrne & Pierce, 2007), legitimacy seeking (Järvenpää, 2009) and identity work (Järvinen, 2009). They make an important contribution to the prior knowledge with the help of their meticulous empirical analysis informed by the theory of institutional work by adding to our understanding of the detailed mechanisms which make a management accountant’s role change (here towards business partnering) possible and eventually happen, emphasising the role of individual actors – even just one single actor – in such processes.

Morales & Lambert (2013) examined the processes by which identity work influences accounting and organisational practices. Based on an ethnographic study (using direct field observations) they sought to shed light on “how accountants engage in a struggle for recognition in a context where tensions emerge from the confrontation between idealised occupational aspirations and situated possibilities” (p. 228). Building on the concept of “dirty work” by Hughes (1951), they differentiate between the “unclean” (tasks, which are incompatible with aspirational identities) and the “polluted” (tasks that, in a more favourable context, would be associated with prestigious aspects of the job, become degrading in specific situations), which accountants often have to perform. They recognized how trying to comply with a positive role transition can help avoid unclean work, yet generate more polluted work. They suggested paying more attention especially to symbolic differentiations between prestigious and shameful aspects of work, which can enhance our understanding of accounting and identity work.

Similar to the other studies reviewed here, also Morales & Lambert (2013) start their paper by introducing the distinction between “bookkeeper role” and “business-oriented role”, referring to a wide set of existing literature, including Granlund & Lukka (1998a). However, they continue that:

“However, these analyses neglect the moral and symbolic aspects of work, overlooking the insecurities and fragility of management accountants’ sense of self, their subjectivity and identity construction. The focus on professional and political aspirations leads these studies to disregard the ways in which management accountants become subjugated as their sense of self is shaped through normative pressures.” (Morales & Lambert, 2013, p. 229)

For Morales & Lambert (2013) the notion of moral division of labour by Hughes (1956) forms the central method theory kind of anchor notion. Moral division of labour highlights the symbolic aspects of work and the fragile nature of identity work within the study of organizational practices. Morales & Lambert studied management accountants who often felt they are not able to be as fully

business-oriented in their work as they aspire. This created tensions into their work life. For Morales & Lambert, the earlier literature mainly depicts management accountants' role transformation towards business-orientation only as a positive, unproblematic development and, contrary to that, they provide evidence of tensions and even pain that pursuing business-orientation can create as well as of tactics management accountants try to employ regarding "unclean" or "polluted" tasks. In practice, according to their results, this dirty work can include e.g. correcting errors, providing unused reports, needing to remain silent at meetings, justifying and validating already made decisions. As such, many of these kinds of duties seem to be very typical and commonsensical aspects of accounting work in practical working life, yet they can feel problematic from the symbolic perspective. However, "the definition of dirty work and its manifestations depend on how the moral division of labour is materialised in a specific context" (Morales & Lambert, 2013, p. 242).

The results of Morales & Lambert (2013) are well consistent with prior literature in the sense that they develop a picture of management accountants needing to often conduct bean-counter kind of tasks and their typical aspiration to carry out more business-oriented tasks. On this backdrop, the finding of management accountants trying to avoid "dirty work" is no big surprise as such, yet the explanation through the moral and symbolic perspective is greatly illuminative. Perhaps the most interesting of the findings of Morales & Lambert are those related to "polluted work" as it brings clearly forth the challenges that management accountants can easily face even in situations when they are formally acting in the aspired business-oriented situations. It is not only up to themselves to be able to act like business oriented management accountants, but depends on many elements of the social game involved.

Concluding comments: Dialectic tension and the dynamics of scholarly discourse

Our brief review of a few recent studies indicates how the discussion/debate on management accountants' roles and their changes has been lively and fruitful – and it seems to be still actively ongoing. The review reveals some similarities between the four studies examined, some of them naturally due to our sampling strategy. All four pieces of research build first a carefully designed tension with earlier studies, in particular regarding the dichotomy of bean-counters and business partners, which is typically staged in the reviewed papers as a too simple one. Vaivio & Kokko (2006) strikingly question the dichotomy with their argument of bean-counters having vanished from Finnish organisations. Lambert & Sponem (2012) and Morales & Lambert (2013) consider the earlier promises of the role transformation towards business partnership too simplistic and positive, and build relatively high tension at their point of departure. In this spirit they produce as their result a richer picture of the nuances of the style/role categories, provide examples of risks and unexpected benefits attached to them, and moreover, question the panacea of a strong controller (Lambert & Sponem, 2012). Morales & Lambert (2013) also provide evidence on the only partially successful nature, and potentially negatively perceived aspects, of the role transformation towards business orientation. Goretzki et al. (2013) again point to the scarcity of our knowledge about the significance of the efforts of (individual) actors in the processes seeking to accomplish professional role change. They took advantage of the theory of institutional work, built carefully on the earlier literature on management accountants' role transformation and added to our knowledge of the mechanisms of such change.

Taken together, this analysis indicates how scholarly discourse based on dialectic tensions – a notion that can be dated back to the Socratic dialogues documented in Plato's works – can be

fruitful for the dynamics of development on a field of research. Motivating a study in relation to a felt issue in the existing knowledge stages the scene and motivates a further scrutiny, leading – as exemplified in the four reviewed studies – to new interesting findings and theses on the topic. They exemplify how sometimes especially provocative prior scholarly arguments, at times even more provocatively received by the readers than originally intended, can inspire other scholars in such a way that the knowledge of a field advances fruitfully when considered overall.

In the area of the role change of management accountants, the volume of studies during the last two decades has been notable and our understanding has advanced in many significant ways. Criticism towards any stricter polarity of the roles of management accountants and towards the belief that a business partner/controller role can be implemented straightforwardly ‘just-like-that’ have been typical features of these studies during the last decade. Based on careful and profound empirical analysis and through mobilising of new method theories into this domain of research (Lukka & Vinnari, 2014), significant new advances of knowledge have been achieved. For us this seems like fruitful scholarly discussion and theory development, indicating how research is always a question of sensemaking (what do I, as a researcher, consider to be a research gap or tension when looking at the literature) and sensegiving (convincing others to accept that this research is indeed a motivated one, which might, in turn, trigger further research building on my interpretation)(Gioia & Chittipeddi, 1991; Weick, 1995, Maitlis & Christianson 2014).

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