DOI:
10.1108/QRAM-06-2018-0040

Symbolic categories and the shaping of identity: The categorisation work of management accountants

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Purpose

This paper studies the symbolic categorisations management accountants produce. It examines the categories they use to describe their work and analyses the meanings they attach to such categories. This aims at explaining how management accountants can follow a common occupational orientation despite the need to adjust their practices to the specificities of their local and organisational context. My argument is that management accountants build symbolic categories to create a bridge between what they do and who they are. I further argue that symbolic categories are needed to make sense of a practice in tension between a common aspirational orientation and heterogeneous local contexts.

Design/methodology/approach

This paper draws on a multiple case field study conducted by observation and interviews in a range of organisations.

Findings

This article examines the empirical diversity of management accountants' practices and perceptions through the symbolic categories they produce. I find that categorisation work constitutes a central mechanism to build a shared narrative despite heterogeneous situations. I further show that, through symbolic categorisation work, a variety of activities ranging from bookkeeping through managerial support to hierarchical surveillance and challenge in the name of the shareholder are subsumed under stable labels. This, I argue, serves to mask financial accountability, shareholder orientation, and hierarchical control behind a narrative of 'support' and 'partnership'.

Originality/value

This paper contributes to literature on management accountants' identity by showing the central role played by symbolic categorisations. It also contributes to literature in accounting more generally by showing how symbolic categorisation work blurs the lines between 'operational support' and 'shareholder value creation'. The same words are used to refer to activities that managers consider helpful to make operational decisions and other activities that increase shareholder control and surveillance and encourage managers to internalise the frames and objectives of shareholder value creation. Symbolic categories that include hierarchical financial accountability within a narrative of 'support' and 'partnership' masks 'financialisation' behind a rhetoric of 'business orientation'.

Introduction

Literature on management accountants' role (Hopper, 1980; Granlund & Lukka, 1998; Järvenpää, 2007; Lambert & Sponem, 2012; Goretzki & Strauss, 2018) and identity (Goretzki et al., 2013; Morales & Lambert, 2013; Goretzki & Messner, 2018) has described the rise of management accountants as the interface between operations and senior management. These studies have observed a general trend or aspiration to make the occupation more relevant through the notion that it should follow an orientation coined 'business partnering'. However, management accountants can adopt different styles and positionings depending on the socio-organisational context of their intervention (Lambert & Sponem, 2012; Goretzki & Strauss, 2018). This paper thus builds on this literature and studies how management accountants can follow a shared occupational orientation yet adjust their practices to the specificities of their local and organisational context.

This paper draws on a multiple case study conducted by observation and interviews in a range of organisations. Fieldwork rapidly led to an empirical puzzle: The management accountants I met produce a highly standardised, coherent discourse on their occupation, its values, and the general orientation it should be given. This was a surprise because the situations in which management accountants work are very diverse, which means that the activities, roles and positions of management accountants vary greatly between organisations (Lambert and Sponem, 2012). How can we explain such a homogeneous discourse despite the diversity of practical situations in which it is voiced?

My argument is that management accountants build 'symbolic categories' to create a bridge between what they do and who they are. Practices are marked by high diversity because they need to be closely adjusted to local conditions – management accounting is inherently contextual. Yet occupational identifications follow very stable and homogeneous aspirational ideals (Morales & Lambert, 2013; Goretzki & Messner, 2018). Without denying that management accountants' identity politics may imply changing practices – what management accountants actually do may change when they enact, or try to enact, business partnering (Morales & Lambert, 2013; Goretzki & Messner, 2018) – here I focus on a different aspect, that is on how management accountants work to make sense of their practice despite a tension between a common aspirational orientation and heterogeneous local contexts.

Such meaning-making through the production of symbolic categories is important to secure a feeling of meaningfulness and sense. Indeed, Giddens (1991) and Bauman (2004) both argued that modernity has seen a proliferation of references and rapidly changing conditions and expectations, which threaten to create a fragmentation of identities. Shaping a narrative of the self then becomes central to secure a sense of identity and a feeling of 'ontological security' – a feeling that who we are makes sense and remains relatively stable and consistent despite continuous change. I thus argue that 'categorisation work' – the crafting of stable categories despite heterogeneous conditions – serves to shape a narrative of the self that overcomes tendencies to fragmentation and secures ontological security.

However, management accountants are not isolated individuals who can build idiosyncratic narratives to maintain a feeling of self-identity. They are part of broader collectives. As Watson (2009, p.426) notes, 'The notion of identity has enormous potential as a bridging concept between individual agency, choice and creation of self, on the one hand, and history, culture and social shaping of identities on the other.' This paper thus further argues that the symbolic categories bridging local conditions with wider discourses are also entangling individual management accountants in a broader occupational claim to identity. This claim is not merely inward looking but also addressed to external audiences (Morales & Lambert, 2013; Goretzki & Messner, 2018). My second argument is then that categorisation work and the crafting of symbolic categories not only serve to secure a sense of self but also to address others in an attempt to having the narrative recognised by various audiences. Identity takes shape through narrative but also through 'struggles for recognition' (Honneth, 1996).

This article examines the empirical diversity of management accountants' practices and perceptions through the symbolic categories they produce. By this I do not mean to illustrate how management accountants translate operational activity into categories (accounting categories, for example). Instead, I seek to understand the meanings management accountants attach to the categories they use to describe their work. I thus contribute to literature on management accountants' identity (Morales & Lambert, 2013; Heinzelmann, 2018; Goretzki & Messner, 2018) by identifying categorisation work as a central mechanism to build a shared narrative despite heterogeneous situations. I further show that, through symbolic categorisation work, a variety of activities ranging from bookkeeping through managerial support to hierarchical surveillance and challenge in the name of the shareholder are subsumed under stable labels. This, I argue, serves to mask financial accountability, shareholder orientation, and hierarchical control behind a narrative of 'support' and 'partnership'.

The rest of the paper is structured as follows. In the next section I discuss literature on management accountants' identity and introduce the notion of symbolic categories. I then present the cases from which the empirical material is drawn, how they have been chosen and what characteristics are most important to understand their specificities. The findings are organised in two parts. The first part examines the notion of 'ad-hoc studies', a category that symbolises management accountants' role in decision-making processes. The second part focuses on the notion of 'analysis', a category which symbolises their expertise and value added. Together they represent the grandest examples of the image they craft in their struggle for identity recognition. The paper ends with a discussion of the findings.

Identity work and symbolic categories

The power and legitimacy of an occupational group's members arguably rest on their ability to embody a discourse concerning the usefulness and importance of their intervention in organisational issues. Like most members of support functions, management accountants often feel the need to demonstrate their 'added value' and the usefulness of their role in the coordination of operational work. However, in the absence of certificated training for management accounting, as is the case in Germany (Goretzki et al., 2013), Austria (Heinzelmann, 2016) or France (Morales & Lambert, 2018), such demonstration can take various meanings depending on the national (Ahrens, 1997) and organisational context (Lambert & Sponem, 2012). Literature often encourages management accountants to 'get closer to the factory floor' and to become 'true business partners' (Granlund and Lukka, 1998; Burns and Baldvinsdottir, 2005; Järvenpää, 2007). The 'operational relationship' is not always simple (Morales and Lambert, 2013) and a position as the partner of operational managers is not the only possibility (Lambert and Sponem, 2012). But most management accountants are keen to present themselves as business partners, and work actively to increase their influence on operations (Goretzki et al., 2013; Mack and Goretzki, 2017; Goretzki and Messner, 2018).

Although a high variety of 'figures' of business partners can probably be identified, it can be useful to specify two of them that represent two extreme images of what partnering can mean. One, which I will label the 'internal consultant', has been well summarised by Hopper

(1980). According to him, a ‘business partner’ is an accounting and financial management expert, but also provides operational support and is capable of helping managers to make decisions. This orientation, stressing ‘operational support’ and ‘help’, is explicitly rejected by management accountants interviewed by Goretzki and Messner (2018). The latter distinguish between ‘support’ and ‘challenge’ and argue that business partners do not ‘help’ managers but ‘challenge’ them and ‘drive’ the business. Goretzki and Messner’s (2018) interviewees present a figure of the business partner that resembles what Sathe (1983) called the ‘strong controller’, which is the label I will use for this second figure of partnering.

The distinction is not always clear cut. For instance, Mack and Goretzki (2017, p.329) studied a case where management accountants define business orientation (or what they call ‘management orientation’ as the organisation they study is not-for-profit) as the ability to ‘persuasively communicate’ the need to align with what senior management considers most important. In the case they study, some operational managers are happy to follow management accountants’ advice on how to improve a unit’s performance. But management accountants are not reluctant to influence operational managers ‘in a more forceful way’ through their ‘position as informants of senior management’ (Mack and Goretzki, 2017, p.348). The authors also witnessed management accountants ‘softly suggesting’ actions to managers during meetings before inscribing them as ‘milestones’ and ‘agreed upon measures’, communicating them to senior management and holding them against the managers to prove that, aware of possible corrective actions that they did not implement, the managers could no longer argue that ‘they were managing the operational unit well’ (p.349). The authors do not say what operational managers think of such tactics or of ‘partners’ acting as ‘double agents’ (p.330) and ‘informants’ (p.348).

What this case shows is that management accountants do not adopt a neutral stance to describe operations without influencing them. Instead, management accountants work with managers to influence them (for instance by encouraging them to follow the directions offered by senior management) and to have a better understanding of the operations when reporting to senior management or central finance. Their ideal figure is ambiguous, although again it arguably resembles what Sathe (1983) called ‘strong controllers’ more than what Hopper (1980) called ‘internal consultants’.

Goretzki and Messner (2018) also present a case where management accountants strive to become business partners yet clearly idealise the ‘strong controller’. The ‘business partner’ initiative comes from the parent firm, that is the main shareholder of the company. This shareholder is a multinational corporation which bought the company a decade earlier but recently increased its influence on the national company. Representatives of the shareholder defined new roles for management accountants (including that of ‘business partners’) and organised meetings to ‘prepare’ management accountants and provide them with categories, templates, and justifications for their new role, as well as ‘desired’ competencies and attitudes. They encourage ‘enforced communication’ between management accountants and operational managers (p.5). During these meetings representatives of the shareholder also encourage management accountants to define ideas on how to ‘boost the business’, reduce costs and ‘realise efficiencies’. In other words, the management accountants need to determine how best to manage a unit and influence operational managers to follow their vision, or, in the words of one of their interviewees, avoid being ‘chased’ by managers on topics ‘imposed on’ management accountants and instead ‘actively approach things’ and adopt a ‘proactive attitude', have the 'courage to say things' (to operational managers, by repeating what the shareholder believes to be important) and be more self-confident.

Goretzki and Messner (2018) thus highlight how these self-proclaimed business partners try to distance themselves from the internal consultant identity and define partnering as an asymmetrical relationship where management accountants are supposed to challenge managers. Senior staff provide the main ideas to be followed and assess whether management accountants behave as good business partners. These management accountants thus aim at becoming relays of the shareholder and challenge operational managers to forcefully make them aware of the shareholder's expectations by adopting a 'proactive' and 'self-confident' attitude. As nothing is said about financial difficulties, we have to assume that this attitude is to be maintained at all times and with all managers, whatever their perceived performance.

The reaction of managers is telling. As Goretzki and Messner (2018) very well document, managers welcome the 'idea' of business partnering but define it as internal consulting. When accountants become more challenging, managers feel 'offended' and respond that they 'can do without' (p.13) – they reject the strong controller. In other words, they disagree on the meaning of business partnering. The management accountants eventually have to recognise that they cannot force 'partnership' and by trying to embody the strong controller (badly misreading the situation) they lost the possibility of internal consulting. They end up in a situation where, as one interviewee notes (p.12), 'one has to admit that if you would ask someone [i.e., a manager] what we [i.e. the management accountants] are doing the whole day […] no one would know' – a very polite way of regretting the failure of the attempt to 'add value'. As many others before them, they eventually discover that what most people in their organisation (including managers and senior management) expect from them is the production of error-free monthly reports, that is what Morales and Lambert (2013) identified as the strongest symbol of 'unclean work' and invisible work.

In the case Morales and Lambert (2013) study, management accountants do not claim to be business partners but portray such an identity as an ideal and reject other, less appealing identities. In particular, they criticise a 'deviant' accountant whose ideal identity resembles that described by both Mack and Goretzki (2017) and Goretzki and Messner (2018). In turn, the ideal identity described by Morales and Lambert (2013) is comparable to that of a 'support' function criticised by those management accountants interviewed by Goretzki and Messner (2018). Almost all management accountants whose views have been reproduced in accounting literature thus adhere to a notion that they are or should become business partners but offer contradictory understandings of what that means.

As Heinzelmann (2018, p.467) notes, this can create a dissonance between a professional ideal and the organisational 'reality' management accountants face. Such dissonance can lead to a certain degree of identity fragility (Morales and Lambert, 2013). Goretzki and Messner (2018), by contrast, view such dissonance as an opportunity as management accountants can transform 'ideational items' (those ideas and expectations formulated as identity narratives consistent with an ideal project of the self) into experimental items (the narrations built about themselves from actual experiences) to craft a positive identity. When one interaction can be interpreted and narrated in a way consistent with an ideal representation of the self it can be turned into a 'storyable' item to draw on to confirm one's feeling that one's identity indeed corresponds to an aspirational, idealised identity. The items 'can have a strong symbolic meaning if they allow for clear-cut divisions between what is desirable and what is not', while the stories are used to build a shared narrative, maybe even a 'value system' (Goretzki & Messner, 2018, p.17).

However, as identity is formed by identification with others (Goffman, 1963; Giddens, 1991), in a plural, fragmented world identity is necessarily in a state of tension. Giddens (1991) and Bauman (2004), for instance, describe the difficulties of maintaining a consistent understanding of oneself despite the tensions generated by what they call 'ontological insecurity' and the risk of fragmentation of the self. Individuals may also feel a certain tension between their occupational identity and their personal identity – for example if they perceive some organisational practices or messages as incompatible with their understanding of what constitutes the value of their activity and the pride they take in their job.

Morales and Lambert (2013) relate such insecurity to management accountants' willingness to alter their occupation's position, role, and identity. Precisely, a feeling of occupational misrecognition is what explains why they strive to change their practices and have a 'new role' recognised. They build a positive self-image but need to have it recognised by significant others in a 'struggle for recognition' (Honneth, 1996). Such struggle for recognition manifests itself at three levels. At the individual level, securing a positive identity and project of the self is made difficult by the undertaking of tasks perceived as inconsistent with the ideal image of the craft, and for this reason labelled as 'dirty work'. At the organisational level, identity claims are sometimes met with lukewarm acceptance, or even outright rejection, from operational managers, in which case the interaction with managers becomes more painful than rewarding. At the occupational level, a unified discourse emerges, extolling the most prestigious aspects of the work undertaken but not always easy to reconcile with the daily constraints of the job. Overall, management accountants' identity appears as a fragile project of the self, emerging out from struggles for recognition that impact material practices but also involve discursive struggles and debates about the meaning of work.

These tensions become evident during meetings dedicated to the definition and change of one's role. For instance, Goretzki et al. (2013) as well as Goretzki and Messner (2018) describe meetings during which management accountants try to collectively define, negotiate and make sense of their changing occupational identity. Through these meetings management accountants can 'develop a context-specific understanding of what it means to be a 'business partner'' (Goretzki et al., 2013, p.3). They can also learn to categorise their tasks to distinguish between those that fit with their ideal identity and those that do not (Morales and Lambert, 2013; Goretzki and Messner, 2018). For instance, in the case studied by Goretzki and Messner (2018), management accountants categorise tasks into 'standard reporting', 'business support' and 'business challenge'. Business support activities such as ad hoc analyses requested by and conducted for line managers, are to be avoided, as the CFO and senior staff consider the business challenge category as fundamental for business partnering. As I will detail in the findings section, similar categories are developed by other management accountants but with very different meanings and connotations.

The importance of this categorisation work confirms that identity narratives do not have a fixed meaning but are built through the use of storyable items (Goretzki and Messner, 2018) and symbolic categories whose floating patterns of signification can be used to negotiate various, often contradictory meanings to similar utterances. Symbolic categories influence the reflexive relations through which people come to know themselves and become tied to a certain identity. Literature in accounting showed that systems of categorisation (rankings, performance measurement systems, or accounting itself) influence members' representations of their organisation, of themselves and of their role, occupational identity and responsibility (Dent, 1991; Oakes et al., 1998; Everett, 2003; Sauder & Espeland, 2009; Farjaudon & Morales, 2013). Categories and classifications construct 'the seeable' and 'the sayable' (Oakes et al., 1998), promoting new vocabularies and assigning specific empirical content to abstract concepts, 'authoritative definitions' of contested concepts (Everett, 2003), creating and specifying meaningful categories to separate what is important from what is not and influence the criteria for establishing value and judgement (Hopwood, 1987; Oakes et al., 1998; Farjaudon & Morales, 2013).

Management accountants are very active in the introduction of new or changing categories in their organisations (Dent, 1991; Oakes et al., 1998). Management accountants influence operational managers through discussion (Ahrens, 1997), negotiation (Ahrens & Chapman, 2002) and persuasion (Dent, 1991; Mack & Goretzki, 2017) that all work through the introduction of new categories or through a renegotiation of the meaning of existing categories. Here, however, I am more interested in how they produce symbolic categories as a way to secure a positive sense of self and build what Anderson (1983) called an 'imagined community'. Responding to Goretzki and Messner's (2018) call for more studies comparing management accountants' identity work across different local settings, I will examine management accountants' symbolic categorisation work in various organisations to understand the meanings they attach to the categories they use to describe their work.

Research methods and presentation of the cases

A study based on observation and interviews

This article is based on a multiple case study. The study started at CaptiTV[1] where I carried out a series of interviews of management accountants, operationals, and managers. To increase the scope of the study, I then interviewed management accountants from various organisations and industries. One interviewee working at Zéphyr's headquarters introduced me to the CFO of AzurTech, one branch of the group where I undertook a four-month direct observation and carried out several interviews. CaptiTV and Zéphyr had one thing in common: their managers were sceptical about involving management accountants closely in their operations. Having read Lambert's (2005) study, I knew that this was not the only possibility. I thus contacted management accountants working at UltraMarques (the same company is named 'Mondomarket' in Lambert & Sponem, 2012 and 'GlobalMarket' in Farjaudon & Morales, 2013). There I expected to meet with 'strong controllers' and 'true business partners'. However, I discovered that this was true of 'sales' management accountants, not 'factory' management accountants. I thus contacted the CFO of Eyes, a company where industrial management accountants are 'business oriented' and powerful. Finally, I interviewed members of ActifsCo as a sort of experiment. Almost all the accountants I had met so far had told me that their intervention was necessary because managers in their company had a limited understanding of financial concerns. I thus wondered what would happen in an organisation where this argument was not possible, such as an asset management company.

Although data collection partly reflects chance and pragmatic choices, this process was not entirely random but attempted at satisfying the 'theoretical sampling' (Glaser & Strauss,

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[1] To protect the anonymity of the interviewees, all names of people and organisations have been changed.

1967) principle. Precisely, I tried to maximise differences between cases to increase generalisability. Most importantly, I tried to find 'negative cases' (Becker, 1958). This means that I was constantly building preliminary conclusions or naïve generalisations from the material gathered so far before looking for a situation that seemed a good candidate to prove those generalisations wrong. Trying to explicit my interpretations and striving to destroy them proved both stimulating and fruitful. This approach provides a better grasp of the circumstances in which certain results may be observed, and those in which new interpretations are needed. The results found in all cases thus gain in generalisability, while the observed divergences give a better grasp of the possible variations, alternatives and factors that influence their appearance.

Of course, the restricted scope of these cases cannot attain perfect generalisability, nor can it capture all the possible factors of variation. In particular, all of the cases concern multinational corporations. Nonetheless, I sought to meet with management accountants working in different sectors (in industry and services), at different levels (central and decentralised), and through different lenses (some focus on purchasing or supply chain, some on production, others on sales and marketing). In each case I interviewed management accountants but also operations managers, office clerks and assistants. A total of 45 interviews were conducted, with 48 people (three interviews were with two people at once), 29 of whom were management accountants (see table 1).

Firms	**Number of people interviewed**	**Number of management accountants interviewed**
Zéphyr (incl. AzurTech)	14 (8)	7 (4)
CaptiTV	9	3
ActifsCo	7	5
UltraMarques	5	4
Eyes	6	4
Other firms	7	6
Total	48	29

Table 1. Details of interviewees

My interpretation is inspired by the distinction drawn by Elias and Scotson (1965) between statistical significance and sociological significance. Elias and Scotson argue that certain events are not statistically representative of a phenomenon studied, but can still be considered as sociologically representative: although their rate of occurrence is small relative to other events, for interviewees they are exemplary and thus emphasised in their discourses and representations[2]. Field work is particularly useful for this type of interpretation as it gives access to matters that are not statistically representative or not highly visible.

I tried to understand the meaning management accountants attach to the words they use to speak about their work. This led me to produce detailed descriptions of the most mundane tasks they carry, of the multiple significations of the words they use to speak about it, and of the possible connotations of the vocabulary on which they draw. This approach is comparable

[2] Similarly, Parker (2002) studies discourses of dubious empirical validity but which he considers significant because they are perceived by many people as true.

to that of the sociologists in the 'symbolic interactionism' tradition of research and their attempts to understand the conceptions and representations of 'common sense'. Yet since the categories whose empirical boundaries I am trying to define and their heterogeneous manifestations are used by researchers as much as practitioners, my approach is equivalent to taking seriously the comment by Charles Wright Mills (1959, p. 44): 'When we descend from the level of grand theory to historical realities, we immediately realize the irrelevance of its monolithic Concepts. With these we cannot think about the human variety.' In contrast to grand theoretical constructions founded on 'universal' concepts, interactionists develop a critical interpretation of expressions and connotations, the expressions used by 'informants' as well as the expressions proposed by theorists, to debunk the various dimensions contained in a category together with its hidden premises, and better grasp its sociological significance.

Although most of the cases were studied through interviews, the observation period (at AzurTech) was particularly important in understanding the plurality of meanings management accountants associate with the categories they use to describe their work. Both interviews and questionnaires involve a risk that situations will be described not as they are perceived by the people interviewed, but as they are desired or idealised (Alvesson, 2003). Direct observation in situ and over a long period can reveal what is perceived as significant for a given individual. One aim is to avoid simply reproducing phenomena considered sufficiently official to be shown to an outsider to the group; instead I tried to capture the most shifting, diffuse, unpredictable and confused aspects of the work done and relations between individuals. Direct observation was thus particularly useful, because it is a way to reintroduce consideration of informal relations, contradictory viewpoints and symbolic aspects of interaction into the analyses produced. The divergences between the stories heard and the actions observed can then bring out new categories of analysis or refine existing categories (Becker, 1958). Formal interviews still have their own value: they can capture the legitimisations and rationalisations proposed by individuals, prompting them to engage in a form of reflexivity. They are also an opportunity to enhance understanding of their general perspectives, since the more formal frame of the interview allows interviewees to propose a more abstract view of their practices, independently of local situations (Becker et al., 1961).

Presentation of the cases

CaptiTV is a group in the audiovisual sector that specialises in production and distribution of pay TV channels. It is listed on the stock exchange and went through a financial and labour crisis after its buyout by a group that emphasises external growth and managing by numbers (especially financial numbers). CaptiTV's operational staff are technicians, journalists and sales staff in charge of buying 'images' or selling 'space'. In contrast to certain competing channels, those broadcasted by CaptiTV must be bought directly, and are not included in the packages sold at entry-level prices by other operators, nor even by internet access providers. The group's sales communication is thus 'mass market' oriented. Due to financial difficulties it has outsourced most of its programme-making.

AzurTech is a company that is part of the Zéphyr group. It specialises in design, production and sales of aeronautical equipment. Most of its operational staff are technicians and engineers, and the firm only hires people with graduate-level qualifications. The Zéphyr group is listed, and registered very strong growth during the ten years prior to the observation period, especially through mergers and acquisitions. AzurTech sells small series of high-tech, high value added products. Its research and development departments are particularly prestigious, as innovation and technical excellence are considered key factors in the organisation's past and future success.

ActifsCo is an international group formed in France, which specialises in asset management and business and personal wealth management consulting. The majority of the group's capital is held by several members of the founder's family, whose name is included in the firm's name; one of the largest shareholders is a direct heir of the founder and occupies the function of Chairman. The operational staff here are capable of challenging accounting figures and questioning the opinions of management accountants. As in most banks, internal control activities are centralised and outside the management accountants' scope of duties.

Eyes is an international group of French origin, which produces and sells ophthalmic eye glasses. This listed group was included into France's CAC 40 stock market index in 2005. It is divided into research/development centres, lens production plants, prescription laboratories and distribution centres. A project-based organisation is superimposed on this function-based structure: ad-hoc project teams are formed for launches of new products or new technologies (the lens treatments sold to clients, for example, are called 'technologies'), or modifications of existing processes. The official and informal discourses place considerable emphasis on technological innovation, although commercial and financial concerns are also important.

UltraMarques is an international group that specialises in consumer goods. Its overall strategy consists of manufacturing and selling products enjoying strong brand awareness among consumers. Marketing activities carry the greatest prestige in the group, whose national companies are in charge of 'bringing to the market' products and worldwide 'marketing innovations'. The brands are managed by teams consisting of brand managers, product managers, category managers (in charge of relations with retailers) and management accountants, who are called 'financial business partners'.

The findings are organised in two sections corresponding to two 'symbolic categories' – 'ad hoc studies' and 'analysis'. The objective of the next two sections is to understand the meanings attached to these two categories.

Ad-hoc studies: a symbol of their participation in decision-making

General description of activities designated as ad-hoc studies

The recurring cycles related to reporting, planning and budgeting do not cover all of management accountants' activities. This appears most clearly when prompting management accountants to describe the structure of a typical day; they have no such thing, because their day-to-day work depends on the many requests they receive, mainly by email. Interviewees have used various labels to designate such activities but the most frequently heard was that of '*études ponctuelles*' and '*études ad hoc*', which convey the idea that these activities are 'discrete' and 'isolated' from more 'continuous' tasks but also that they are specific and bespoke. Although rarely mentioned in the literature, 'ad-hoc' studies bring change to the management accountants' everyday routine. The notion of ad-hoc study is particularly heterogeneous, but it is possible to propose an overall schema, for example concerning the management accountants at AzurTech[3].

The starting point is generally a phone call or email to a management accountant. The request may come from an operational manager, the group's general management or financial

[3] Only validation of investment requests does not follow this general pattern.

management (or the CFO who occasionally receives some of these requests and passes them on to a management accountant). Often, the first difficulty is determining the location in the information system of the raw data needed to respond to the request. Depending on the content of the request, the management accountants may open existing documents (such as the reporting for a specific month or the budget) or run a "detailed query", a computer query that returns a spreadsheet of all accounting lines recorded in a given period (defined in the query). In another tab, the management accountant can then create a pivot table, and insert dimensions corresponding to the request to process. The final document generally contains financial data, but technical data are typically necessary to arrive at the required selections: although the figures are accounting numbers, they have to be reorganised, "broken down" according to technical concepts ("production order" or "aircraft production rate" for example). Sometimes the management accountants may construct a graph (in another tab of the same file) based on the final table. Certain requests may need several tabs to be created, with embedded pivot tables.

A relatively similar schema is described in the other firms studied. For example, one "business partner" management accountant at UltraMarques gave the following description:

> *Luc: And then there are many ad hoc studies, so to speak, that arrive at some point, we need to do something.*
> *Q: And that, it takes an important part of your time?*
> *Luc: Ad hoc studies? A full third of the time. (...)*
> *Q: Don't you ever do Excel spreadsheets?*
> *Luc: Oh yes of course! We do loads of them, but… We churn them out all the time!*
> *Q: But what do you do with them? I mean, what do you need Excel spreadsheets for?*
> *Luc: Modelling, forecasting. We're constantly doing financial modelling, modelling, modelling and yet more modelling.*
> *Q: Which means?*
> *Luc: Er (...) it can mean having a by-category, by-segment, by-channel, by-month, well, all kinds of information, whether basically the P&L, you know, which you look at through…*
> *Q: Through different lenses.*
> *Luc: Through different lenses.*
> *(Luc, head of management accounting for the Foods section, UltraMarques)*

Carrying out ad-hoc studies basically means creating pivot tables. Once the profit and loss statement has been established for the monthly reporting, it is possible to retrieve the breakdown, i.e. non-aggregated data, that can be formatted along different lines of analysis. The very concept of "modelling", whether "economic" or "financial", is thus generally equivalent to constructing pivot tables. But this general schema covers a range of different activities. For a closer understanding of what makes these ad-hoc studies so symbolic, it is thus important to trace the differences masked by the management accountants' categorisation work.

A heterogeneous yet symbolic activity

When management accountants talk about the ad-hoc studies they do, they usually give very specific examples. They often emphasise what they call profitability studies or financial simulations. These studies are used to decide between alternative choices, and are guided by local management concerns:

> *Q: And operationals, what do you bring them? Are they the ones calling you or are you calling them?*
> *Thomas: It's a mix. When they need us for ad hoc financial studies, negotiations that need a financial viewpoint, they call. (...) In our case, the everyday stuff is: "I've got to renegotiate*

a contract with a TV channel; it's making two proposals, which is the best for me in the short term, medium term, long term?"
(Thomas, senior management accountant, CaptiTV)

Q: And beyond senior management, with whom do you work?
Aurélie: Er, salespersons a lot, to know their cost, their profitability, the profitability of a client, it's a lot of ad hoc studies. For instance, last year we had a situation where a client, an insurance company, had made commitments to its own clients (…). And then they realised they were completely out of step with [the] targets. So we had to do a whole load of simulations to see [how] to make sure our client could meet its target.
(Aurélie, management accountant, ActifsCo)

Véronique: I do many studies to measure the benefit we will gain from a new process, a new project, etc. (…) So sometimes, er, the project managers can't decide between several machines. So this means one gets chosen. Sometimes you have machines that are chosen for certain types of lab, because we have different-sized labs and different organisations, and different needs too. So sometimes we have a shortlist of several machines and several processes, and we'll choose some specific ones for the small labs and others for the big labs, for example.
(Véronique, BU management accountant, Eyes)

Gérard: We do many different studies, with this assumption, that assumption, that assumption (…). Typically, that'll give me diagrams that show all the different technologies. [Showing his computer screen, where an Excel-generated diagram represents three straight lines] I've got the price there, and I'll have three techs here. So that gives me one tech where the price starts much lower but doesn't go down with volume. Then I'll have a tech that starts really really high but goes really low with volume, you see. So at that point you think, in fact, at such and such a volume, just there, it looks good. (…) Then you think: "right, so this technology is good for between twenty and forty lenses a day". (…) So it's ranges, ranges of operation, we know that one technology will work well in a small lab, for instance. Or that one technology is suitable for mass production, that kind of thing.
(Gérard, management accountant, Group level, Eyes)

These extracts offer a convergent view of management accountants' use of the ad-hoc study category. The studies interviewees considered the most interesting relate to financial assessment of alternative investments or new products in the launch phase. The management accountants do not see themselves as the decision-makers, but consider that they provide simulations of potential interest to the operational managers. By giving them cost estimates for the various alternatives, they provide the financial angle that can nudge the decision-maker one way or another, without completely determining the choice made. Here management accountants portray themselves as internal consultants: the reason they conduct ad-hoc studies is because they are contacted by managers who need simulations and financial models to make rational decisions. However, although management accountants like to present this type of ad-hoc study as an example, most of these studies involve less "heroic" exercises:

Gérard: In practically every case, we check the economics of the project – whether the project is big or small. So there's a whole economic model to set up sometimes, and that's complicated. Or else it's just, we check that the margins are OK… (…) Like: what volume? How much will it cost me? and how much will I get from it?
(Gérard, management accountant, Group level, Eyes)

Q: And can you get asked for several in the same day, I mean [economic studies]?
Emmanuel: Um, no, not usually, not several at once. At least, for price-setting and stuff like that, yes. For broader studies, like new products (…), those are often jobs (…) that are spread over several months. New products take several months for the project, but the economic studies part is usually fairly short. (…) So sometimes the term economic request is perhaps

a bit pompous, because at times it boils down to very little. Sometimes it's a bit broader, a bit larger-scale. You know it's really, really variable. It can be an economic study that takes half an hour, or one we spend weeks on.
(Emmanuel, head of Group management accounting, Eyes)

Véronique: For studies, the first thing I do is calculate production cost. Then, maybe, depending on requirements, I can calculate full cost. So I add all structural costs, whether the lab or head office overheads, possibly costs to be reinvoiced if there are any. I can calculate a return on investment, depending on the requirement. And I might calculate a cash flow if necessary.
Q: What do you mean, "if necessary"?
Véronique: Well, depending on the scale of the project.
(Véronique, BU management accountant, Eyes)

Viviane: So, on projects that are really, er, if you've got some that can pretty well run themselves or if there's something that's already been done in the past, they [the management accountants] come in to check everything to do with transfer prices. And then also for, when for example we're doing a new [product], checking that at the price we're going to sell it for, will we still be making a margin? It is worthwhile? Then all the prices to specify, because since it goes through several Eyes entities, making sure that everyone gets something out of it, and everyone makes margins, and sharing the margins properly between the different zones, etc, so being certain that everyone's happy with it. So they're the ones who set all the transfer prices.
(Viviane, project manager, new projects, Eyes)

The activities described above do not seem very different from the recurring tasks of reporting or budgeting, since they essentially involve calculating production cost or transfer prices. These tasks are closer to traditional cost accounting calculations than actual financial modelling, and they correspond to the technical and calculatory aspects of the job rather than its human dimension, since the management accountant carries them out alone. As a result these activities appear far removed from the ideal image of the business partner providing decision-making support. An ad-hoc study can concern a task that only takes a few seconds, or require several days' work:

(with Fabrice, vice CFO at AzurTech, in his office) Fabrice was checking his emails. He had an email from the Group's finance division. After reading it, he turned to me with a smile, then opened two files. He selected a tab in each one, and double-clicked on one of the lines to open up a new table. Next he copied the tables, then pasted them into a new file which he saved in the shared folder. He replied to the email, signed off, and attached the new file. This all took less than five minutes.

This scene shows that certain particularly simple ad-hoc studies need no special financial competence, nor do they require any close relations with managers: all that is needed is knowing where to find the information requested. Others, on the contrary, can only be carried out with in-depth knowledge of operational procedures or accounting principles. The category of ad-hoc studies thus encompasses heterogeneous activities: their purpose may be to produce an indicator, calculate a transfer price, draw up a table breaking down an income statement item or presenting it along other dimensions, or more simply explaining how one of the figures was calculated (which can also lead to construction of tables enhancing understanding of the unclear figure or table). The diversity of requests is also seen in the fact that the management accountants use few standardised computer queries, and prefer to construct the document themselves:

(a datawarehouse[4] was under construction, and I went to see each management accountant to see which automated reports they were using). Going upstairs I went to see Eric (management accountant, AzurTech) to ask him to show me the Impromptus (a query creation software package used to interrogate the databases and present the result in Excel) he used. In fact he did not use many, and stressed that the most important thing in his opinion was the detailed query. Otherwise, he used one for R&D and one for sales figures. He also proposed a new report to monitor sales, cost of goods sold and margins by PO [production order] or by client.

This management accountant's answer is symptomatic. He has no need for automated queries because every request is specific: he wants to have all the information and construct his tables on a case-by-case basis. The only modification that could facilitate his work would be to reproduce the profit and loss statement by client or by production order rather than by accounting item. The management accountants interviewed in other firms had a similar discourse: they handle a large number of ad-hoc studies, which can only rarely be automated because even when the overall schema is generally stable, the practical processing is always specific. These are ad-hoc studies: the management accountants rarely produce the same table twice, and they are not standardised. Yet the frequency of requests, which arrive every day, suggests a certain recurrence in the work done. Ad-hoc studies can therefore be considered routine, since every request involves similar operations, but also because of their frequency. All the same, they are not part of recurring cycles, and that means their visibility remains low. In particular, they are neither predictable nor homogeneous: the number of requests received in a day, their processing time, the content of the final table, its intended user and the difficulty of the tasks to be done can vary widely. No written procedure exists, and the management accountants are unable to automate or plan ahead for the tasks required.

Advising managers and participating in decision-making

The reason ad-hoc studies are so symbolic of the "value added" provided by management accountants is because they are founded on a response to a need expressed by a manager. Instead of management accountants passing on ritual information to others, they are being called by various people asking for their "input". This role reversal makes their position more "heroic" and more advantageous, since responding to these requests gives them an opportunity to demonstrate their usefulness and competence, but also to help out and thus construct a relationship with managers – whether simply to socialise, or to gain more influence in the firm. But these studies are produced for a number of different users, and the management accountants often talk of "managers" without specifying if they mean regional or BU managers, or members of general management:

Pierre: And then the rest is ad hoc stuff. It depends on what we've noticed during the period, to do with market trends, or fears of competition, or, oh I don't know, a problem with distribution. Or a request from Europe or Global [UltraMarques Monde], because they want a focus review on some special point, and it's our job to work on that ad hoc.
(Pierre, head of management accounting for the Ice activity, UltraMarques)

Patrick: Or we get salespeople who'll need monitoring for certain funds, managers who might need simulations. (...) And [then you have] everything to do with financial simulation-type studies for the board.
(Patrick, head of management accounting, ActifsCo)

[4] A datawarehouse is a database used to "freeze" the information contained in other databases at regular intervals, and to have a single base for several separate systems.

Emmanuel: Well, I'd say that our role, well first and foremost it's supplying information, information to support decision-making. Who for? For Group management. In other words the Eyes Group management, [the delegate general manager] and [the Chairman and CEO]. (Emmanuel, head of Group management accounting, Eyes)

Luc: We work with people from the legal department, which means we help them, we go over contracts with them, especially on the financial clauses.
Q: Ah, so in that case you're the one who provides support for them?
Luc: That's right. You know, that's kind of part of the management accountant's role, help and support for decision-making. So we can also draw up financial simulations for general management, or for other departments, etc.
(Luc, management accountant, CaptiTV)

These extracts offer a better grasp of the ambiguity in the idea of decision-making support. Management accountants like to say they are following an increasingly "operational" orientation, i.e. they produce ad-hoc studies to advise managers, not to "keep watch" over them. But these studies may be produced for members of general management; if they can support these senior managers to make decisions, the distinction between management accountants' "business partnership" and "watchman" roles becomes blurred. Although management accountants often present studies conducted for line managers as examples, similar requests may come from the group's general management and concern work that regional or BU managers can perceive as a form of surveillance.

The idea of ad-hoc studies thus covers a range of heterogeneous tasks. They are frequent and routine, but cannot be standardised because they have low predictability. In particular, they may require time-consuming, complex work based on a certain knowledge of accounting principles, the information system or operational processes, allowing management accountants to use a certain form of expertise; or on the contrary, they may be quick and easy to complete. They may also be requested by managers with a view to shedding light on a decision to be made, which enables the management accountants to identify themselves as internal consultants, or by members of general management to better understand certain operational variances, which relates more to a monitoring role.

Classifying all these tasks in the same category makes it possible to mask the time spent on activities which the management accountants do not consider as an opportunity to provide 'value added'. Simple studies that do not much enhance their authors' image, which according to my observations account for the majority, are 'buried' in this category as if they were part of a standard activity. Management accountants can stress certain studies that are rarer but more reputation-enhancing and significant in the sense that they give meaning to the work done, such as construction of economic studies (e.g. for investment selection) or creation of performance indicators. These complex, prestigious types of work become the symbol of ad-hoc studies, giving a grand image of the profession, even though they are not statistically representative of the most frequently-required tasks.

The particularly heterogeneous category of ad-hoc studies includes certain activities which are infrequent but particularly prestigious because they relate to a specific expertise held by management accountants, which makes it possible to give all this activity, and maybe even more generally the occupation, a more prestigious image. They are similar to other activities (which are included in recurring cycles, such as the budget cycle and reporting) as they consist of translating certain past or planned future operational events into tables of accounting figures.

Studying this translation process will now enable us to understand management accountants' second categorisation strategy: distinguishing between data production and data analysis.

Data analysis: displaying expertise

Analysis and synthesis: making figures talk

As both Morales and Lambert (2013) and Goretzki and Messner (2018) showed, one important step in management accountants' attempts at increasing the value added of their craft involves the delegation of monthly reporting tasks to other colleagues. Almost all the management accountants I met also consider that they should spend less time in the construction of figures (which they call 'data collection, processing and reliability'). Instead, they should 'make figures talk' to understand and explain 'managerial performance'. And yet, as the previous section showed, even ad hoc studies primarily consist of constructing accounting and financial data. This apparent paradox is better understood if we deconstruct what they call 'analysis' and their categorisation between 'data collection' and 'data analysis':

> *Luc: Often, when I have an appointment with [the operationals], I come along with four sheets of paper and they've printed it [the reporting book] all out. (...) Then it's the image of management accounting with a great quantity of information coming in and in the end we're like a kind of filter, you know, and only the essential is left. (...) And then, since we take a slightly more macro view, well we can get the figures to talk better.*
> *(Luc, management accountant, CaptiTV)*
>
> *Anne-Marie: The reporting also gives rise to an analysis, a close-up of the month, so it's true that we do a little page of analysis. (...) And yes, that's interesting because that's where we really do analysis work, not only recalculation. (...) Well anyway, we sometimes try to identify a trend as well.*
> *(Anne-Marie, assistant to the management accountants, ActifsCo)*
>
> *Aurélie: Well, that's the purely figures bit, after that you have the analysis, so it depends on whether there's anything interesting to say or not, you know. So for that I produce, well it depends, but I note three or four pages of analysis about the tables.*
> *(Aurélie, management accountant, ActifsCo)*
>
> *Gérard: The job consists of understanding the business, er, providing the most faithful possible view to the Group, which means via Emmanuel. So getting each month's main messages across. So it's, as well as reporting the figures and reporting a growth rate, well what's vital is really understanding why we've got that growth rate, what makes the growth rate each month. (...) So it's really seeing all these aspects, summarising them, so in fact I'd say you really need a capacity for summarising into briefs.*
> *(Gérard, management accountant, Group level, Eyes)*

The management accountants interviewed contrast the work of producing figures, called "recalculation", "reporting" or the "purely figures bit", with the work of "analysis" and "summarising into briefs" which is said to "get the figures to talk", "identify a trend" and "get the main messages across". These extracts make it possible to propose an initial approximation of what management accountants mean by analysis work. First, not all data are relevant: in this case the management accountant must select the data s/he considers most relevant (proposing a "close-up" and bringing out "the essential"). This selection is used to isolate certain figures, and thus to draw attention to specific points, or on the contrary to propose aggregate figures that give a general overall view of a highly detailed document that is several pages thick. This analysis 'makes the figures talk', i.e. compares them with a standard so that it is possible to tell what constitutes an exception and thus a notable event[5], and determine its cause. The concept of analysis is thus associated with the concept of variance. Refining this idea can give empirical content to the "analysis" category, and provide practical examples illustrating how management accountants apply their symbolic categorisation to a concept that concerns all the tasks they accomplish.

Variances: analysing performance or correcting anomalies

At AzurTech, management accountants speak of 'variances' to refer to three different phenomena. A variance can be a difference between a 'standard' (the cost as calculated and planned for by the industrial manufacturing department, i.e. the cost that would be observed if the routing and bill of materials were fully respected) and the 'actual' figure[6] (the cost as shown in the accounts, excluding indirect expenses and capacity costs): in this case it is also called a 'drift' (which breaks down into purchase drift and labour drift). Another important variance concerns the difference between an expense item and the amounted budgeted for that item: this is generally the difference the management accountants refer to in their interactions with operational staff. Since drifts are themselves budgeted for, drift variances can also occur. The last type of variance corresponds to an 'error' or 'anomaly'. This third type is particularly heterogeneous and covers any difference noted when two different methods (for calculation or database query) are used to produce figures that should be identical (the most common case is when an aggregate amount does not match the sum of its parts). An anomaly may also arise without any variance being noted, for example when a figure does not fall into the range expected by a management accountant. The first two types of variance are used by management accountants to produce their commentaries, while the third must always be hunted down and eliminated:

> *Paul: We look particularly at the anomalies, then afterwards we do an analysis of margins and what we call performance.*
> *Q: So that takes time, particularly at the start of the month?*
> *Paul: Yeah. What takes time at the start of the month is all the entries. So detecting errors and anomalies.*
> *(Paul, management accountant, AzurTech)*
>
> *Véronique: So the good thing about it is that afterwards we work with them [the operationals], we try to look at the biggest variances at the time we bring the reporting out. As the deadlines are short for the reporting, first we try to see if there are any anomalies. And to correct them, because sometimes there's no point showing, if we've found an anomaly, that I've got a big surplus in one place and a big shortfall in another place. Anyway, instead of showing that and having people home in on something we've already detected, we'll record a correcting entry, we cancel the anomaly.*
> *(Véronique, head of management accounting, AzurTech)*

As Paul and Véronique explain, the work associated with 'the reporting' primarily consists of detecting and correcting 'anomalies'. This is necessary to avoid focusing attention on a variance that merely reflects an error. To make these corrections, the management

[5] The management accountants interviewed mentioned comparisons with a past history, with standards (which are sometimes used as objectives) or between divisions; none of the interviewees mentioned a recurring comparison with competitors (only a few newly-recruited managers compared certain expense ratios with ratios they had observed in their former firm).
[6] At AzurTech, accountants say "le réel" to refer to the accounts.

accountants thus need to distinguish between two types of variance, in order to eliminate 'false' variances and direct attention to the 'true' variances:

> *Paul: And then we meet once a month and we look at the big variances. On this one [showing his computer screen where he has opened the report listing variances] it's pretty clear. It's a PO for [product name]. So there in fact I've quite simply got a subcontracting cost variance. Which means that in the routing there's an operation [so the standard cost is a labour cost. If they use a] subcontractor, they issue an order [for the purchase of subcontracting services, as purchases are included in the bill of materials, not in the routing. The order] refers to an operation number which isn't the same as the routing number. Because the person who makes the order doesn't have access, or doesn't go looking, or it's too complicated. (...) When the order is received, in the PO you see "reception of the order for operation 100" but the PO said operation number 50. Bingo! A subcontracting variance. (...) And when you declare the finished quantities, when you do the production declaration, well, you get the opposite variance, it's as simple as that. The problem is that it creates time lags. You can record reception of the subcontracting, and then declare the production three months afterwards. So that gives me a variance, and I haven't yet declared the production for it. (...) That's a 50,000 euro difference for a start. And it's not even a variance really, it's a temporary variance. (...) Then you can get a variance on that, you see. When they declare the finished quantities they can have a real variance. They make less, or more, than planned. (...) So that's a bit of a nuisance for the analysis.*
> *(Paul, management accountant, AzurTech)*

Paul makes a distinction here between 'real variances' and the rest, and illustrates his approach by explaining how a 'subcontracting variance' appears. This variance, which is not really a variance, relates to a difficulty in the computer system: rather than manufacturing a part internally, the operationals use subcontractors, and the code associated with the operation is not respected. This gives rise to two variances, which may be mutually offsetting: the total cost of the subcontracting 'falls' into an (unfavourable) subcontracting variance; the standard labour cost creates a (favourable) variance on the routing (since nobody declared work on this operation). Paul considers these variances meaningless: he would rather focus attention on the residual difference, i.e. the cost generated by subcontracting, the additional expense generated by the decision not to carry out the operation in-house. Thus, although these variances can be seen as resulting from a management decision (in this case, the decision to subcontract), they are considered as false variances or anomalies (just like straightforward data entry errors) as opposed to real variances corresponding to unanticipated operational difficulties. Paul's discourse shows that these anomalies prevent him from analysing the department's accounts: 'that's a bit of a nuisance for the analysis'.

Analysing: interpreting, commenting and deciding

Once the variances considered significant have been selected, they must be interpreted and commented on. The most 'typical' case is the work done by 'business partner' management accountants. These people have very close relations with the operational teams and have enough information about events that could explain the appearance of variances to produce the commentaries themselves. Above all, being very powerful in their organisations, they can discuss the assumptions expressed by managers and give an opinion as to the appropriate choices:

> *Gérard: For example, in practical terms let's take the case [of a zone], the message is to say: "we're going to make efforts directed at independent opticians". OK, we note the message, we take a look. The thing is that afterwards we look at the following month and we see that*

OPEX related to the sales force isn't really rising. (…) We tell ourselves: "well OK, there's an effort, but wasn't the effort supposed to mean having more people who were going to knock at the opticians' doors?" (…) So we can be there to challenge them [the operationals], but also to understand them, (…) tell them our impression on every presentation.
(Gérard, management accountant, Group level, Eyes)

Estelle: Obviously, today, he [the management accountant] has to understand the deep causes of his brand's dynamic and its markets. So obviously in fact he has to direct the decision-making that'll have to be done by sales or marketing based on all of that. (…) So you really have the overview of all items in your P&L (...), and in fact that gives you, well it's up to you to guide the leader's decision. So it's your job to present, so to speak, the arguments that will get things to change.
(Estelle, brand management accountant, UltraMarques)

Pierre: We're in an approach that's very similar to the operationals, and this similarity also generates, and that's our, well anyway that's what I'm paid to do, it's, supplying figures is one thing, but it isn't the basic essence of my mission. The very essence of my mission is: given the information that comes to me from all operationals – I'm kind of an interface, you see – being able to, together with the head of the business unit, make decisions with him by joint agreement with the department heads. But I do have decision-making power. Advisory power, but also decision-making power.
(Pierre, head of management accounting for the Ice activity, UltraMarques)

In the Eyes and UltraMarques groups, the management accountants sometimes intervene to contradict operational managers, give their 'impression' about the figures in the reporting or the budget assumptions, or even make decisions themselves. In the other groups studied, however, it is generally the managers who explain, and occasionally justify, the appearance of a variance:

Eric: Well, when there's something that's totally incoherent, we know about it because we have to do a closing entry (…), so that's just non-analysable. But there's a whole section that we can analyse, plan ahead for.
Q: So normally, if all goes well, in the books there'll be more and more blurb and fewer and fewer figures?
Eric: Yeah there could be more blurb, yeah. It's all the same, but after the blurb, normally you have to check with the departments. The blurb should come from them, not us.
(Eric, management accountant, AzurTech)

Véronique: Because the financial accountants, they don't do any analysis. They do the results. (…) Our role you would expect it to be about advising, support managers with their decisions, which means providing info…
Q: But aimed more at the general management?
Véronique: And the operationals. I mean, it's up to them as well to take corrective measures, take action too.
(Véronique, head of management accounting, AzurTech)

Q: And so for the operationals you print out a budget, actuals and variances, and you go and ask them what happened and get details?
Thomas: I identify the big variances and I ask questions about those big variances. And once I've got the answers I tidy it all up and I send the lot to the head of the business unit.
(Thomas, senior management accountant, CaptiTV)

At AzurTech and CaptiTV, the management accountants present 'results'[7] to the managers, who can then identify the operational events that caused a variance to appear. Management accountants thus have a role of encouraging managers to 'analyse' the accounts,

[7] In French, net earnings are called "résultat net", literally net results.

i.e. reveal any operational difficulties they may have encountered, and commit to the 'corrective action' to be taken. Identification of a variance thus makes it possible to reaffirm the view of management as a capacity to act, anticipate and react to operational events translated into the accounting figures. The analysis category therefore encompasses a set of activities where management accountants select certain figures, but leave the job of interpreting and commenting to the managers. Being occupied with preparing the reporting and correcting anomalies, and most importantly being relatively distant from the operational units, they are generally informed of events that could explain the appearance of variances by the manager herself, rather than being the informers of management. Their analysis thus means constructing new tables – corresponding to the ad-hoc studies discussed in the previous section – that will help managers understand for themselves the reasons for the appearance of variances:

> *Q: And once the reporting is finished, what happens then?*
> *Bernard: Well, there's a two-way interaction with general management about why it went off track, give us your explanations, I mean there's a back-and-forth about that, you know, some analysis.*
> *Q: You mean, you send them a table…*
> *Bernard: Yes.*
> *Q: …they read it, and they look at the figures that seem odd?*
> *Bernard: 'What happened here?'*
> *Q: And they ask for an explanation…*
> *Bernard: Yes, of course. And then we break it all down again, because we've got the detailed figures, so we're able to produce analyses. (...) So that's right, we're in a back-and-forth questions and answers game.*
> *(Bernard, head of central management accounting, ActifsCo)*

At central management accounting at ActifsCo, the idea of analysis relates to a 'back-and-forth game', a progressive refinement of figures. Once the reporting has been produced, it is sent to the members of general management. They identify the points they find interesting and ask the management accountant for 'explanations'. In response, the management accountant constructs new tables: 'we break it all down again, because we've got the detailed figures, so we're able to produce analyses'. The analysis category relates here to construction of tables using figures from the reporting, but in more detail, or along different lines of analysis, enabling the managers to understand an initially aggregate figure. This management accountant does not even make the selection: it is a manager who will decide whether a figure deserves attention. Bernard's discourse shows that his analysis is not relevant for decision-making, but for understanding past events and their translation into accounts. In the same group, the BU management accountants produce 'commentaries':

> *Q: But I'm finding it difficult to imagine: what does this 'close-up' look like in practice?*
> *Anne-Marie: In fact it's really two pages, if you like. So in fact, on half a page we put a small table with figures. Next to that is a short commentary. Well, some people are only going to look at the table, because all they want is the figure, and on the other hand you have others who are going to take the trouble to read the little table, which gives some explanations. I don't know, say you have fund outflows: 'yes, all right, but look closer, you can see that the figure is down, but look, it's because in fact we've created another fund, so in fact the people who were bringing funds in before have used that money to inject into a new fund.' So it's like little 'NBs', or 'look closer', 'PS'.*
> *(Anne-Marie, assistant to the management accountants, ActifsCo)*

> *Aurélie: So sometimes there's nothing added. The monthly management reporting has nothing added, because it's been going for years, people are used to it. You get certain data*

like fund inflows[8], that need more detailed monitoring, more regular, where there's always a note. When you create a new fund for example, well the first time, we do a presentation of the fund.
(Aurélie, management accountant, ActifsCo)

When questioned on the concept of analysis, Anne-Marie progressively translates it as a 'commentary', then an 'NB' or simply a 'PS'. Only the figures are important, and some people will ignore the comments. Yet some data could cause confusion if left raw; more details are necessary. The creation of a new product, in particular, is the example used by both Anne-Marie and Aurélie. Aurélie states that comments are not always necessary, and are not given for the management reporting because 'it's been going for years'. As a result there is no need to explain the origin of a figure or the operational event that is reflected in a variance, but rather the unusual factor that might be unknown to the user. Operational knowledge is thus only necessary as a statistical tool for selecting sufficiently noteworthy figures in need of a 'close-up'. While the concept of analysis relates to the idea of explaining accounting data, the purpose here is not to explain movements in the figures but their construction, the calculation methods used.

Analysis thus means providing details of certain expense items, or presenting them in different breakdowns in order to explain how a variance has appeared. It may also mean explaining the mechanisms for translating operational events into the accounts. In both cases, the objective is to alert managers to the appearance of 'deviations' (i.e. expenses considered abnormal) and help them to identify possible levers for 'corrective' action.

Categories of analysis

All the management accountants interviewed classify the tasks they complete into two major groups, which concern all the types of activity they participate in: construction of figures (generally called 'data collection, processing and reliability') and 'analysis' of those figures. Only the second category is perceived as giving them the chance to provide 'value added' and display distinctive expertise. This is why almost all interviewees spontaneously mentioned 'the analysis' when prompted about the most interesting aspects of the job. Yet this category does not in fact cover a homogeneous set of meanings: its empirical content varies depending on the local context.

At AzurTech, it was the concept of the 'variance' that brought me to understand this meaning. Firstly, management accountants reclassify these variances, making a distinction between false variances which must be eliminated, and true variances, which must be explained. After detecting and eliminating data entry errors and other anomalies found in the (accounting or operational) information system, they can select what they consider the 'significant' variances they will present to the managers. However, it is the managers, not the management accountants, who comment on these variances and connect the accounting figures to specific operational events. The management accountants then help managers understand the operation of the information system and the accounting principles that explain how operational events have been translated into accounting figures. For AzurTech's management accountants, then, analysis of the accounts in practice means selecting certain figures and explaining their construction to managers, to help them justify their actions to their superiors.

[8] At ActifsCo, one important indicator of sales performance is the capacity to increase the money invested in a fund (fund inflows, also known as "new money"). This is used along with fund outflows to assess the volume effect of a fund's performance.

In the other groups studied, the management accountants use a relatively similar definition of the analysis category, but with significant local variants. The management accountants in the Eyes group, in particular, question the operationals' commentaries and may seek to contradict their point of view. The UltraMarques group's management accountants go further, since they see themselves as just as competent and well-informed about ongoing operations as their manager colleagues, and therefore capable of making certain operational decisions themselves. At the other end of the scale, the management accountants at ActifsCo seem to base the distinction between 'analysis' and 'production' of figures on the degree of standardisation in the tables they prepare. For instance, they consider that analysis consists of constructing tables according to specific categories which are more precisely detailed than the categories used for reporting or budgeting. They do not necessarily make any selections and do not always choose the lines of analysis themselves: instead, this takes place through an iterative process in which the managers, after receiving the reporting documents, ask the management accountants to construct new tables. The idea of analysis is also used in this group to mean the commentaries written to sum up the reporting in a few phrases, giving an overview to managers who will only look at figures that are relevant to them. The primary purpose is to provide details that could affect a manager's interpretation of the figures, for example whether a new product has been included. It is not to link a figure to an operational event, nor is it to ask a manager to explain the appearance of a variance, but to point out an unusual phenomenon that might be unknown to the intended user.

The idea of analysis is thus used, depending on the circumstances, to illustrate the necessity of explaining the changes in accounting figures, or to explain their construction, the calculation methods used, or their results. Although the definition proposed by the management accountants of ActifsCo may seem surprising, it should be noted that the other management accountants' view of what their analysis work involves is not different, but broader. In all the groups studied, the management accountants select certain variances for explanation, but the members of general management can also ask them to construct new tables to better understand the causes of a variance. The management accountants do not specify the axis of analysis themselves, and simply construct pivot tables, but this activity is nonetheless included in the concept of analysis. Similarly, the management accountants sometimes ask managers to explain the reasons for a variance, i.e. state the operational events that could justify its appearance. But they also use the term 'analysis' to refer to certain 'number crunching' tasks involving no operational interaction. The particularly restrictive definition of 'data analysis' proposed by management accountants at ActifsCo is thus present and included in the definitions proposed by the other management accountants. They describe their work by reference to similar categories, but attach a range of different meanings to them.

Discussion

Beyond the major management cycles of reporting, budget management and planning, management accountants like to talk about their financial modelling, financial simulation and account analysis activities. These activities at first sight appear quite coherent with the heroic picture they seek to give of themselves, the image of co-pilots or internal consultants who use their financial expertise to help managers to make the right decisions. And yet their everyday work can seem very remote from such an ideal image. That does not mean they cannot develop a relatively similar, homogeneous discourse: they all produce the same arguments, but associate different meanings with identical terms, as I have shown by focusing on the 'ad hoc studies' and 'data analysis' categories.

Regarding the tasks accomplished, the management accountants generally play down the technical aspect of their work, and all of them want to reduce their involvement in industrialised production of figures in order to concentrate on their interpretation. They thus try to orient their occupation towards human and relational aspects, or rather to demonstrate that it is moving that way[9]. For example, they feel closer to 'management' than the financial accounting teams, and regret that they are often perceived as inspectors (most management accountants complain they still have to explain that their work is not 'policing') when they believe they could help to improve organisational processes. The most central factor in their work is not, then, regularly producing documents in a pre-determined format, but rather constructing on a non-regular but recurring basis 'ad hoc studies' based on financial 'modelling' of the operational activities, and supplying 'analyses' that are relevant to decision-making.

Also, regular, industrialised production of numbers is a relatively routine activity. Operational interaction, on the other hand, is a chance to meet people from the highest level of the organisation, giving the management accountants the feeling that they are participating in construction of a long-term, strategic vision or guiding managers' day-to-day decisions, which is good for their own advancement towards management positions. In short, more than the dichotomy between the technical and human aspects of their work, it is the desire to reduce the most routine tasks and increase the prestige and influence of their occupation that seems to explain the perspective adopted by the accountants interviewed (Morales & Lambert, 2013).

These categories are vague enough to include heterogeneous meanings and describe very different situations and practices. Categorisation work thus makes it possible to mask certain simple, low-prestige activities behind a more prestigious title symbolised by the most complex examples (even if they are not necessarily the most typical) and thus propose a particularly flattering image of the work done. Using the same term, the management accountants give (to others and to themselves) the impression that there is just one homogeneous whole. And so checking and correcting figures is included in a label more associated in the imagination with rational analysis, the power of the intellect in complex problem-solving, or the capacity to understand the rationality hidden behind the noise and fuss that blind outsiders[10]. Some interpretations do indeed require complex, time-consuming work based on specifically financial expertise: while they are not necessarily the most common cases, they are the most significant, in the sense that they give a specific meaning to the notion of analysis and become the symbol of that analysis, producing an even more positive image of the management accountant's work.

Behind the homogeneous discourse, the heterogeneity of local situations is lost. Interestingly, this means that management accountants share common representations and values despite local divergences.

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[9] Many authors have stressed the 'interpersonal skills' needed by the 'new' management accountant. For Jacobs (2003), the focus on this type of skill (which is not very clearly-defined and relates to family upbringing rather than knowledge transferred through formal education) is not unconnected with an occupational professional agenda aiming to maintain an unacknowledged class discrimination.

[10] It can be presumed that the systematic use of this expression of "data analysis" by researchers, including myself, reflects a similar metaphorical agenda, whatever the methodology, epistemological positioning or document formats used.

These findings contribute to our understanding of the links between management accountants' practices, roles, and identity (Morales & Lambert, 2013; Heinzelmann, 2018; Goretzki & Messner, 2018) by introducing symbolic categories mediating activities and ideals, narratives and practices, roles and identities. What matters to the construction of identity is not only the ability to craft positive narratives of the self but also to craft distinctions and categories, or what I called symbolic categorisation work. Bridging heterogeneous activities and homogeneous categories, categorisation work includes a variety of situations and contexts into a unified discourse. This is how, I argue, 'imagined communities' (Anderson, 1983) are built.

Previous literature showed how management accountants build a narrative of themselves as 'partners' and 'internal consultants', as opposed to 'cops' and 'investigators' (Morales & Lambert, 2013; Heinzelmann, 2018; Goretzki & Messner, 2018). Yet the categories they use to understand their work blur together various audiences, including operational managers but also senior staff and representatives of the shareholder. The notion of who belongs to a focal audience is not fixed but negotiated and constantly redefined. The same categories include, and hence blur together, activities that help decentralised managers to make decisions but also other activities that help senior management and shareholders to assess and verify operational performance. Through symbolic categorisation work, hierarchical control and financial accountability are masked behind a narrative of 'support' and 'partnership'.

Similar findings are already present in previous studies. For instance, in the case Goretzki and Messner (2018) studied, although operational managers are deemed 'significant others', they are in fact reluctant and mostly uninterested in the business partner project. What matters the most is the opinion of the shareholder (the parent company) and other management accountants. Business partnering is a project enforced by the shareholder and fluctuations from the shareholder are what can cause identity fragility. One interviewee explains that business partnering was strongly pushed by the shareholder, while another admits that it is not 'locally driven if there is no pressure from global' (p.10), meaning that the operational managers are not convinced that business partnering has merits but only accept it because it is imposed by the shareholder. Finance executives are the most significant others. Operational managers are only a distant audience from whom management accountants only expect quiet approval (in fact, non-disturbance).

Recognition of management accountants' understanding of their role and identity by managers then becomes a struggle. These findings thus question the 'value added' of management accountants. The business partner discourse rests on the idea that management accountants' usefulness will increase with their business orientation, which means that they need to be accepted by managers as trustworthy partners. This is lost if they act as 'double agents' and 'informants' of senior management (Mack & Goretzki, 2017). This is also lost if they become reluctant to 'support' management and prefer to 'challenge' them (Goretzki & Messner, 2018). If their 'struggle for recognition' (Honneth, 1996), that is their willingness to see significant others accept the definition they project of their own identity, becomes simply a 'struggle' with managers, then they lose acceptance from decentralised managers. Without trust they will no longer be included in unofficial channels of informing and lose the ability to speak to senior management with first-hand knowledge about 'what goes on' in operations. Their usefulness is no longer to offer 'internal consulting' and teach management accounting to managers so much as to offer 'internal auditing' and force managers to accept the views of shareholders.

Symbolic categorisation work then serves to blur the lines between 'support' and 'influence'. The same words are used to refer to activities that managers consider helpful to make operational decisions and others that encourage managers to internalise the frames and objectives of shareholder value creation. Even when they are enthusiastic about business orientation, management accountants mostly remain loyal to the finance function and act as representatives of financialisation (Morales & Farjaudon, 2013; Legalais & Morales, 2014; Goretzki & Messner, 2018). Through symbolic categorisations they can hold together two contradictory views of their role. On the one hand, they are encouraged to 'leave their offices' (ie, finance departments) to get closer to the operations. On the other hand, they have to 'help' managers to internalise the frames of shareholder value creation (Gleadle & Cornelius, 2008; Morales & Pezet, 2012; Cushen, 2013; Farjaudon & Morales, 2013; Gleadle et al., 2014). Symbolic categories that include 'surveillance' activities within a narrative of 'support' and 'partnership' resolve the contradiction. Management accountants are not getting closer to managers to advise them but to influence them.

Through categorisation work, management accountants encourage managers to internalise the frames of financialisation and 'think' as accountants. The 'operational relationship' becomes a form of colonisation rather than a 'partnership'. Or, rather, the colonisation of 'business orientation' by 'financialisation' is hidden through the use of symbolic categories that mask the difference between the two. As previous literature showed, this colonisation is rarely met with passive acquiescence (Morales & Lambert, 2013; Goretzki & Messner, 2018; but see Farjaudon & Morales, 2013). This raises the question of resistance to business partnering. Mostly focused on the positive aspects of business partnering (Morales & Lambert, 2013) and primarily interested in management accountants' (optimistic) views, previous literature has relatively overlooked the responses from managers. As this paper argued, beyond interactions, this struggle (for recognition) is played out at a symbolic and discursive level as well as at a material one. This calls for more studies of dis-identification and of resistance to management accounting more generally.

This paper further offers a methodological contribution. Symbolic categorisations, which enable the people interviewed to use the same label for a range of diverse activities, suggest that great caution is necessary in interpreting results obtained by questionnaire, or material drawn from interviews, which must not always be considered immediately comprehensible. Two people can give identical answers to a given question without actually undertaking similar practices or holding converging views. All the management accountants I interviewed stated that they produce financial and operational analyses that enable managers to make decisions. They all identified themselves as co-pilots or internal consultants. Yet not all of them are subject to the same organisational constraints, and not all attach the same meanings to the idea of the 'business partner' role. I do not mean that any are speaking in bad faith; my aim is rather to show that the interpretation generally given of management accountants' occupational discourse, based on the idea that their role is in transition, needs to be developed further and qualified.

Finally, this paper contributes to literature on managerial rhetoric. Many discourses present management as a science of decision-making for rational organisation of collective action (Parker, 2002). The legitimacy of management rests broadly on the idea that members of the functional departments use their expertise to analyse situations and thus help operational employees to make the right decisions and choose between alternative possibilities. This 'value added', this technical expertise in decision-making and coordination of decentralised action, is what justifies the generalisation of certain managerial practices to different contexts. But the positive connotations of the chosen terms should not mask their ambiguity or the underlying occupational agenda. If the situated, contextual nature of the meaning each of these terms takes on for the actors concerned is ignored, it is easy to give the impression that universal, rational formulae have been identified and can be applied and replicated uniformly throughout organisations. On the contrary, through their ad-hoc but contextualised analysis activity, researchers can achieve a re-examination of the universality and 'naturalness' of these practices and thus once again 'think about the human variety'.

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