

Professional Identities Of Accountants In The Role Of Business Partners Controllers

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Abstract

Objective: to analyze how the professional identities of accountants in the role of controller business partners are constituted in the light of socialization processes in the action systems in which they are inserted.

Method: Claude Dubar's sociological approach was used, based on professional identity. Semi-structured interviews were conducted with professionals controllers accountants and the respective senior management of each company. Data from the participants was also collected through an online form. It was a qualitative study with a priori general categories and inductive research that identified, a posteriori, constituent elements of professional identity, through content and narrative analysis supported by the QSR NVivo® software.

Results: empirical evidence corroborates the argument that the professional identity of these controllers business partners consists of a range of elements articulated between objective and subjective transaction: centrality of work experienced since childhood; socioeconomic background; renunciations in spheres of personal and professional life; employability; continuing experiential and theoretical-practical learning; multidisciplinary socio-professional interactions; tax and corporate competences; hybridity of responsibilities and professional hybridity; and management.

Contributions: the study contributed to the understanding of professional identities of accountants in the roles of controllers business partners in the business world, based on historical and social elements. It advances by confronting the opinion of professionals with their superiors who require operational roles, but also expanding the strategic role of controllers. These, despite incorporating this attribution, seek an alternative to balance or detach themselves from operational roles.

Keywords: Professional identities. Relational and biographical processes. Accountants. Controllers. Business Partners.

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Introduction

The current demands for comprehensive performance and continuous improvement of the accounting professional in their professional practice (Vasconcelos et al., 2021) require them to adopt an approach to deal with various situations as they arise (Goretzki & Strauss, 2018). Consequently, the professional needs to demonstrate broad qualifications and competencies (Andreassen, 2020; Dubar, 1998) in a dynamic manner, given the significant changes anticipated for the next decade (Leitner-Hanetseder et al., 2021), thereby imposing challenges that significantly affect their professional identities (Wolf et al., 2020). The world of work is considered a source and determinant of professional identity formation (Dubar, 2005, 2006, 2012), and research in this field shows promise (Rossi & Hunger, 2020).

In this study, professional identity is considered a form of social identity and an integral part of an individual's identity (Gohier et al., 2002). It is understood as a social construct that combines the interaction of different pathways for the individual: the individual pathway, the socio-professional pathway (employment and work), and the educational pathway (Dubar, 2005). Thus, "professional identities are socially recognized ways for individuals to identify each other" (Dubar, 2006, p. 85). Identity is mutable over time, across generations, and within each society, with varying configurations; the formation process can be slow and may occur consciously or unconsciously (Ashforth et al., 2008), but it is continuous. This process requires both external acceptance or validation and internalizing the role (Wolf et al., 2020).

Studies on the identity of accountants began around the 2000s and evolved throughout that decade (Wolf et al., 2020). Different approaches included discussions on the identity of management accountants in various and diverse contexts (Goretzki & Messner, 2019), conflicts between real and idealized identity (Morales & Lambert, 2013), conflicts and multiplicity of identities (Horton & Wanderley, 2018), changes and reconstruction of roles and identities (Goretzki et al., 2013), identity and image (Taylor & Scapens, 2016), among others.

The term "business partner" in accounting is used to refer to the controller professional who operates with a management-oriented (Järvenpää, 2007) and strategic view, business-oriented, possessing social skills (Karlsson et al., 2019; Linsley & Linsley, 2014). They are responsible for providing future-oriented relevant information (Goretzki & Messner, 2019; Järvenpää, 2007; Weber, 2011) and actively participate in the decision-making process (Goretzki et al., 2013; Granlund & Lukka, 1998; Hyvönen et al., 2015; Janin, 2017).

Despite rhetoric surrounding the business partner being close and influential with senior management and

actively participating in the decision-making and strategic development of the organization (Alves et al., 2022), studies indicate that this is not widely common (Alves et al., 2022; Souza et al., 2020). For instance, research results involving hybrid controllers or business partners from American and UK-based companies showed that the professionals' involvement in decision-making varied based on their position and the size of the company (Enslin, 2019). This reinforces the notion of an ambiguous, uncertain, and expectation-laden profile (Byrne & Pierce, 2018).

Discussions regarding the role of controllers as business partners have been widely promoted by international entities (CIMA, 2009) and scholars (Burns et al., 2014; Goretzki & Messner, 2019; Horton & Wanderley, 2018; Morales & Lambert, 2013; Taylor & Scapens, 2016). Consequently, new roles have been linked to the reconstruction of controllers' identities (Goretzki et al., 2013), particularly when considering the traditional accountant (bean-counter) profile and that of the business partner (Granlund & Lukka, 1998; Horton et al., 2020). Role changes imply not only external legitimacy but also identity reconstructions, as they require professionals to internalize a new script (Wolf et al., 2020). Understanding the role is important because when individuals perform these activities, they become part of a social world, and by internalizing it, this world becomes "subjectively real for them" (Berger & Luckmann, 2014, p. 103).

Controllers and management both play critical roles, which also generate conflicts (Byrne & Pierce, 2018; Horton & Wanderley, 2018). Contextual factors are important in self-understanding as well as identity issues (Heinzelmann, 2018). Cultural contexts present differences in management accounting techniques, practices, education, and roles (Horton et al., 2020). As a result, identity construction is not homogeneous or uniform, as change is continuous and gradual, affecting both meanings and identities. This provides opportunities for identities to be discussed more intensively (Wolf et al., 2020), and as a social construct in a comprehensive environment, professional identities remain inadequately explained (Brouard et al., 2017).

In the given context, the aim is to address the question of how the professional identities of accountants in the role of controllers as business partners are formed. Given this issue, the objective is to analyze how the professional identities of accountants in the role of controllers as business partners are shaped within the processes of socialization in the action systems they are part of.

The underlying assumption guiding this research is that the professional identities of accountants are continually

changing, negotiated over time and space, and are thus constructed and reconstructed. Transformations in the roles of controllers as business partners impact professional identity (Wolf et al., 2020). The study employs a sociological perspective centered on the propositions of Claude Dubar to understand the process of constructing individual and social identities, emphasizing the construction of identities through relational processes of socialization.

The primary theoretical contributions pertain to understanding the professional identity of accountants in the roles of controllers as business partners in the business world, considering a relational analysis perspective that links identity for others and identity for oneself. The study advances by contrasting the view of accountants who work as controllers as business partners with their respective superiors, highlighting that managers require professionals to take on operational roles while simultaneously emphasizing the need to expand the strategic role. The professionals, in turn, despite incorporating this responsibility, seek an alternative to balance or disengage from operational roles.

2 Theoretical Framework

2.1 Claude Dubar's Theoretical Perspective

The sociological approach to identities developed by Dubar (2005) articulates two dimensions: (i) identities for others, which are relational and pertain to actors in a context of action, and (ii) identities for oneself, which are biographical or historical and relate to actors within a social trajectory. Consequently, the actor defines themselves "by both the structure of their action and the history of their formation" (Dubar, 2005, p. 135).

The division of identity arises from its dual nature: identity for oneself and identity for others, both inseparable, as "I never know who I am except in the gaze of the other" (Dubar, 2005, p. 135). Thus, "identity is never given, it is always constructed and must be (re)constructed in greater or lesser uncertainty and for a shorter or longer period," and one can never be certain that identity for oneself coincides with identity for others, but the actor can also "reject this identification and define themselves differently" (Dubar, 2005, p. 135).

Through the integration of two processes considered autonomous, the relational (identity for others) and the biographical (identity for oneself), the identity categories proposed by Dubar (2005) are depicted in Figure 1.

Figure 1 – Relational and Biographical Process

Relational process	Biographical process
Identity for others	Identity for oneself
Acts of attribution	Acts of belonging
"What kind of man or woman are you" = they say you are Identity	"What kind of man or woman do you want to be" = you say you are Identity
- numeric (assigned name)	- predicative of oneself (claimed belonging)
- gender (assigned gender)	
"Virtual" social identity	Real social identity
Objective transaction between	Subjective transaction between
- attributed/proposed identities	- inherited identities
- assumed/incorporated identities	- aspired identities
Alternative between:	Alternative between:
- cooperation - recognition	- continuities -> reproduction
- conflicts - non-recognition	- ruptures -> production
Relational and social experience of power	"Experience of social stratification, discrimination, and inequalities"
Identification with institutions considered structuring or legitimate	Identification with categories considered attractive or protective
* Social identity marked by duality	

Note. Developed based on Dubar (2005).

The relational process, also understood as structural identity or identity for others (Dubar, 1998, 2005), involves social frameworks for identifying an individual within a given social space from the perspective of others, which can be either "significant" and personalized or "generalized" and "institutional." Faced with the process of virtual social identity, i.e., labeling and attribution of identity by others (institutions and individuals) who interact with individuals, it is necessary to analyze the interior of the action systems in which the individual is involved.

The biographical process, identity for oneself, or acts of belonging, is associated with the understanding of what kind of man or woman you want to be/you say you are, which corresponds to what is called the individual identity process (Kaufmann, 1994). It is a subjective process apprehended by how a person relates the present, past, and future and by the trajectory between inherited identity and aspired identity; it concerns their self-identification.

2.2 From Controllers to Business Partners

The literature discusses the role of management accounting professionals as business partners, and studies highlight the transformation from traditional controllers to business partners (Weber, 2011). Initially focused on accurate transaction processing, the evolving professional role indicates an executive with extensive business knowledge, best practices, and corporate strategy (Karlsson et al., 2019). However, Lambert and Sponem (2012) emphasize

that the control of one's work and the role of the controller depend on their position, status, and influence within organizations.

While there is no consensus in the literature, studies indicate recurring functions of controllers, such as accounting and planning and control (Alves et al., 2022; Souza & Borinelli, 2009). Granlund and Lukka (1998) asserted that acting as a business partner and as a traditional controller are not roles that can be simultaneously and independently fulfilled by a single individual. However, Szukits (2019), based on managers' perceptions, portrayed that the professional should maintain good performance in operational roles while also being involved in the business; they argue that the role of the business partner is not a substitute but rather complementary to the role of the traditional controller.

It is considered that roles arise from common understandings that certain actions are associated with certain actors (Berger & Luckmann, 2014). Despite the lack of consensus on the complementarity of roles assigned to traditional controllers and business partners, it is possible to summarize the main roles attributed to them, as shown in Figure 2.

Figure 2 – Roles assigned to traditional controllers and business partners

Role	Description	Source
Traditional Controller	Close involvement with operations.	(Szukits, 2019).
	Collects and processes information; focused on routine reporting.	(Granlund & Lukka, 1998; Hyvönen et al., 2015; Lambert & Sponem, 2012).
	Provides information to operational and tactical management.	(Hopper, 1980).
	Provides accurate and reliable data for day-to-day decision-making and strategy development.	(Szukits, 2019).
	Generates information to support the decision-making process and aids in managerial control activities.	(Souza & Borinelli, 2009; Szukits, 2019).
	Implements and manages financial systems to assess performance.	(Hopper, 1980).
Business partner	Planning and control.	(Alves et al., 2022; Souza & Borinelli, 2009; Weber, 2011).
	Business orientation, strategic capabilities, social skills.	(Karlsson et al., 2019; Linsley & Linsley, 2014).
	Communication ability, team formation, conflict resolution; interpersonal skills.	(Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2018; Caglio, 2003; Janin, 2017; Järvenpää, 2007)
	Provides relevant, strategic, future-oriented information, and proactive involvement.	(Ahrens, 1997; Baldvinsdottir et al., 2009; Emsley, 2005; Goretzki et al., 2013; Granlund & Lukka, 1998; Järvenpää, 2007; Weber, 2011).
	Strategy formulation and execution.	(Burns & Baldvinsdottir, 2005; Szukits, 2019).
	Closeness to managers and change management.	(Burns & Baldvinsdottir, 2005; Järvenpää, 2007)
	Collaboration with management and participation in decision-making.	(Goretzki et al., 2013; Granlund & Lukka, 1998; Hyvönen et al., 2015; Janin, 2017; Järvenpää, 2007)
	Decentralization.	(Granlund & Lukka, 1998; Järvenpää, 2007)
	Coordination between senior management and operational actors at all hierarchical levels.	(Karlsson et al., 2019; Vaivio, 1999; Weber, 2011)
	Dealing with situations as they occur.	(Goretzki et al., 2013)
	Developing an understanding of areas outside the accounting domain.	(Szukits, 2019; Weber, 2011).
	Knowledge in information technology and understanding of the organization's operations.	(Granlund & Lukka, 1998; Hyvönen et al., 2015; Järvenpää, 2007)
Involvement at both the strategic and operational levels.	(Szukits, 2019).	

Source: compiled based on the consulted authors.

In summary, the role of the traditional controller is internally focused on supporting managerial control activities, providing assistance to management in the decision-

making process, and emphasizing measurement, planning, control, and the generation of accurate and reliable data and information to support management. On the other hand, the business partner is associated with activities related to strategic management, business orientation, proactive engagement, and influence in decision-making. They not only provide support but also develop strategies and manage change. Additionally, they possess multidisciplinary knowledge and interpersonal skills, including communication, team formation, conflict resolution, and the ability to handle situations as they arise. As emphasized by Järvenpää (2007), business partners concentrate on the company's business rather than processes or routines.

Given the breadth of roles, business partners are required to possess diverse and multidisciplinary knowledge, skills, and competencies. Typically, this is developed throughout their professional journey. It is a continuous learning trajectory in which they acquire experiences (Kolb, 2015) and practices (Baron & Henry, 2010). Deliberate practice "involves intense, prolonged, and highly focused efforts," is responsible for "adding knowledge and skills related to the domain," and, above all, enhances cognitive resources, increasing the "ability to process new information and integrate it with existing knowledge stocks" (Baron & Henry, 2010, p. 50). Similarly, experiential learning is developed, a process in which an individual's "knowledge is continually derived and tested in their experiences" (Kolb, 2015, p. 38).

3. Methodological Trajectory

The research is characterized as qualitative due to the research problem's context. Participant selection considered: a) the company having a control department, b) the professional being an accountant and working in management accounting, c) management directly working with senior management. In addition to accountants, senior management members who worked directly with accountants were selected.

The study was conducted in a region of Santa Catarina considered relevant for economic development, particularly in the food, agribusiness, transportation, and metal mechanics sectors. The participant selection stage for interviews – professionals and managers – utilized the snowball technique, allowing each new participant to recommend additional professionals, managers, and/or companies to be included in the study. The initial informants were a university professor and researcher and a consulting accountant. To include new participants (managers and controllers), exploratory procedures were conducted (emails, digital messages, and phone calls) to confirm and meet the research criteria. A total of 22 companies were contacted, and 9 met the requirements and agreed to participate in the study.

After the selection of interviewees, individual interviews

were conducted. Professional and company data were collected through an online form (Google Form). During the interview, participants were informed about the objectives, ethical criteria, the commitment to data confidentiality, non-identification of participants, and the terms of the Informed Consent Form (ICF), which were signed by the participants. The delivery of the study's results was also promised and carried out upon its completion. It is worth highlighting that the understanding of social

norms and the researcher's reflexive actions underpin their work in various settings (Berger & Luckmann, 2014; Giddens, 2002). The questions that guided the interview to understand the roles and professional identities in the context of controllers acting as business partners can be seen in Figure 3.

The interviews began with a pilot test conducted with two professionals and two managers to validate the

Figure 3 – Interview script

Business Partner Controllers Script	<ol style="list-style-type: none"> 1. Comment on your personal and educational journey since childhood. 2. How was the process of forming a family or leaving your parents' house? 3. Undergraduate studies: desired profession and the choice of Accounting. 4. Where, during which period, and in which higher education institution did you study? What were the advantages and challenges? In case of studying and working, was it common in your course or institution? How was the learning process in that situation? 5. Career and job trajectory; lessons learned up to your current company (situations and people); your journey within the company. 6. Are your responsibilities clear, defined, and formalized for everyone in the company? Does it happen this way in your daily routine? 7. How do you perceive your contribution to senior management in this company? 8. What could enhance your contribution to senior management, and what potential limitations exist? 9. How do you perceive your role in the decision-making process in your current company? 10. How do strategic decision-making processes take place in the company? Which factors or individuals exert the most influence? 11. How do you feel about the expectations of senior management? 12. What is the relationship like between professionals from different backgrounds (engineering, HR, IT, etc.) in terms of key positions in the company? 13. In the event of a professional mistake or error (including your own), how do other professionals react to it? 	<ol style="list-style-type: none"> 14. How do you perceive the investment and the process of professional development, training, and learning? 15. How does your investment and the process of professional development, training, and learning reflect upon your peers and in the social context? 16. With whom and how do you interact to perform your profession? 17. What is your perception of the professional position you currently hold? (social relations, society, friends...) 18. What kind of professional do they say you are? And you, who is the professional [your name]? 19. Regarding your professional activity and the daily/weekly hours you spend working, how do you feel about it? 20. How do you balance the spheres of work, profession, and employment with your personal life? 21. Does your work make sense in your life today? In what way? 22. What stands out the most (significant event) in your professional journey? 23. What is your perspective for your professional future? (employment and work, in this or another company, or in another profession)
Senior Management Script	<ol style="list-style-type: none"> 1. Comment on the career trajectory of the controller professional in this company. 2. In what areas is the controller most important in making contributions to the business? 3. How are strategic decisions made in the company, and what/who influences them the most? 4. How do you interact with the controller? 5. What is the interaction like between the controller and other managers (of different hierarchies)? 6. Are the responsibilities of the controller clear, defined, and formalized for everyone in the company? Does it happen this way in daily routines? 	<ol style="list-style-type: none"> 7. In your perception, how does the training/qualification of the controller occur? 8. Does management encourage the training/qualification of the controller? How? 9. What do you consider most important in a controller professional working in the company? 10. Mention potential improvements for the controller to be more effective in making contributions to the business. 11. What are your expectations regarding the controller in the company and in the business?

Note. Prepared by the authors.

semi-structured script and data collection forms. In total, 19 interviews were conducted (one accountant was interviewed twice) in 9 different companies, from March to August 2021, all of them recorded and transcribed. Only 4 out of the 19 interviews were conducted remotely via Google Meet, while the rest were conducted in person. Additional and complementary notes using a field diary were taken during or after the interviews. The average interview duration was 59 minutes, with the shortest interview lasting 17 minutes and the longest 2 hours.

The nine companies are privately held, national, and family-owned, belonging to the industrial sector (3), commerce (5), and services (1). The prevalence of family-owned businesses in the region where the study was conducted was not intentional but rather a common feature. Family-owned businesses are the most traditional form of companies, characterized by the interaction between family and business (Sharma et al., 2012). Among the companies, it was found that 3 have been in the market for 20 years or less, 2 for over 60 years, and the remaining companies have been in operation for more than 21 up to 49 years.

As for the profile of the accountants, 6 are controllers, and 3 are administrative directors/controllers. The average age of the professionals is 39 years. In terms of gender, there is a predominance of males. The average length of academic education is 13 years, and the average length of experience as an accountant is 12 years. On average, professionals have been with their current company for 11 years. However, one of the respondents has only been there for 2 years, while the professional with the longest tenure in the company has been there for 23 years.

Among the participating managers in the research, the predominant role is that of administrative director, and only one is not a partner in the company. The interviewees include a CEO and a CFO. The average age is 47 years, with only one female manager among the interviewees. In terms of education, 2 managers do not have a college degree, 1 has a master's degree, and the rest have undergraduate and/or specialization degrees in business-related fields. The average length of time managers have been in their roles is 22 years.

The qualitative analysis was conducted through content analysis, which included pre-analysis, material exploration, results processing, inference, and interpretation (Bardin, 2016). Generic categories of biographical and relational identities (Dubar, 2005) were established a priori. Despite the predefined categories, the study maintained a characteristic subjective qualitative approach that allowed for an inductive and open investigation (Byrne & Pierce, 2018) during the analysis process.

To operationalize the analysis, after transcribing the interviews, NVIVO12® was used to organize the data,

assist in coding, and generate reports. The initial categorization phase identified patterns and themes that emerged in the participants' responses. Data were grouped into units of meaning and later into categories. Subsequently, a more selective reading of the interviews and categorizations, both a priori and a posteriori, was performed to identify the most salient themes and interpret meanings and interactions. Figure 4 illustrates the analysis model used.

Figure 4 - Analysis Model of Business Partner Controllers' Identities



Note. Developed by the authors.

The proposed analysis model is based on the construction of professional identities for business partners as a result of a double transaction between: (a) the business world - the agent/institution that assigns roles to professionals to be assumed - and business partner controllers - who incorporate certain identities; and (b) individual trajectories.

4 Presentation and Analysis of the Results

4.1 Mapping of Relational and Biographical Processes

Many elements of the biographical process, as well as the relational process, do not have a single or predetermined allocation (Dubar, 2005), they result from the situated analysis and judgment of the researcher. This is not considered a problem and does not diminish the findings. In this sense, the data and analyses presented constitute

the professional identities of business partner controllers and were identified in interviews with the participants.

In the biographical process, which reflects the professional trajectories, education, and experiences of these professionals, based on personal narratives, the following elements stood out in the statements of the controllers: inherited social, ethnic, and class identity; inherited values; the centrality of work in childhood as a family and cultural legacy; significant people; socioeconomic challenges; a focus on individual effort; aspired/claimed belonging; and professional fulfillment.

The relational processes were identified based on the analysis of interviews with managers and business partners controllers, as well as data forms filled out by the participants. They are rooted in employment histories, the world of work, educational journeys, as well as the roles played by the individuals.

From the statements and multiple elements analyzed, the interrelation is present, even though it is not always comfortable for professionals to assume and incorporate the roles into their identities. The main constituent identity-related elements are: centrality of work; linking theory-practice; experiential learning; socio-professional interactions and teamwork; information technology (IT); informatics and administration as complementary to identity formation; interdisciplinary knowledge; multiple responsibilities (strategic and operational); sacrifices; people management; and change management and business management.

Thus, the individual trajectories of each controller make up the biographical processes that represent internal commitments resulting from a subjective transaction between the inherited identity, a product of their history, and the aspired identity, the pursuit of personal fulfillment and recognition. Continuity can occur, as seen in the aspect of the centrality of work in life, a prominent element of family and cultural heritage. However, there can also be rupture, as in the case of the element of socio-economic difficulties, with the internal commitment to creating a different reality.

On the other hand, the relational identity process involves external negotiations between the business world, what is attributed and expected from the professional, and what the controller incorporates and assumes for themselves. In this objective transaction, social recognition depends on what is attributed being incorporated. This is the case with multiple responsibilities aimed at both strategic and operational roles being carried out cumulatively and simultaneously.

The analysis of the identity formation of business partner controllers, based on the articulation between relational and biographical processes, is the focus of the following

section. It is important to note that, due to space limitations, this study includes only a few excerpts from the interviews in the text.

4.2 Analysis of Professional Identities of Accountants in the Role of Business Partners Based on Relational and Biographical Processes

Initially, it was found that the choice of Accounting, the entry course into the profession, except for one of the professionals, was not their first choice but rather what they considered possible due to their socioeconomic situation. From the beginning of their life (biographical trajectory), the mark of scarcity, a social characteristic resulting from their humble origins, was present. Thus, the primary motivation was to change this condition; a profession that would provide a career, employment, and financial stability (desired identity). Nevertheless, they were unaware of the profession when they made the choice. As Accounting became a part of their work routine during their undergraduate studies, they developed an identification with the profession.

Despite considering their work in the field during their undergraduate studies satisfactory, they acknowledged that time and financial limitations negatively influenced the learning process. Specific situations that were recalled in their narratives, as well as the physical and emotional strain they experienced throughout their life journey, education, and work, moved some professionals. The difficulties they faced were largely due to financial hardship, a socioeconomic situation that had been present since childhood. Therefore, working continuously, often in more than one job, without breaks or vacations, was a necessity for survival and a way to build a better life.

The professionals share a sociocultural context with similarities. Work as a central aspect of life has been present since childhood, is a constitutive element of their professional identity, and continues to be prominent in their daily lives, as exemplified by excerpts from the controllers' interviews: "I want to honor my parents and work as hard as they did"; "my journey has never been limited to eight hours." The roots of this centrality of work in life are in the inherited identity because family and culture placed a high value on hard work; the professionals, in turn, embraced this and continued to reproduce such an identity (Dubar, 2005).

The centrality of work was also expressed from the perspective of the managers, as exemplified in the interview excerpt: "They embraced the role and are extremely responsible and committed." Therefore, it is expected that the internal commitment assumed by the controller, combined with an identity attributed by others and converging with their own, leads to social recognition. In this sense, the professionals demonstrated a positive identification with the work and profession they engage in

(Dubar, 2012). It was through accounting that they made it possible to improve their socio-economic situation and build a career, meaning that the desired identity at the time of choosing the course, as one of the controllers stated in the interview: "I see myself fulfilled. I think I managed to reach where I wanted to be." They currently consider it a choice, even if the profession was not their initial preference.

Furthermore, the centrality of work, predominant among the surveyed professionals, seems to lead to less social interaction with people not connected to work or their closest family circle. Thus, sacrifices become another constituent element in the identities of business partners controllers and manifest in different ways. They refer to various aspects of life, both personal and social, as exemplified by one of the controllers: "I don't participate in social or service clubs... precisely due to time constraints. Yes, I would like to participate." Many had to forgo social interactions to avoid further limiting their time with family. Others, for example, chose to stop teaching, an activity that brought them satisfaction, in order to focus exclusively on their work in the company.

Sacrifices are also linked to socio-economic origins when freedom of choice is limited. The decision to pursue a profession, for example, was primarily due to financial limitations. The desired identity included a better quality of life and recognition. Other sacrifices were made, many in favor of the profession, either by centralizing work, employment, and/or incorporating roles that allowed for socio-professional recognition. This is the case with multiple responsibilities, which require balancing the strategic role with the operational role and have become an increasing burden due to the expansion, diversification, and complexity of business, the market, and the socio-economic and political context as a whole. An excerpt from an interview with a manager illustrates this: "This new role he took on... it was a challenge for him, but I say it's maybe a big test, you know, to test his capacity." Despite incorporating almost exclusive dedication to work as normal and expected, the findings indicate that an identity crisis is emerging. Some report the need and initiative to balance the different spheres, a social and personal transition in which the forces present in the structure of their professional and career trajectory require personal reevaluation (Kolb, 2015).

Experiential learning and ongoing practical-theoretical learning as a constituent element of identity manifested in different ways throughout the professionals' trajectories. This lifelong learning is a response to pressures and provides a perspective on the need to grow and develop to survive (Kolb, 2015). In this regard, one of the managers stated in the interview: "The biggest challenge is in the management area, which is related to controlling, which is something that is continuous learning, not only from experience but also from courses." Thus, ongoing education

allows professionals to keep up with the constant changes in the contemporary socio-economic environment and gain social status recognition; it is valued as an important component of employment trajectories, access, and exit from employment (Dubar, 2005). Additionally, it consolidates institutionalized learning and training processes - both academic and formal - or informal, such as experiential learning.

In the work and employment experiences of the controllers, the prevailing theme was the quest for knowledge and skill development, curiosity about the new, being receptive to change, or even breaking paradigms, rather than sticking to processes or techniques they already mastered. This contributes to their development as versatile, active, and future-oriented professionals (Granlund & Lukka, 1998). Experiential learning through the connection of theory with practice, especially in the workplace, expands and complements formal education and drives personal and professional development. It allows individuals to make sense of a specific concept by connecting it to their own experiences (Kolb, 2015). This is exemplified in an excerpt from an interview with a controller: "Formal education alone doesn't solve it; it's formal education plus work." It was this combination that facilitated their identification with the profession during their undergraduate studies.

Regardless of the context in which resources were developed, the experiences resulting from processes of socialization equipped business partners to perform their roles. This aligns with the study by Baron and Henry (2010), which emphasizes deliberate practice in entrepreneurial action. In this study, professionals engaged in deliberate open practice (experiential) in a technical-operational sense. However, for business partners, as well as for managers, prolonged and highly focused deliberate practice is not possible due to the dynamic and rapidly changing nature of both short and long periods of time (Baron & Henry, 2010). Therefore, the appreciation of practice was unanimous among participants, both managers and business partners. As one of the managers emphasized: "It's experience that makes a person learn; it's the lived experience." And a controller also stated: "You gain experiences that will help in your development." This reinforces the idea that experiential learning (Kolb, 2015) is relevant in the formative process, as well as the interconnection of action and relationships that occurs in experiences, contributing to the formation of identities (Dubar, 2005).

Socioprofessional interactions are strongly associated with the identity constitutive process and are directly linked to the formative and learning journey. It is considered that learning is both cognitive (stored in individuals' minds) and cultural (knowledge materialized in cultural artifacts, transferred from one individual to another). In this sense, interaction and exchanges with people from different areas and departments of the company, especially those

with different backgrounds and experiences, as well as interorganizational multidisciplinary interactions, facilitate professional learning. In other words, interactions between people and the environment in which they are embedded (social and personal knowledge) generate new knowledge (Kolb, 2015). In this regard, some managers mentioned in interviews: "Having a good network is important; it's not enough to be up-to-date without talking to someone in the sector," and "There are some partnerships that will help a lot... there's external auditing... that adds a lot." Additionally, working together (Weber, 2011), sharing knowledge, and encouraging the qualification of their team allowed for decentralization (Järvenpää, 2007) and delegation of responsibilities, which is important for professionals to move away from operational activities.

It was observed that both managers and controllers sought to promote diversity in professional interactions, including through business consultancy (mainly legal, corporate, and labor), participation in conventions, visits to other companies, and business trips to observe different realities and markets. The proximity of managers (Burns & Baldvinsdóttir, 2005) encourages business partners to expand their socioprofessional relationships and develop an understanding of different areas of expertise (Weber, 2011). However, one point of concern identified was the homogeneity in some cases within the team of the controller department, even in non-accounting activities and sectors. As one controller mentioned in an interview: "We have a team... everyone is a trained accountant... a person who joins us can already harmonize with us... and get the job done." While this is seen as positive for promoting faster integration and efficiency in tasks, it can also hinder the ability to restructure knowledge and solve problems from different perspectives and conceptions.

The relationship between learning and action is a valued identity element for managers. The formative journey resulting from practical learning in different jobs has enabled the development or enhancement of IT or digital skills, creating opportunities for the role of business partner (Goretzki et al., 2013). This is exemplified by the statements of controllers in interviews: "An opportunity arose... I started working for a systems company," and "This foothold in technology... has always been essential in my professional activities." Such knowledge has enabled active involvement in planning and implementing internal information systems tailored to the business, providing autonomy favorable to the smooth operation of these processes. Along with the need to meet management's expectations for reliable, timely information in various formats and analytical levels, business partners have engaged with IT professionals. This has led to the prominence of the professional among managers, as well as greater credibility and trust in the information

and analyses provided to top management for decision-making. These results align with those identified by Caglio

(2003). They are also observed in the interview excerpts from managers, for example: "Bringing in new tools. For example, our BI... today, it's much better," and "A strong point... was changing our ERP, it was precisely about providing information so that we could have this support."

Thus, information technology is present in the trajectory as a constitutive element of the professional identity of business partner controllers and is highlighted as significant for both professionals and managers. Knowledge of technology has become part of their identity as a result of experiential learning (Baron & Henry, 2010; Kolb, 2015). All controllers have worked or are working in IT processes to varying degrees; the implementation, structuring, or improvement of information systems has been perceived as a professional differentiator. The recognition of professional merit and the trust placed in the controller by managers resulted from structural and process changes, which were based on IT knowledge. They solidified themselves as members of management teams and agents of organizational change (Granlund & Lukka, 1998), partly as a result of their IT knowledge, as well as their understanding of the organization's operations (Granlund & Lukka, 1998; Hyvönen et al., 2015; Järvenpää, 2007). However, despite technological knowledge being present in their professional identity, the roles were predominantly operational in these activities. This indicates that, although it is not yet possible to assess the effect on the work as a whole, digital transformation has an impact on work, profiles, skills, and professional identities (Heinzelmann, 2018), and it is likely to be significant (Leitner-Hanetseder et al., 2021).

The findings also pointed to hybridization associated with flexibility and the transfer of knowledge, tools, and techniques among professionals and other groups of experts (Caglio, 2003). In this study, hybridization between controllers, IT professionals, and the management of the company stood out. Knowledge in the fields of Management and Computer Science complemented the professionals' identity formation. Regarding computer science, it permeated the professionals' trajectories and was relevant for high employability and the expansion of experience, facilitating independence in structuring data and analyzing information for decision-making and promoting changes in organizations. In the field of Management, professionals sought to improve, especially in business and strategic areas, aligning with their desired identity (to be a business manager) (Dubar, 1998) and taking on the required strategic and leadership roles. This demonstrates the multiplicity present in identities, which were constructed over the course of their professional journey. Understanding the actions of these professionals from their perspectives and those of managers allowed us to explore the inner workings of the action systems in which individuals are involved to uncover identities.

Therefore, the presence of different fields of knowledge

- Management, Accounting, and Computer Science - indicates a distinctive professional hybridity. In the same vein of complementary value are in-depth knowledge of tax and corporate matters, which allowed professionals to anchor strategic prospects and positions and generate economically measurable results. This interdisciplinary approach is highlighted by managers in interviews: "having knowledge of people management, legal knowledge, and technological knowledge... you don't need to be a master, but you have to have good discernment in these areas," and "knowledge of controlling... the issue of tax planning." These findings reinforce previous studies that already pointed to knowledge in IT (Hyvönen et al., 2015; Järvenpää, 2007) and an understanding of areas of expertise beyond the accounting realm (Weber, 2011) as associated with the roles of business partners controllers .

It was identified that professionals are subject to multiple responsibilities, which supports findings from other studies (Alves et al., 2022; Horton & Wanderley, 2018; Morales & Lambert, 2013; Souza et al., 2020). The hybridity of responsibility is attributed to controllers by the managers themselves, who demand the performance of cumulative and sometimes contradictory roles. While senior management intensifies the demand for greater strategic involvement, proactivity in setting directions, business knowledge, communication skills, and people management, for example, they prioritize operational roles. Professionals seek to act in accordance with management's expectations, as performing roles to meet significant others' expectations has been happening since the initial stage of socialization. It was observed that professionals incorporate this identity and, at the same time, see themselves as business partners and traditional controllers.

These findings also reinforce results from previous studies regarding hybrid roles (Karlsson et al., 2019; Souza et al., 2020), the expansion of organizational roles (Wolf et al., 2020), sometimes combined with the challenge of articulating or influencing their roles and dealing with expectations (Goretzki et al., 2013; Vaivio, 1999). However, the findings limit the idea that the controller's position, status, and influence within the organization enable them to control their own work (Lambert & Sponem, 2012). In this study, it was found that at times, these professionals are constrained in such requirements, including purely operational issues. Thus, part of what is considered "dirty work" (Morales & Lambert, 2013) continues to fall under the responsibilities of these controllers. The definition of "dirty work" is associated with the execution of routine, operational, and delegable tasks, especially when these tasks may imply association with a devalued identity, hindering efforts to construct a more valuable (self) identity as a business partner (Morales & Lambert, 2013).

The division of labor within the accounting function

- business partner versus traditional accountants - is exacerbated because both are simultaneously necessary (Granlund & Lukka, 1998). What the findings emphasized is that senior management expects the same professional to efficiently assume both roles, sometimes unnecessarily, which is surprising given the narratives of many managers regarding their desire for professionals to take on more strategic roles. This ambiguous position of management generates conflict (Byrne & Pierce, 2018; Horton & Wanderley, 2018) and disrupts the very identity formation of controllers. This aspect deserves attention, first because despite their efforts, professionals cannot fully meet the demands, and second, senior management considers that strategic performance needs improvement. The alternative for some interviewed accountants was to transition to business management roles with the status of controllers. In doing so, they proudly and virtuously serve and preserve the valuable image they propose for themselves (Morales & Lambert, 2013): that of a controller business partner.

In this sense, the findings indicated that, in general, business partners controllers aspire to assume top management roles within the business. This is indicated by controllers in the interviews: "I plan to continue here in the group... in business management... I no longer see myself... as just an accountant, in the future," and "my professional perspective is... to be the main manager of the company." This would be a way to seek disconnection from operational activities. These latter activities can be associated with the so-called "dirty work" (Morales & Lambert, 2013), functions perceived as devalued, undesirable, whether or not they are compatible with a claimed identity, and contrary to what makes the profession attractive and rewarding. Presumably, a position in senior management would bring enough influence to effectively stop performing or delegate such activities that do not add prestige to a business partner.

Despite these challenges, the professional perceives themselves working closely and in a different role with management (Burns & Baldvinsdottir, 2005), with influence, being consulted and heard in the decision-making process (Goretzki et al., 2013; Granlund & Lukka, 1998; Hyvönen et al., 2015; Janin, 2017; Järvenpää, 2007), and making contributions to the business and future-oriented (Ahrens, 1997; Baldvinsdottir et al., 2009; Goretzki et al., 2013; Granlund & Lukka, 1998).

In summary, the results of this research demonstrated that in the negotiation between the subjective (biographical) and objective (relational) transactions of business partners controllers, the following elements stood out in the identity formation: centrality of work; socioeconomic background; sacrifices; employability; ongoing experiential learning; multidisciplinary socioprofessional interactions; tax and corporate competencies; responsibility hybridity; professional hybridity (administration and informatics);

and management.

5. Final Considerations

This study analyzed how the professional identities of accountants in the role of business partners controllers are formed in light of the socialization processes within the action systems in which they are embedded. The findings indicated that the biographical and social processes integrated the construction of the identities of these professionals in a continuous and complex process, which does not simply result from a conscious choice. Instead, it involves articulating and negotiating externally assigned roles, especially in the business world, with one's own identity.

The formation of the professional identity of accountant business partners controllers consists of multiple elements. Socioeconomic background, marked by a scarcity of resources that leads to the (possible) choice of the profession, also provided an opportunity to improve socioeconomic status and build a career. The centrality of work, a heritage from the family context in childhood, was maintained throughout the professional journey, requiring sacrifices, another element present in various aspects of personal and social life. Continuous experiential learning, a necessity imposed to keep up with the constant changes in the contemporary environment and which fostered identification with the profession, served to drive personal and professional development and equip controllers to perform different roles. It also reflected in employability, which is associated with knowledge and engagement in specialized areas beyond the accounting field, such as tax and corporate matters, IT, and management.

Professional hybridity, particularly in the fields of IT and management, allowed for the development and enhancement of competencies throughout the journey and provided a foundation for strategic perspectives and positions. Furthermore, multidisciplinary socio-professional interactions contributed to an understanding of different areas, enabling the acquisition, creation, and sharing of knowledge.

Another inseparable element of these business partners controllers is the hybridity of responsibilities, represented by the requirement to perform cumulative roles (strategic and operational). While senior management reinforces the desire for improved strategic performance, it assigns operational roles to the professional even when there is no need or when someone else has already been designated for such roles. To deal with management's expectations, the professional assumes both the role of a business partner and that of a traditional controller. In other words,

in the action systems in which they are embedded, virtual identities (assigned by the corporate institution) that confer status and administrative management power (administrative director) but also demand operational

roles shape the real identities of business partners.

In the face of role conflicts (Byrne & Pierce, 2018; Horton & Wanderley, 2018) and the need to be efficient in both roles, many professionals sought to disengage from operational activities (traditional controller), preferring not to be labeled or associated with a virtual social identity (Dubar, 2005) of an accountant, but rather as a manager, entrepreneur, or businessman. It was observed that the self-predictive identity of many controllers is associated with the practice of management. This may indicate a nested identity issue (Horton & Wanderley, 2018; Taylor & Scapens, 2016); and perhaps, it suggests a weakening of the sense of belonging to a single category. In other words, they are not recognized as being tied to the profession but rather to the individual and their position in the company.

Finally, the professional identity of business partners controllers is an ongoing process that negotiates, incorporates, or rejects assigned identities and (re) constructs non-static forms of identity, precisely because the constituent elements are also mutable. To a greater or lesser degree of uncertainty and duration (Dubar, 2005), signs of identity crises emerge, primarily perceived by more experienced professionals with life and career trajectories marked by socio-economic difficulties, sacrifices, or significant events. In this regard, the practical contribution of the study for professionals points to elements of their identity that, when recognized, can lead to new ways of acting in the profession. For companies, the results highlight the need to understand and contribute to better alignment between operational and strategic activities.

The study had limitations; the selection of the 18 participants from nine different companies was convenience-based. The results cannot be generalized, as is typical of qualitative studies. It is worth noting that despite the findings being generated from various sectors, similarities in cultural, socioeconomic, and career characteristics were identified among the professionals, possibly because the study was concentrated in one region of Santa Catarina. Therefore, they represent the construction of professional identities in a specific context and territorial region, which requires caution when interpreting identity-related issues if applied to controllers from other specific regions.

Additionally, the results can be directed towards comparative studies between business partners and entrepreneurial accountants, for example, to examine distinctive elements of their identities. Furthermore, studies focusing on conflicts between managers and business partners are relevant.

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