ARTICLE IN PRESS

Critical Perspectives on Accounting xxx (xxxx) xxx

Contents lists available at ScienceDirect

Critical Perspectives on Accounting

journal homepage: www.elsevier.com/locate/cpa

Full length Article

The productive accountant as (un-)wanted self: Realizing the ambivalent role of productivity measures in accountants' identity work

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ARTICLE INFO

Keywords:
Accountant
Identity work
Unwanted self
Productivity measures

ABSTRACT

How do accountants experience and respond to increasing productivity pressure and a corresponding measurement regime monitoring their work? Drawing on case research in an international technology company, our study problematizes that productivity measurement tends to build on the assumption that accountants perform primarily routinized and standardized tasks that are amenable to quantification. However, this assumption can contradict their business partner identity, which they perceive as entailing complex, varying, and strategically oriented tasks that are difficult to measure and evaluate in standardized units. We find that accountants' realization of this ambiguity in productivity measurement can make them recognize the (potential) unwanted self that an unreflective subordination to those measures might give rise to. We further illustrate how, to protect their aspired identity against the entrenchment of such an unwanted self, accountants (subtly) resist productivity measures. We thus show how accountants resist the very technologies that otherwise form their tools of the trade and shape a crucial part of their occupational identity and status. Overall, by focusing on the ambivalent role of productivity measurement, this study contributes to our understanding of the organizational dynamics that make accountants' business partner identity fragile. We demonstrate how productivity measures can produce a false sense of clarity and direction and an incomplete representation of an occupational identity, which also renders problematic the transparency and comparability that those measures produce.

> There is a school of thought that just getting the books closed accurately on time, like hitting your quality metrics but never getting any more productive, is falling behind. (Corporate Controller, TechFirm)

1. Introduction

Accountants often strive to establish themselves as professionals who fulfil an important role in their organizations. A crucial part of

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https://doi.org/10.1016/j.cpa.2022.102504
Received 21 June 2021; Received in revised form 19 July 2022; Accepted 20 July 2022

Please cite this article as: Lukas Goretzki, Jan A. Pfister, *Critical Perspectives on Accounting*, https://doi.org/10.1016/j.cpa.2022.102504

this struggle for recognition (Morales & Lambert, 2013) is the attempt to dissociate themselves from stigmatized stereotypes such as the bean-counter (see Jeacle, 2008). According to this stereotype, an accountant focuses “on recording, data inputting and reporting tasks instead of decision-making related tasks” (Järvinen, 2009, p. 1188) and produces “financial information which is regarded as of little use in efficiently running the business” (Friedman & Lyne, 1997, p. 19). Studies thus indicate that accountants engage in identity work guided by the business partner role model (Goretzki & Messner, 2019; Morales & Lambert, 2013). This role model draws on the notion that accountants possess “the willingness and ability to provide more added value to the management (decision-making and control) of the companies” (Järvenpää, 2007, p. 100) and perform a strategically important role in organizations (Granlund & Lukka, 1998; Russell et al., 1999; Siegel, 1999, 2000a, 2000b, 2000c; Siegel et al., 2003a, 2003b).

However, establishing oneself as a business partner seems insufficient for contemporary accountants to secure legitimacy in an organization (see Järvenpää, 2009). As a support function that is often associated with the generation of overhead costs, accountants increasingly find themselves confronted with the expectation to perform their tasks in cost-efficient and productive ways (Armstrong, 2002; Pfister & Lukka, 2019). Whilst the pursuit of productivity[1] – usually accompanied by a strict accountability regime – has always shaped the work of blue-collar workers (Knights & Collinson, 1987), it increasingly affects white-collar or knowledge workers (Cushen, 2013; Cushen & Thompson, 2012), not least accountants (Goretzki & Messner, 2019). Companies intend to streamline their administrative processes through automation, augmentation, and the elimination of redundant activities. Consulting firms boost this development by propagating benchmarks for “world-class” accounting and finance processes.[2] This often also materializes in rearranging accounting work through outsourcing or the creation of shared service centres (Herbert & Seal, 2012; Rothwell et al., 2011; Seal, 2017; Seal & Herbert, 2013) and is accompanied by a growing demand for accountants to prove their productivity. The current discourse thus incorporates a dispositive (Foucault, 1980; Villadsen, 2021) that intends to regulate accountants’ identities (Alvesson & Willmott, 2002) based not only on the business partner role model but also on the notion that accountants must perform their work productively, evidenced and verified by quantitative measurement.

Accountants are an intriguing occupational group to explore the link between identity and productivity measurement. Creating and monitoring distinct calculable entities are an inherent part of their job (see, e.g., Vaivio, 1999). Metrics are their tools of the trade and can be closely linked to their occupational identity. Through the pursuit of productivity, however, accountants themselves are turned into calculable entities that are managed by accounting and a productivity-focused accountability regime (Armstrong, 2002; Pfister & Lukka, 2019). The question, hence, is how do accountants experience situations in which their productivity is quantified, monitored, and controlled?

The present paper aims to investigate how accountants’ experience with and responses to productivity measures relate to their occupational identity. Using an abductive methodology, we explore these questions through a case study at TechFirm, a large international technology company. Our field work traces how the accountants at the case firm were confronted with an emerging productivity regime supported by corresponding measures that initiated a subjectification process aimed at manifesting the “productive accountant”. Whilst, at first, accountants were amenable to demonstrating performance improvements through the new metrics and participated in their own disciplining, they realized over time that subordinating themselves to those metrics would eventually downgrade what they do and who they are and confront them with an unwanted self against which they needed to protect their aspired identity.

Except for the study by Pfister and Lukka (2019), in-depth research on the quantification of accountants’ work is still scarce. The authors illustrate that, under a specific condition which depends on the interrelation of different management control practices, performance measures can play an important role in motivating accountants to strive for improvements and innovations in their work. However, the potential *challenges* for accountants that emerge from the measurement of their productivity deserve further scholarly attention. Vaivio et al. (2021) demonstrate that the combination of discourses and concrete performance metrics can play a vital role in shaping actors’ sense of self. The authors argue that metrics are powerful resources for identity regulation (see Alvesson & Willmott, 2002) because they can amplify broader discourses by producing persistence, clarity, transparency, comparability, and direction. The authors further suggest that “accountants’ identity projects, built upon discursive aspirations and the powerful rhetoric of management agendas […] may benefit from more systematic, tangible work-related measurements” (p. 41). In this study, we directly build on and address Vaivio et al.’s (2021) proposition. Productivity-oriented management agendas draw heavily on quantification, and we explore how those measures are implicated in creating the “productive accountant”. Our study examines how this process relates to accountants’ identity work, and how it plays out in a multi-discourse setting where the productivity ideal challenges – and is challenged by – aspirational identities such as the business partner (Goretzki & Messner, 2019; Morales, 2019; Morales & Lambert, 2013). We hence critically examine the consequences of the idealized management- or consultancy-oriented productivity agenda (Vaivio, 2008, p. 64) that drives (accounting) change initiatives in many organizations.

Our findings add nuance to those of Vaivio et al. (2021), especially the notion that the measures’ resulting *clarity* and *direction* exert constitutive power on actors’ identities. We demonstrate that these features not only support but also potentially obstruct identity regulation, thereby triggering protective identity work. This act of protection can occur when actors struggle with the consequences of the clarity and direction that measures produce and perceive that those features reflect values, ideals, or objectives which contradict

[1] Productivity is here defined in line with the Oxford Dictionary as “the effectiveness of productive effort, especially in industry, as measured in terms of the rate of output per unit of input.”

[2] See for example the following reports by PwC (2017), Gartner (2018) and McKinsey (2021) [https://www.pwc.se/en/pdf/pwc-finance-effectiveness-benchmark-report-2017.pdf; https://www.gartner.com/en/finance/insights/finance-function-efficiency; https://www.mckinsey.com/business-functions/operations/our-insights/finance-2030-four-imperatives-for-the-next-decade; retrieved May 19, 2022].

those underlying their aspired identities. We argue in this context that due to the alluringly intuitive nature of using productivity measures to evaluate accountants' performance, those measures can create a false sense of clarity and direction that might render fragile aspirational identities which draw on values and ideals that are less amenable to quantification. In this vein, we also elaborate on how this false sense of clarity and direction shapes an incomplete representation of accountants' identity, making the resulting transparency and comparability of those measures problematic.

Our findings thus contribute to prior research on accountants' identity work (Goretzki & Messner, 2019; Morales, 2019; Morales & Lambert, 2013) by demonstrating how accountants struggle when trying to align the ideals they associate with their business partner identity with the (alleged) clarity and direction produced by a productivity-oriented accountability regime. Moreover, those insights contribute to this stream of literature by adding nuance to the notion that the business partner identity is fragile. More specifically, we discuss how the fragility of the business partner identity relates to the idea that identities are contested. We showcase that critically engaging with productivity measures and trying to repair them (Jordan & Messner, 2012) can be forms of protective identity work (Petriglieri & Stein, 2012; Petriglieri, 2011) through which actors try to protect aspirational elements of their identity. We reason that accountants present an interesting occupational group, since their identities are constantly subject to lingering (see Tillema et al., 2022) negative stereotypes and hence counter-identities from which they seek to dissociate themselves (see Jeacle, 2008). Furthermore, our study provides insights into how the measurement of productivity relates to the effects of financialization on knowledge workers such as accountants (Cushen, 2013; Cushen & Thompson, 2012).

The remainder of the paper is organized as follows: We first review existing studies on accountants' identity work and present our conceptual perspective. We then elaborate on the design of the empirical study and present the empirical analysis. In the final section, we discuss the main findings and implications of our study and provide ideas for future research.

2. Prior research and conceptual background

2.1. Accountants' identity work and disciplinary discourses

Identity refers to an actor's sense of self (Brubaker & Cooper, 2000) – the meanings they attach to themselves (Brown, 2015). Identities are constructed subjectively "as reflexively organized narratives" (Brown & Lewis, 2011, p. 872) which emerge from actors' experience and engagement in various, and sometimes competing, discourses (Alvesson & Willmott, 2002). Authors have argued that identities are "constituted within discursive regimes which offer epistemological opportunities ('spaces') for individuals to evolve creatively conceptions of their selves" (Brown & Lewis, 2011, p. 872). Discourses thus confront actors with different aspirational identities or "preferred versions of the self" (Thornborrow & Brown, 2009, p. 357) that guide and discipline their identity work (Alvesson & Willmott, 2002). Drawing on these ideas, several studies have examined how accountants construct their occupational identities (Ahrens & Chapman, 2000; Goretzki & Messner, 2019; Goretzki et al., 2013; Järvinen, 2009; Lambert & Pezet, 2011; Morales & Lambert, 2013; van der Steen, 2022). For example, Ahrens and Chapman (2000) observe how accountants draw upon discursively available ideas and amalgamate them with individual experiences to arrive at identities that reflect "flexible yet recognizable articulations of practice" (p. 496). Goretzki et al. (2013) explore how engagement with an occupational community can provide accountants with templates that guide their identity construction.

Other studies have focused on the challenges that accountants experience when attempting to establish an aspirational identity. These studies acknowledge that identities are subject not only to actors' feelings of insecurity but also the judgement and potential rejection of others (see Brown & Coupland, 2015; Gabriel, 1999; Humphreys & Brown, 2002; Knights & Clarke, 2014). To address such insecurities that are "a permanent feature of everyday experience" (Collinson, 2003, p. 532), actors engage in identity work, which comprises activities aimed at "forming, repairing, maintaining, strengthening or revising the constructions" that produce their sense of self (Alvesson & Willmott, 2002, p. 626). Those activities refer to actors' endeavours to develop a sense of ontological security and "a protective cocoon" that shields them against the various identity threats which might emerge in everyday life (Guo, 2018, p. 23). Analysing how accountants experience such fragility in their efforts to establish a business partner identity, Morales and Lambert (2013) detail those actors' struggles when trying to avoid "dirty work" (Hughes, 1951), which is characterized as demeaning work. Complementing this research, Goretzki and Messner (2019) demonstrate how accountants address the fragility of the business partner identity on both a frontstage and a backstage and how interactions on these stages help them craft a stable and coherent identity narrative but, at the same time, contribute to its instability.

Overall, prior studies provide insights into how ideals and associated practices embedded in broader discourses are implicated in accountants' identity work. These studies demonstrate that discursively available role models (see Watson, 2008) provide accountants with normative ideals (Giddens, 1991; Goretzki et al., 2021; Guo, 2018) that discipline them in making sense of who they are or want to – or should – be (Alvesson & Willmott, 2002; Sveningsson & Alvesson, 2003). Such discursive regimes limit, define, and normalize "vocabularies of motive" (Mills, 1940; Thornborrow & Brown, 2009, p. 370) and promote social norms through which individuals are "targeted, adjusted and corrected" to conform (Moonesirust & Brown, 2021, p. 506). These norms can be seen as effects of power that lead accountants to carefully control their professional conduct (Thornborrow & Brown, 2009).

Indeed, prior accounting research emphasizes the connection between discursive regimes and accountants' identity work and illustrates that establishing normative ideals requires accountants to perform certain acts to transform themselves (Goretzki & Messner, 2019; Lambert & Pezet, 2011; Morales & Lambert, 2013). Whilst some studies have implicitly examined the disciplinary effects of discourses (Goretzki & Messner, 2019; Morales & Lambert, 2013), Lambert and Pezet (2011) explicitly focus on accountants' subjectivation and acts of (self-)disciplining in light of a certain ideal. The authors show how accountants act on themselves and others to be or become legitimate truth-tellers in an organization. Accountants might, however, also resist disciplinary mechanisms that attempt to instil certain ideals in them. Investigating accountants' involvement in risk management, Tillema et al. (2022) show how accountants who have established an identity as "guardians of process management" deal with expectations towards them to become business partners. The authors explain that accountants struggling with the business partner identity "fall back on well-learned behavior" (p. 40) "anchored in their lingering identity" (p. 42) rather than subjugating themselves to the business partner role model.

In summary, the process through which accountants form a sense of self is characterized by practices of acting upon themselves and others to realize (or resist) discursively propagated ideals. This process can be affected by others' attempts to regulate accountants' identities (Alvesson & Willmott, 2002). In Section 2.2, we expand on the discussion about accountants' identity by integrating the notion of productivity.

2.2. The construction of the "productive accountant" as a calculable entity

Whilst prior research on accountants has mostly focused on how the business partner role affects their identity (work), the professional discourse around the accountant is increasingly infused with other normative ideals. As a staff function, accountants are expected to perform their tasks in more productive and cost-efficient ways and to (self-)monitor and (self-)manage their performance by employing corresponding measurement systems. Like the business partner, productivity represents a discursively available ideal to which accountants are expected to conform (see Watson, 2008). This is usually connected to broader initiatives associated with the quest for productivity. For example, to lower the cost of accounting work, organizations often reorganize accounting processes, draw on shared service centres and outsourcing solutions (Herbert & Seal, 2012; Rothwell et al., 2011; Seal, 2017; Seal & Herbert, 2013), or employ digital technologies that enable the automation or augmentation of accounting procedures (see Korhonen et al., 2020). Productivity thus gives rise to management (and consulting) agendas that increasingly affect accounting functions.

Although the business partner discourse grants accountants flexibility to interpret and translate the business partner ideal into action (see Morales, 2019), productivity seems to confront them with a more rigid accountability regime (Armstrong, 2002; Pfister & Lukka, 2019) anchored in a quantitative disciplinary apparatus. In a recent study, Vaivio et al. (2021) discuss the role of quantification in the context of identity regulation and argue that measures linked to professional discourses support the disciplining of actors. The authors explain the role of metrics in identity regulation by referring to the persistence, clarity, transparency, comparability, and direction they produce. They claim, based on their analysis, that accountants' identity projects might benefit from a strong quantification of professional discourses (p. 41). Following their argumentation and transferring it to our context of the productivity discourse, we would expect quantitative support through metrics to exert strong disciplinary effects on accountants' identity work. One could hence propose that quantification amplifies the productivity discourse and facilitates the creation of the "productive accountant".

Drawing on this idea, we can presume an interesting dynamic: Accountants traditionally play a key role in producing calculable spaces and entities (Miller & O'Leary, 1987) that can be governed by numbers (see, e.g., Ezzamel & Burns, 2005; Vaivio, 1999). Even amongst staff functions, they have been presented as "executioners" rather than subjects of productivity initiatives (see Armstrong, 2002). The pursuit of productivity of accounting work and the corresponding accountability regime, however, seem to turn the accountant into a calculable entity and target of subjectivation (Miller, 2004). Metrics determine specific performance dimensions and hence what is expected from an accountant, what counts, and what they need to do to perform well. In contrast to the "fuzzy" business partner (Vaivio et al., 2021, p. 41), the notion of productivity adds a quantitative dimension to the shaping and reshaping of accountants' identities that tends to confront them with a more imperative ontology. To perform in alignment with the productivity metrics as well as the ideals inscribed in them, accountants must critically reflect on and, if necessary, redesign their work practices and how they make sense of their role in the organization (see Pfister & Lukka, 2019).

However, a question then arises: How do accountants experience the quantification of their own work based on a productivity-oriented accountability regime? Prior research demonstrates that performance measures can conflict with actors' professional identities (see, e.g., Kurunmäki, 2004; Kurunmäki & Miller, 2006) or understandings of how performance should be controlled (Bassani et al., 2021; Ezzamel & Burns, 2005; Vaivio, 1999). Studies show how non-accounting professionals try to resist performance measurement when it, for example, does not align with their professional self-understanding (see, e.g., Allain et al., 2021; Anderson, 2008; Currie et al., 2015). When it comes to accountants, however, research on the use of metrics in evaluating their performance is lacking. In fact, little is known about the "management of the accountant by numbers" and its consequences for those actors.

To date, the study by Pfister and Lukka (2019) constitutes the sole in-depth analysis of this phenomenon. It demonstrates how, under certain conditions, even highly challenging performance targets can motivate accountants to strive for improvements and innovation in their work. Thus, whilst studies conducted in, for example, the health care (Kurunmäki, 1999) or academic sectors (Gendron, 2008) or operational departments (Ezzamel & Burns, 2005; Vaivio, 1999) report that actors often struggle with performance metrics (see, e.g., Allain et al., 2021), Pfister and Lukka (2019) suggest that accountants tend to embrace measurement regimes, including those concerning their own performance. Given that other organizational members consider the work and performance of staff functions to be obscure (see Armstrong, 2002), productivity measures might allow accountants to produce "proof" of their performance, which might, in turn, help them gain legitimacy (Järvenpää, 2009) and recognition (Morales & Lambert, 2013). In this vein, productivity measurement might support how accountants present themselves and their work in relation to others, thereby facilitating their identity work (see Vaivio et al., 2021). Indeed, Pfister and Lukka (2019) illustrate that, to deal with increased performance pressure, accountants adjust how they present themselves to others, indicating that performance measurement triggers outward-facing identity work (Watson, 2008).

However, problematizing this perspective, we argue that increasing productivity pressure amplified by corresponding metrics may cause “potential harm to the value, meanings, or enactment” of accountants’ occupational identity (Petriglieri, 2011, p. 641). As mentioned earlier, accountants often maintain an aspired identity as business partners, according to which they see themselves working closely with management in a strategically important role (see Goretzki & Messner, 2019; Morales, 2019; Morales & Lambert, 2013). By contrast, however, being depicted as a cost pool and “mass-producer of repeated acts of routine service (‘activities’)” (Armstrong, 2002, p. 99) whose performance can be improved by using fewer resources, accountants might be confronted with an “unwanted self” (Petriglieri & Stein, 2012) that resembles the stigmatized bean-counter stereotype (see Jeacle, 2008).

In summary, the productivity ideal might have various effects on accountants and induce different responses to attempts to regulate their identity accordingly. To further investigate this topic, we focus on how accountants experience expectations to work productively and how they respond to the corresponding (quantified) accountability regime (see Armstrong, 2002). Exploring these questions is important to develop an empirically grounded and theoretically substantiated understanding of how accountants deal with management and consulting agendas that confront them with requirements to increase their productivity. Hence, in the analysis in Section 3, we complement prior research that focuses on how business partnering shapes accountants’ identities by examining how the normative ideal of productivity affects (and is affected by) accountants’ identity work and how it confronts them with (potential) challenges.

Table 1
Overview of interviews.

Perspective	Function	Number of interviews	Year	Description
Senior accountants	Chief Accountant	3	2007, 2010, 2011	*Reflections on the intention, achievements and problems during the design and implementation of the new productivity measures*
	Corporate Controller	7	2011(2×), 2012, 2013(2×), 2016, 2017	
	Corporate Controller (new)	1	2019	
Managers responsible for metrics design	Business Process and Compliance Manager (Metrics Manager)	1	2016	*Reflections on the intention, achievements and problems during the design and implementation of the new productivity measures*
	Metrics Manager	1	2011	
	Metrics Project Leader	2	2011 (2x)	
	Transition Manager	1	2012	
Accounting and compliance managers and specialists	Accounting Manager	2	2013, 2017	*Reflections on the use of the new productivity measures at diverse hierarchical levels and functions*
	Business Compliance Senior Specialist	1	2013	
	Business Process and Compliance Manager	1	2013	
	Business Process and Compliance Specialist	1	2013	
	Controller for America	3	2013, 2017, 2018	
	Fixed Asset Controller	1	2013	
	Head of Finance, EMEA	1	2011	
	Revenue Manager	1	2017	
	Revenue Controller	1	2017	
	Senior Accountant	1	2013	
	Senior Supply Manager	1	2013	
	South East Asia Pacific Controller	1	2013	
Other	CEO (via email)	1	2007	*Reflections from related functions providing a wider context for the implementation of the new productivity measures*
	Director of Internal Audit	4	2007, 2010, 2011, 2013	
	Deputy Director of Internal Audit	1	2011	
	Chief People Officer G&A	1	2012	
	Total	**38**		

3. Research methodology

3.1. Collection and preliminary analysis of the empirical material

This field study draws on an abductive case analysis at TechFirm, a pseudonym for a large international technology company. One of the authors established contact with the case company in 2007. Follow-up interviews with senior accountants in 2010 regarding upcoming organizational initiatives narrowed the empirical focus to the development of a new performance measurement system, particularly the design and use of new productivity measures, in Accounting and Controls, a unit of the Finance Organization at TechFirm. With consent from senior accountants and other informants, we conducted successive interviews with a variety of organizational actors to capture the intention of senior accountants, the views of the accounting managers assigned to the metrics' design and implementation, and the views of accounting and compliance managers and specialists whose performance was assessed by the new productivity measures.

The field research set out to understand this organizational change initiative and how it affected the accountants' roles and tasks. Motivated by initial iterations between our empirical material and the existing literature (see Sætre & Van de Ven, 2021), the project initially focused on understanding how accountants measure their own productivity, as discussed in Section 2.2, an issue that is both underdeveloped and inadequately addressed by the prior accounting literature. Accordingly, the interview questions were designed to be semi-structured and covered the following themes: the interviewees' roles and responsibilities, their involvement in the new performance metrics, the nature of their work, their feelings about the new performance metrics and the work environment in general, and the outcomes of their work. In addition to the semi-structured interviews and internal documents provided by the informants, the on-field researcher made notes capturing impressions of the everyday organizational life and general work environment (Ahrens & Dent, 1998; Bassani et al., 2021; Dent, 1991). These impressions included observations of the protagonist informants: their clothing, posture, and gestures; their office design and company campus; and first-hand accounts of how they interact formally (e.g., in a meeting room) and informally (e.g., when walking through the open-space office or in the canteen). These observations provided important contextual understanding for our theoretical analysis when discussing and interpreting the transcripts and other material. Our understanding of the context, especially how financial performance pressures affect TechFirm, was further facilitated by public domain news, videos, books, and documentaries on the case company.

The strength of field research is that it offers insider perspectives into empirical worlds that are often inaccessible with other methods (Hoque et al., 2017). These emic insights of the protagonist informants, together with other data sources, provided us with a sense of the emerging ideological multi-discourse at TechFirm. Since the study concerned operational issues and hence was strategically insensitive to the organization, it was agreed from the outset with senior accountants that the on-field researcher would be as free as possible to critically investigate the field setting, including emerging issues and learnings. However, senior managers' support for the access did not guarantee that the informants, who were often subordinates, would feel free to express emerging tensions openly. We addressed this challenge by including different voices and following the initiative over a long period. Towards the end of the field work, the on-field researcher also pursued retrospective interviews where informants felt more comfortable to reflect on the past developments and share critical views. To protect the informants, we pseudonymized the study and minimized contextual information. In addition, time has elapsed since the field inquiry took place, and several protagonist informants have moved on. The triangulation of the aforementioned voices enabled us to develop a substantiated sense of how the organizational change initiative proceeded at TechFirm and what sentiments it triggered amongst accountants.

Table 1 provides a summary of the interviews. Our primary empirical material consists of 38 semi-structured interviews (three in 2007, 26 between 2010 and 2013, and nine between 2016 and 2019) as well as internal documents provided by the informants. The interviews lasted 45 min on average, and they were recorded and transcribed. Two interviews could not be recorded, and detailed notes were taken instead. Eleven of those interviews were conducted with senior accountants, five with the responsible managers for the metrics design and implementation, and 15 with accounting and compliance managers and specialists (five of which were conducted with an ex-post perspective). In addition, seven interviews provided wider contextual understanding of the research setting; that is, they were pursued with related functions such as internal auditing and human resources. We employed qualitative data analysis software to code the empirical material along the chronological storyline. This analysis supported us in gaining an overall understanding of the development and implementation of the new productivity measures and their implications for the accountants.

3.2. Theorizing process

Analysing and discussing the interview transcripts at length, we were particularly intrigued by the unanticipated tensions and conflicts that surfaced during the design and implementation of the new productivity metrics. They related to the accountants' self-understanding of who they were, what values they stood for, and how they did (or did not) want to be perceived. Applying productivity measures, our informants raised several insecurities, intricacies, and frustrations, which created a form of collective (re-) negotiation of who they were and what values they advocated for as an organizational collective.

Moving back and forth between our empirical material, the prior literature on accountants, and possible theoretical lenses (Dubois & Gadde, 2002; Sætre & Van de Ven, 2021), we successively proceeded from an initial descriptive tracing of the field setting to a theoretical explanation. In doing so, we iteratively combined but systematically distinguished between descriptive, analytical, and explanatory levels in our thought work (Pfister et al., 2022). Holding our observations against the extant literature, we sharpened the study focus on how the productivity metrics shaped and affected the accountants' expert identities. Empirically, such disciplinary effects emerged as part of the broader productivity discourse at TechFirm. Hence, the identity lens, and particularly the notion that identity regulation interacts with identity work, revealed hidden patterns in the observed behaviour and helped us understand and interpret our empirical material. We probed this theoretical positioning of our study (Ahrens, 2021; Ahrens & Chapman, 2006) in several workshops with peers to explore whether the identity lens would improve our understanding of the observed phenomena and lead to authentic accounts and plausible interpretations (Lukka & Modell, 2010).

The identity lens proved to be valuable and grounded in our empirical material for several reasons. First, beyond the technical surface of designing and implementing productivity metrics, our informants' deeper sense of self was affected. For example, interviewees expressed (explicitly or implicitly) their frustration about the new productivity measures and how the metrics affected them and their work. An organizational change initiative (re-)defines what is valued in an organization and whether and how one contributes to that value. Within such a discourse, productivity metrics provide a rigid and "objectified" form of individual valuation, which can deviate from one's personal self-understanding and self-worth (i.e., self-identity as an abstract construct). This line of thinking relates directly to and provides important nuances to the extant accounting literature (Vaivio et al, 2021). Second, our analytical interest and empirical material not only relate to accountants' identities (Goretzki & Messner, 2019; Morales & Lambert, 2013) but also provide further insights into the constitutive role of productivity metrics as accounting artefacts. Our observed story entails the effects of perceived (actual or potential) identity threats and corresponding identity work (Gendron & Spira, 2010), initiated by the discrepancies between what the productivity metrics represented and how the accountants saw themselves. Finally, whilst our empirical material covered individual viewpoints, they often addressed the collective, expressing themselves as part of a "we" (Brewer & Gardner, 1996; Kreiner et al., 2006). Our analytical focus thus turned to the collective and how the dynamics between individuals relate to a shared identity (Abrahamsson et al., 2011; Empson, 2004; Järvenpää & Länsiluoto, 2016) – in our setting, the collective identity of accountants within TechFirm's Accounting and Controls department.

Drawing on this sharpened study focus, we used the identity lens and our empirical material to explore observations that would support us in understanding why and how the accountants reacted to the new productivity measures in the way they did. Specifically, we sought the following: episodes involving a consonance or dissonance between the prevailing discourse(s), the use of the productivity metrics, and the accountants' feelings about their evaluation.

3.3. Write-up of the narrative

The writing and re-writing was part of the extended analysis, as it supported us in reflecting on and sharpening our main arguments. The narrative entailed a selective account of the enquirer telling the story in an authentic fashion to develop and substantiate the theoretical argument (Ahrens & Mollona, 2007; Llewellyn, 1999). As explained above, and similarly to Vaivio et al. (2021), we did not design our interview questions to deductively produce expressions closely associated with identity. Instead, we realized during the abductive research process that the accountants' sense of self played an important role in understanding and interpreting our empirical material. We collected accounts where identity operated relatively explicitly (e.g., when accountants made sense of their role in the organization) or more subtly (e.g., when they lamented that the international offices did not get sufficient credit for what they did). To convey our analysis of the abstract identity concept, we used "telling" (Golden-Biddle & Locke, 2007) as a means to explain our analysis. This approach is common in identity literature, which problematizes that identity cannot be observed directly but is a theoretically grounded conceptualization (Gioia & Patvardhan, 2012; Miscenko & Day, 2016). Drawing on the identity lens, we identified several patterns that were insightful for our analysis and that we report in the subsequent narrative. They related to the attitude of senior accountants in designing and implementing productivity metrics, the ways in which elements of the metrics undermine the accountants' professional values, and the performative effects of the productivity metrics in re-shaping how the accountants spent their time and what they (should) do.

4. Empirical section

4.1. Accountants' performance in the pre-productivity era: "Business partnering" in a dynamic business environment

TechFirm is a large international technology company that has experienced a steep growth trajectory since its inception in the late 1990s, eventually becoming one of the largest technology companies in the world by market capitalization. In 2011, TechFirm's Finance Organization was structured into three main silos: Financial Planning & Analysis (including budgeting, forecasting, and decision support for different business areas), Finance Operations (including transactional work such as billing, payments, and payroll), and Accounting and Controls (including the general ledger, governance, and compliance procedures). In addition to these three main silos, there were smaller teams for tax, treasury, and industrial relations. In this study, we focus on the Accounting and Controls silo which, in 2011, employed approximately 200 people worldwide, 130 of whom were working in the Corporate Controller's team. Most of those employees had classic accounting roles, focusing on closing the books, completing the filings, and complying with all audits. A compliance team supported them by administering deals and enforcing policies.

During the time of our field enquiry, the Accounting and Controls team had to cope with high growth rates. In 2011 alone, TechFirm hired approximately 6,000 employees from a base of 22,000 employees, acquired about 50 companies, and added up to 30 new revenue line items to their general ledger. Describing TechFirm's organizational environment, accountants would often refer to the famous acronym VUCA (volatile, uncertain, complex, and ambiguous) and the "go-go-go culture" that, from their perspective, characterized their ways of working. Their work was primarily driven by three components: the number of employees across the organization, the number of products and services the organization provided, and the number of legal entities that the organization operated across. Acquiring a company, especially one with a substantial amount of revenue, would trigger all three of these work components and shape high workloads for Accounting and Controls.

Compliance and risk avoidance were considered crucial for TechFirm. The dynamic environment thus posed a continuous challenge for the accountants, who had to ensure that the transactional work was carried out in compliance with statutory obligations whilst trying to free up time to adapt the processes to the constantly changing and dynamic business operations. The Corporate Controller described in 2011:

> From a classic financial statement perspective, I don't think TechFirm is open to a lot of risk. We take a very conservative approach to our accounting.

Similarly, the Head of Finance for Europe, the Middle East, and Africa (EMEA), who was responsible for maintaining the books and records in 40 countries, emphasized compliance as the key priority for both the company and the accountants:

> I'd call it "keep TechFirm legal". It's, well, I'm a director of all of those 100 EMEA entities. It really is like "keep me out of jail" (laughs) and "keep TechFirm's reputation intact".

Although the accountants' work was primarily – but not exclusively – related to financial accounting, they described themselves as "business partners", an aspirational identity usually associated with *management* accountants. This identity goes back to the Chief Accountant, who had joined TechFirm when it had "only" about 1,000 employees. From the beginning of his tenure, he aspired to establish a business partner identity within Accounting and Controls and expected his subordinates to enact this role across the different functions. This was considered important because, to perform their work, accountants depended on timely information from managers about upcoming deals and operational changes. In turn, they had a precautionary and risk-mitigating function. New products and acquisitions bear legal risks that the accountants had to identify and communicate to operational managers to find ways to mitigate those risks. For example, products differed in the way money was transferred, which posed potential compliance risks for the company. Understanding and dealing with the specifics of those transactions rendered the accountants' work complex and time-consuming. The Chief Accountant explained:

> But, you know, sometimes it takes a lot of time and effort to fully work through and understand what risks we're putting the company on by launching a particular product from a compliance and regulatory standpoint.

In this sense, business partnering was closely connected to the relationships the accountants developed with operational managers. The Chief Accountant reflected on this in 2011 as follows:

> We've all been working together for a relatively long period of time, and I think that there's a greater appreciation for what we do and what we bring to the table, and we've proven that we can do our job without hindering them [operational managers] … so there's, you know, more mutual respect.

Due to the company's extreme growth and the related consequences for the accounting function, accountants were not primarily focused on efficiency in their work practices but on quality and compliance. Providing high-quality support to managers regarding the risks involved in certain transactions formed an important element in their identity narrative. This narrative was promoted by senior accountants, such as the Chief Accountant, who positioned the focus on quality and compliance as key dimensions of what characterizes an ideal business partner. He further emphasized that this ideal could be undermined if accountants had to rush in performing their work:

> I want to be a good business partner at the end of the day. […] We want to make sure to go forth in a very methodical, connect-the-dot fashion and not do things too quickly, where we don't have the system infrastructure, or not have the right people in place. We don't want to do something stupid, like we don't have the accountants to do the basic controls or account for properly pursuing the accounting literature [i.e., complying with accounting principles and rules].

In this light, there was a strong belief within Accounting and Controls that aligning the company's innovative drive with the protection of legal requirements through waterproof accounting processes meant tolerating some degree of inefficiency. The quote from the Corporate Controller from 2011 illustrates that this belief was also shared amongst the senior accountants:

> Operating [TechFirm is] a little bit like a start-up in some manner; that results in [Accounting and Controls] requiring 20% more resources because of inefficiencies.

Before 2011 and in line with the accountants' specific idea of business partnering, the accounting department used performance measures to assess their own work primarily in terms of quality and compliance. The measures especially covered adjustments, re-classifications, and reconciliations, which underlined the importance of quality and compliance in their work. The accountants deemed these measures to be aligned with the business partner identity, and we did not encounter situations where they raised any concerns about them. Many of their everyday activities were, however, not covered by any measure, since they were regarded as being of a "soft" nature. In interviews, accountants would emphasize the broad range of soft skills they had been developing over time, including skills regarding project management, communication, training, or handling and monitoring contractors, and how important those skills were for acting as a business partner. Furthermore, it is noteworthy that efficiency and productivity as well as their corresponding measures did not play a pronounced role in their everyday work at that time. As we elaborate in Section 4.2, this changed dramatically in 2011.

4.2. Shifting ideals: Increasing pressure to be(come) more productive … and to prove it

Over time, the high growth rates and substantial size of the company increased financial market pressures on the company. What TechFirm experienced in this context were external expectations not only to grow but also to become more profitable. Thus, notions of profitability, productivity, and efficiency together with rising expectations to constantly improve on these dimensions started to progressively colonize all parts of the company, including the Finance Organization. As a result, in 2011, the ideal of "high-quality work", which historically formed a key pillar of the accountants' business partner identity, was challenged. The Chief Financial Officer (CFO) and the executive team demanded that support functions such as Accounting and Controls had to show productivity improvements in addition to keeping up with the company's growth at whatever cost. The Head of Finance for EMEA at that time reflected on the reason for the productivity pressure:

> But that comes from our CFO. Our CFO isn't an accountant. His background is primarily with [a global consulting firm]. And he's very much a consultant in a sense; he's very much applied lean manufacturing principles to TechFirm. […] He said maintain the quality but just give it to me quicker, get it done quicker.

Drawing on his work experience from a global consulting firm, the CFO began to promote a new ideal within TechFirm's accounting function that focused predominantly on productivity improvements and not solely on high-quality compliance business partner work. The accountants were expected to demonstrably eliminate inefficiencies to contribute to the company's profitability and value creation. To implement the new ideal, the CFO asked the senior accountants to provide hard evidence of their teams' productivity improvements, which triggered the need for a new productivity-focused performance measurement system. The CFO further promised senior accountants rewards to distribute amongst the accounting staff if their teams achieved ambitious productivity targets of 20% per year. The Corporate Controller at the time explained,

> [The CFO's] motto is "show me". So, like "OK, I'm not just going to take your word for it. If you might be really productive or not very productive, I just don't even know". And you just tell me, "no, no we're really productive", and he'll say, "I'm not going to take your word for it; show me some data that demonstrates how productive you are. And, by the way, if you are really, really productive, I'm going to reward you for that."

To instil the productivity ideal in the accountants' everyday work practices, the CFO demanded that senior accountants engage their teams in (self-)monitoring and (self-)managing their productivity. The new performance measurement system should then symbolize an explicit and tangible artefact of the productivity ideal and form a disciplinary apparatus that works on both the team and individual level.[3]

4.3. Senior accountants' initial enthusiasm about measuring accountants' productivity … and initial reservations

The directive of the CFO to prioritize productivity within Accounting and Controls affected the accountants' work at all hierarchical levels. Senior accountants would have to apply pressure on their staff who, in turn, had to rethink how they could alter their work to live up to the new productivity ideal. In addition, senior accountants had to reconsider how they directed and appraised their subordinates. The notion of productivity thus affected how they reflected on their role as superiors. The Corporate Controller reflected at that time on the newly introduced productivity ideal and corresponding measures' implications for the performance appraisals he regularly had with his subordinates:

> I'm under pressure to identify, with data, who my top performers are and then to grade them accordingly and then compensate them accordingly. And if there are below-average performers who don't like that we're not going to lose any sleep over it, that's the cold hard map.

The quote illustrates that, at the beginning of the productivity initiative, senior accountants seemed to have a fair amount of confidence in the reliability of measuring accountants' productivity. This implied the assumption that quantification could deliver objective performance appraisals ("the cold hard map") where there was no need to "lose any sleep" over assessments because the data would produce facts. Notably, the definition of a top performer would be connected to the new productivity ideal and corresponding measures.

It is noteworthy that the senior accountants' initial optimism about productivity measurement was largely shaped by their experience working with their outsourcing partners. Two years before the CFO announced the "productivity challenge", the accounting function had started an outsourcing initiative that led to significant cost-savings. As part of this initiative, TechFirm established not only quality but also productivity measures to monitor the work of their contractors. The general view in Accounting and Controls was that using those measures has provided a helpful tool to "optimize" the relationship with their contractors. In line with the triangle of time, cost, and quality, productivity measures were introduced in addition to typical quality measures in accounting concerning the accuracy of the bookings, measured by the number of reconciliations and re-classifications to monitor and control the outsourcing partners' performance. The productivity measurement thereby essentially relied on two elements: the time-tracking of specific tasks and cost-*per*-unit measures. The Metrics Project Leader explained how the time-tracking functioned:

[3] While developing such a system might arguably cause significant development and maintenance cost, this was not a salient concern in the case company. Instead, it was seen as a necessary initiative to improve and innovate the process efficiency in the Finance Organization.

> We've assigned different tasks to the various users of [the contractor's] side, and then when they complete the task, one thing that they do is they enter their time prior to marking the task complete.

Accounting and Controls used this information to monitor and control the amount of time spent on specific tasks and hence the productivity of their contractors. For example, TechFirm's accountants could see the initial drop-offs in time when a contractor's personnel would work more efficiently and how their efficiency would develop over time. The Metrics Project Leader provided an example based on a specific task:

> […] did the user spend, say, an hour the first month, and then the second month did he get better at it and spent 50 mins and then down to 40 mins by month three, and so we look at kind of like how that trends down over 3 and 6 months.

Table 2
Cost-*per*-unit measures in Accounting and Controls in 2013.

Subunit	Cost per unit (CPU)	Why selected	Calculations	Comments
Corporate Controller	Cost per Weighted Legal Entity	Legal entities express a measure of workload and output for the Accounting Team as more effort is required as legal entities increase	Cost (C) = Fully-loaded TechFirm employee costs plus Professional Services. Trailing 3-month average cost used to smooth variability	Weighted Legal Entity (WLE) = Captures how accounting work varies from entity to entity. Entities with more headcount and revenue are given a larger weighting
Global Revenue Accounting (GRA)	Cost per Revenue-Generating Product	The number of revenue-generating products, by Legal Entity, generate additional accounting effort for the Global Revenue Accounting (GRA) Team	Cost (C) = Fully-loaded TechFirm employee costs plus Professional Services. Trailing 3-month average cost used to smooth variability	Revenue and Product by Entity = The number of Revenue-generating products for each applicable Legal Entity are counted towards the total denominator
Fixed Assets	Cost per $ of Depreciation Expense	An increase in depreciation expense is the primary driver of additional workload. Other measures (Opex, # of servers, etc.) are all closely correlated to depreciation expense	Cost (C) = Fully-loaded TechFirm employee costs plus Professional Services. Trailing 3-month average cost used to smooth variability	$ of Depreciation Expense = Actual and forecast depreciation expense
Business and Process and Compliance (BP&C)	Cost per Contract	Ensuring that TechFirm can counter-sign contracts is primary mission of BP&C Team. Allows Process Owners to better align resources and skill allocation with risk	Cost (C) = TechFirm employee and Professional Services costs related to contract processing activities	Contracts = Taken directly from contract processing systems
Internal Audit (IA)	Cost of Sarbanes-Oxley Act (SOX) Compliance/Key Control	For SOX compliance, the number of key controls is the key driver of cost. SOX is a repetitive annual exercise, thus IA is focusing on driving efficiency in our approach year over year, while ensuring SOX risks are addressed	Cost (C) = Costs allocated between SOX and IA projects proportional to percentage of project hours incurred	Key Controls = Active key controls as tracked in Internal Audit's QuickBase database and reported in quarterly SOX updates
M&A	Cost per Deal	The Cost per Deal metric combines integration and acquisition activities, while measuring how the Team handles volume swings from one quarter to the next	Cost (C) = M&A Payroll and Professional Services (e.g., valuation, loan staff, and due diligence) costs	Deals = Completed acquisitions and integration deals during the measurement period
Ventures	Cost per Venture Unit (GVU)	New deals and maintenance on existing deals is a measure of volume for the Team. The GVU is weighted because new deals require more effort than maintenance of existing deals	Cost (C) = Payroll costs (currently no Professional Services costs)	GVU = Deals closed in the month × weighting of "3″ + deals under maintenance
External Reporting	Quarterly Cashflow	A cost/unit measure for the External Reporting Team did not accurately represent volumes and activity levels. Using the Hours Cashflow shows how the External Reporting Team is becoming more efficient and moving from low to high value activities	Hours = Based on estimates from Team Members for the measurement period	

The favourable experience of using a time-tracking tool and related productivity measures with the contractors engendered confidence amongst the senior accountants that those measures would enable Accounting and Controls to live up to the CFO's ambitious productivity targets. The Metrics Project Leader elaborated that.

> […] it makes it a lot easier for us to do business internally because it takes a lot of the emotion out of the discussion. Its more just about the facts. […] obviously with [the contractor] … it really helped us, and I think internally it'll help us too when we go to present our business results at the end of the year to our CFO.

Senior accountants thus began to ponder the design of the new measures that were supposed to put the new productivity ideal into action. These measures would complement the existing quality metrics and provide guidance for the accountants to adjust their work practices according to the new normative ideal.

As mentioned above, evaluating how efficient accountants conduct their work was not a priority in the past and was mainly assessed anecdotally or based on high-level cost measures. Senior accountants thus considered the choice of measures important, as they felt that the measures would help to steer the accountants' behaviour towards increased productivity. A key aspect here was to understand and define what drives work, and hence costs, within Accounting and Controls. Senior accountants emphasized that the choice of the cost drivers should not be based on speculation or vague beliefs. Rather, in line with the CFO's requirement for "proof", the goal was to collect data and conduct a systematic and objectified analysis:

> We've done a series of regression analyses that suggest the measures that correlate what drives our work. […] I'm not just making that up; we've actually surveyed the team. (Corporate Controller)

To identify adequate measures, senior accountants asked the different teams within Accounting and Controls to explore the respective "units of work" that, from their perspective, drove their costs. For the area of the Corporate Controller, accountants identified "weighted legal entity" as the cost driver. Each active legal entity that created accounting transaction flows thus represented a cost driver, weighted based on its size. For example, the legal entity of the parent company was higher weighted because it was larger and would take more work resources to close than other legal entities. As illustrated in Table 2, the cost drivers in other teams within Accounting and Controls were defined depending on their respective characteristics and work focus.

The senior accountants' general idea was to create a dashboard through which they could not only assess the overall performance of Accounting and Controls but also break down the aggregate measure to the regional, the team, and ultimately the individual level. They realized, however, that cost-*per*-unit measures alone would not provide the detailed information required to measure, monitor, and control individual productivity, and they therefore considered introducing a time-tracking tool. The senior accountants felt that having detailed quantitative information would, for example, allow them – in review meetings with their subordinates – to point to quantitative data aligned with the defined criteria for success (based on the new productivity ideal) and to avoid discussions with accountants who felt their performance was inadequately rewarded. The Metrics Project Leader, who was responsible for the design of the new metrics, explained in 2011:

> And we want to make it more about objective, quantitative information. And that's essentially how we, TechFirm itself, tries to manage the company. […] we really want to try and take the emotion out of it [i.e., the evaluation process].

Accountants who, according to the new measures, perform "above average" would receive a bonus if they consistently exceeded their targets. The belief was that the new performance valuation procedure would be beneficial not only for the senior accountants but also for their subordinates. The Corporate Controller stated:

> A top performer doesn't get paid 10% more money than an average performer. They might get paid 30% more money, and TechFirm likes it that way. […] Because they certainly don't want their top performer going to another company down the street because they get paid a little bit more money.

He further emphasized that the new measures would benefit accountants because through the measures, they could demonstrate to their superiors how high their performance is, also compared to others:

> Because the alternative is that you don't have a very quantitative way of measuring performance, and then everybody complains like, "hey, I'm a really good performer, but so and so who sits next to me, they're never here man; I know they're not very good, yet I know that they're the same level as me, and that really hurts me because I'm much better."

The new productivity measures were hence framed as effective self-presentation devices. Senior accountants believed that they would not only facilitate their own role in managing the productivity of their staff but also allow their subordinates to present their performance in a more convincing way.

Whilst senior accountants were confident that measuring productivity on both the team and individual level could lead to useful information, they also developed reservations about how the new metrics might affect their subordinates. Being aware of the "what gets measured gets done" mantra and the potential downsides of performance measurement, they were concerned that accountants would focus too much on what is captured by the metrics, as illustrated in the following quote by the Corporate Controller in 2011:

> That's why I'm a little bit hesitant to track too many metrics in too fine of a manner because then you end up chasing… people are going to act rationally [i.e., focus on what is captured by the measures], I think, but sometimes the rational way to act is not in the best interests of what we're trying to achieve.

The goal was thus that the new productivity measures should not hamper the core ideal of high-quality work that the accountants connected closely with their business partner role. The Corporate Controller mentioned that.

> In an accounting group, quality is super important. So, no one cares how efficient you are if your books are wrong.

In addition, senior accountants were worried that measuring productivity at the individual level through time-tracking, which relied heavily on the meticulous use of individual timesheets, might risk undermining the accountants' sense of being expert knowledge workers. The Corporate Controller stated:

> Any time you sort of issue the words "time card", that's a classic concern, right. People [refers to the accountants] go, "am I going to be micromanaged?" Or "are people really tracking my time because they don't trust me or they don't believe I'm working very hard?"

Reflecting on their own occupational aspirations, the senior accountants were also concerned that detailed time-tracking could create too strong an impression of a surveillance culture and bring back unpleasant experiences from public accountancy that some of the accountants believed they had escaped by joining TechFirm. The Chief Accountant, for example, stated that.

> […] one of the reasons that I got out of public accountancy was to never fill out a timesheet again.

However, despite those initial concerns, senior accountants decided to introduce a time-tracking system to enable the measurement of their teams' productivity.

4.4. Accountants' concerns about the increasing productivity pressure

4.4.1. Outsourcing one's own job and sacrificing the quality of one's work to drive productivity?

As the senior accountants suspected, the introduction of the new productivity measures raised some issues. The new metrics disrupted the accountants' work and triggered several unwanted side effects. When the productivity measures were first introduced in 2011, some of the accountants were concerned that the measures would eliminate their own jobs and that their work would become computerized or replaced by low-cost contractors. A Revenue Controller recalled the initial reactions in 2011:

> In the beginning, we did feel like, "oh they're just trying to outsource our job away…"

These fears indicate accountants' insecurities that the emerging productivity regime could deceive them into "digging their own grave". Their worries were only marginally justified at the time, as most accountants would keep their job despite the increased focus on automation and outsourcing. However, those concerns demonstrate the linkages between the increasing productivity pressure and the insecurity that accountants experienced concerning their position in the company. In 2013, the Controller for America reflected on his team:

> Now in reality, a few people did lose their jobs, but, you know, in an organization of maybe 30 people, maybe one person had the opportunity to go and look for a job elsewhere or, you know, had to go and find work outside of TechFirm.

Another issue that arose from the increasing productivity pressure was that several accountants were concerned about the quality of especially compliance-related tasks. This was a serious concern because, as outlined above, the notion of high-quality compliance work formed the core of the accountants' business partner identity. The Revenue Controller reflected on the increased productivity pressure as follows:

> And we did see at the beginning, there were a lot of quality issues; when we were getting these work products back from the outsourcing provider, there were a lot of errors, so we ended up having to fix them ourselves. So, then we [were thinking whether we are] now just doing double the work. There was a lot of, I guess, dissatisfaction at that time.

Although the processes were outsourced, the in-house accountants formally remained the process owners and had to take responsibility for the work. As a result, they were concerned that the new productivity regime would paradoxically create more work for them by having to "fix" the potentially unreliable work from contractors to maintain the level of quality they were used to. The Fixed Assets Controller elaborated on how the efficiency pressures affected accountants' work with contractors and how balancing quality and productivity was considered a challenge:

> So that's why we had to be careful in some cases, like, keep the balance, right. Not all the tasks should go to the cheapest place because then you have all your TechFirm accountants covering for that, so the quality of the work initially is not that good, but then the TechFirm accountants spend a lot of time fixing.

In summary, the accountants developed concerns about the productivity regime and how it would affect their work and the values they attached to it. The quality problems resulting from the outsourcing centres in lower-cost jurisdictions thus represented a potential challenge for their business partner identity. Since they considered high-quality compliance work a central element of that identity, they were anxious that this ideal could be undermined. As elaborated in Sections 4.4.2 to 4.4.4, this was not the accountants' sole concern regarding the productivity agenda and associated initiatives. Further issues affected their sense of self as expert knowledge workers.

4.4.2. Feeling unvalued – why to track time?

The time-tracking that was introduced in 2011 to measure productivity on the individual level raised further controversy amongst TechFirm's accountants. The time-tracking system contained a set of pre-defined task categories according to which accountants were supposed to register how much time they spent on a specific type of task. Accountants initially tried to break down their data on as granular a level as possible to fit into the different task categories and sub-categories built into the time-tracking system. However, after some weeks, they grew increasingly frustrated about this tool. Although senior accountants tried to make time-tracking appealing, subordinates began to perceive it as a form of micromanagement and felt that it would oppose the professional self-understanding they had established over the years. A Revenue Controller reflected:

> It's kind of like you're not trusting us to do our job; you want to track every minute of what we're doing.

Similarly, an Accounting Manager confessed:

> I think the timesheets are the ones that really bother people the most.

Our interviews thus revealed that the time-tracking shaped discrepancies between the accountants' sense of self as professional experts and what they felt was represented by the tool. Some perceived it as a signal that their superiors did not trust them to know what is in the firm's best interests, and others even felt they suddenly had to justify their existence in the company. The following quote by an Accounting Manager illustrates the disparity between the time-tracking practice and the accountants' professional self-understanding:

> I don't think you needed to make me fill out a timesheet to say, "hey look, we have a goal of outsourcing all of our processes by the end of the quarter or two quarters; let's go and do that." Track my progress against the goal, but don't just track for the sake of tracking. […] [otherwise] you're watching over my shoulder all day, seeing everything I do for no real purpose or cause. […] it drives down moral in some sense because the more metrics you put in place, the less the workforce feels that you trust them to do a good job.

Furthermore, accountants felt that even if they were to track the time of specific tasks to prove that they perform them productively (according to the measures in place), the information would be pointless, as the cause-and-effect relationship between a specific task and its value added for the company was neither linear nor clear. Hence, on a fundamental level, they also questioned whether the time-tracking tool would produce any meaningful information about how they perform their work. Their main concern was that the tool failed to adequately capture and represent the complexity of their tasks. A Revenue Controller reflected in this context:

> But for us, it could be like, "hey, I spent like an hour on the phone with the salesperson, OK"; they're negotiating a new contract, and we're trying to read through all the financial terms to see, "hey, where do we change it to make it less risky for TechFirm", or "hey, it turns out that report doesn't exist today, so you need to tweak that a little bit." So, things like that, it's really hard to measure because how do we know [whether] an output, like a physical output, came out of that, so then how do we track that time?

One of the main issues for the accountants was that the categories built into the timesheet were not designed to capture the various forms of advisory activities or the effectiveness thereof, such as supporting sales managers in negotiations with customers. Those activities formed a vital part of their business partner identity but were not represented by the respective task categories in the time-tracking system. This eventually rendered it impossible for the accountants to adequately represent their work in and through the time-tracking system. Whilst they initially tried to work with the time-tracking tool, over time they began to resist it, as they realized that time-tracking had no meaningful purpose. Because of their frustration, the accountants were not committed to filling out the forms dutifully, as an Accounting Manager explained:

> […] there were these crazy Excel spreadsheets that were supposed to be a template for the entire accounting organization, and that's where you got the most inconsistency because you had different teams that had very, very different jobs. Try to fit all of their things into these, you know, little categories. And most people ended up just putting "other". For most of the time, […] the end result was people spend 70% of their time doing "other" (laughs). And that wasn't very useful.

In addition to being unsatisfied with the time-tracking as such, the accountants complained that they did not receive any feedback based on the collected data. Perceiving themselves as respected knowledge workers, they expected that the time-tracking data would trigger discussions about work processes and how to further develop them to support the ideal of productivity. However, the lack of such discussions facilitated their concerns that time-tracking was indeed a meaningless and somewhat demeaning exercise. The Southeast Asia Pacific Controller explained:

> A time-tracker tool has got a cultural flag associated with it. [People are concerned:] "is my environment changing now; am I being watched?" and things like that. […] I think in a normal bricks-and-mortar corporation, [time-tracking] would be construed completely differently by the accounting team than it is in this place that's truly innovative.

Ironically, the way in which the accountants eventually filled in the timesheets (i.e., flagging most activities as "other") made it difficult, if not impossible, for their superiors to meaningfully analyse the data:

> I mean, the way that people were filling out the time sheet, I couldn't imagine how you were actually going to aggregate it up into something useful to actually understand, like, truly how are people spending their energy in the organization. (Accounting Manager)

Senior accountants eventually realized – as they had already suspected – that the accountants in their teams did not accept the time-tracking and that it would hence not work out properly. After approximately 18 months of testing, they opted to abandon the tool. Hence, this section demonstrates that although the new time-tracking system was aligned with TechFirm's idea of "evidence-based decision-making" and the new productivity ideal, it clashed with how the accountants made sense of their role and preferred ways of working. Spending their valuable time reporting their time usage to their superiors in a system that, in their eyes, did not adequately reflect the complexity and variety of their tasks was regarded as problematic.

4.4.3. Resource constraints to increase productivity pressure

In an attempt to ensure that productivity improvements would still be pursued, senior accountants decided to keep the headcount of the in-house accountants relatively flat. Given that the company and hence the accountants' task volume were still growing, they de facto limited the accountants' available resources to perform their tasks. In doing so, senior accountants implicitly forced their teams to rethink their work practices by exposing them to an increased workload whilst simultaneously limiting the resources at their disposal. Accountants thus had virtually no choice but to work with automation and to outsource activities or find other ways to eliminate redundant processes. Otherwise, their workload would increase drastically in their responsibility area due to the constant growth in task volume, as the Fixed Asset Controller experienced in 2012:

> It caught us by surprise, let's say, on the hardware side. It could happen on any level if you're not prioritizing and managing all the expectations and what you need to do once you're not using all the tools you have, like outsourcing. If some teams are not doing that proactively, [...] they will end up being overworked.

To cope with the productivity pressure and achieve the ambitious targets of a 20% annual productivity increase, accountants had to perform their work increasingly efficiently and, concurrently, find ways to free up time to deal with the growing task volume. To manage the constantly expanding workload, they had to reorganize the accounting processes, rely more on process automation, and work more intensively with their contractors than beforehand. Dealing with these productivity challenges affected how the accountants made sense of their role and engaged in outward-oriented identity work. As illustrated in the quote below, they began to refer to themselves as "21st-century accountants", "risk-taking process innovators", and "value creators", signalling not only how important but also how challenging the productivity issue was to overcome:

> We're really increasing our outsourcing providers' capacity and at the same time trying to use technology; you know, we are a tech company after all. Then the accounting team has to evolve and embrace what we call the "21st-century accountant".

Accordingly, the challenging work situation made the accountants consider (and present) themselves as more than "normal" accountants. When crafting narratives about themselves, accountants melded productivity and innovation such that they could positively frame the challenge they were facing. This is demonstrated in the following dialogue from a joint meeting with two accountants:

> Researcher: "So, you are different from normal accountants?"
>
> Senior Accountant: "I think so. Super accountants. (laughing)"
>
> South East Asia Pacific Controller: "It still comes down to debits and credits at the end of the day."
>
> Researcher: "But the way to get there..."
>
> Senior Accountant: "Right, I think that as long as you understand what you're doing and you can do it the most efficient way possible, you get a lot more points here [i.e., to get good performance evaluations regarding productivity] than just doing your job, yeah."
>
> South East Asia Pacific Controller: "Yeah certainly innovation is more important [here than elsewhere]."

In summary, after abandoning the time-tracking, the senior accountants decided to put more productivity pressure on accountants. They confronted their subordinates with a flat headcount, despite the growth, and thus expected them to carefully manage their resources to live up to the productivity ideal. This forced the accountants to innovate their processes and adapt their self to avoid the risk of being overburdened with workload.

4.4.4. Wrong credits due to flaws in the productivity measurement

The new productivity measures – especially the focus on value-adding tasks – paradoxically created other types of tensions and insecurities for the accountants. The in-house accountants' work increasingly shifted from performing routinized and standardized accounting activities to more complex tasks related to automation and outsourcing. However, compared to the old tasks, the new tasks were more difficult to quantify and capture systematically in concrete productivity measures. For example, downtime could occur in the contract area, where accountants would spend their time doing something other than reviewing contracts, such as working on a project to devise process innovations. Such tasks, however, would not be displayed directly in the metrics, but only later, when the process innovations would demonstrably materialize in productivity improvements. In a month with few contracts, the productivity measurement created the impression that the accountants were unproductive, as illustrated in the following quote:

> So, suddenly, it looks like you were very unproductive, but your work is really driven by the demand, and if you had free time, usually what we do is we'd use it on longer-term initiatives or projects. (Accounting Manager)

Other measurement-related problems that affected the accountants and led to concerns about how the measures represented their work emerged in areas that were automated. Accountants realized that they could get falsely credit for automations that had been performed in previous periods although they did not make any new efforts in the period under evaluation. A Business and Compliance Senior Manager reflected:

> In my area, that happened because we fully automated specific sections. There was a specific segment of contracts that we were reviewing that were fully automated, and that volume exploded. But I do no work whatsoever for it, and that volume started to overtake the value of my metrics such that my cost per unit ran down to maybe 4 or 5 cents. But for the actual unit to work I was producing, it didn't necessarily indicate I was getting [better].

In other areas, the cost driver of the overall group did not match what accountants felt would truly drive the cost in their team. This could create false results and cast a problematic light on their performance. The Fixed Asset Controller explained:

> So, we calculate currently cost per unit, right, for that [productivity] metric, and the unit is for our team – at the moment, since we are in the same team as the US controller – is the number of legal entities. So that's probably not exactly related to fixed assets and other activities we do, right. In some cases, the legal entity is still the same, but the activity increases significantly because we start manufacturing, for example, that changes a lot. So, in that case, my units would be the same because I don't have any other legal entities, but my cost would go up because we need more people or more [contractor] resources…

Moreover, some of the tasks that accountants regarded as valuable for the business partner role seemed to be unimportant under the new productivity regime. For example, as mentioned above, an essential element of the accountants' long-established identity narrative was to maintain close relationships with the business managers and to communicate with them frequently to be informed about upcoming transactions and to support them regarding the compliance risks involved in those transactions. However, under the new productivity ideal, spending time in meetings was recorded as unproductive time. Hence, tasks that the accountants associated with their business partner identity became difficult to link to measurable productivity improvements:

> And sometimes those outcomes are not necessarily measurable directly by a particular metric. There may be directionally certain metrics that are informing how well someone is doing, but that can't be the whole piece of the puzzle. You have to evaluate someone based on a lot more of their qualitative result skills, like: Do they have a good relationship with their business partner? Does their business partner view them as someone that they can trust and that they can go to when they need something? You get that anecdotally… (Business Process and Compliance Manager)

As illustrated in the quote above, the accountants' business partner identity related mainly to advisory provided to business managers. However, the accountants felt that this role identity was difficult to quantify because one negotiation might differ from the next one in terms of complexity and time requirement, making it impossible to standardize them in equal "productivity units" (see also the earlier discussion on time-tracking in Section 4.2). The use of the productivity measures as a disciplining apparatus in those cases conflicted with the accountants' established way of working and their professional self-understanding. They emphasized that the business partner role – drawing mainly on "qualitative skills" – had to be evaluated based on anecdotal evidence rather than metrics alone. The accountants worried that when relying only on productivity measures, what they regarded as high-quality work (e.g., responsibly managing the potential compliance risks) would no longer be deemed valuable. Not receiving credits for such advisory work and thus focusing merely on what is captured by the measures could go against their established business partner identity. Whilst accountants were working on what they regarded as initiatives with long-term contributions to management, the narrow and short-term-oriented productivity metrics would present those activities in a different light, namely as unproductive time with no immediately measurable output. The accountants were therefore concerned that if their superiors were to take the new measures at face value, it might mislead them in evaluating their subordinates' performance.

Our empirical material illustrates that, despite all the concerns, the productivity measures relatively quickly assumed a persistent role in how TechFirm's accountants made sense of their work. The following illustrative statements stem from interviews conducted in 2013 – two years after the productivity measures had been introduced in Accounting and Controls. A South East Asia Pacific Controller reflected:

> We care about [the metrics] deeply because they guide the measurement of and how we do our job.

Moreover, the Fixed Assets Controller stated:

> Yeah, and [the metrics] help [with] prioritizing also where do we need to focus first or that we can get, like, the most benefit.

Interviewees also mentioned that the metrics would guide them in performing their tasks and affected their understanding of how to perform their role:

> Researcher: "So, the [productivity] metrics become part of you (laughs)?"
>
> Business Process and Compliance Specialist: "Yeah, it's like you don't even have to think about it because, you know, the metrics exist out there, and it's like I don't have to say, "this is your objective for this quarter", because it's assumed that you'll hit your metrics as well as do these other things. So, well, the longer you kind of stay and perform the metrics, the more they kind of get grouped together [in your behaviour]."

The empirical material therefore suggests a somewhat paradoxical situation within TechFirm's Accounting and Controls team. The accountants were, in general, not against productivity measurement per se and even used the new measures as reference points for their work. However, they struggled with the side effects of the measures, which created potential harm to the meanings and value they attached to their work. They consequently started to engage in activities to expose and challenge the flaws of the productivity metrics. In the above-mentioned area of contract management, for example, accountants put much effort into constantly deproblematizing the issues and explaining to their supervisors why the metrics did not adequately capture their work:

> Like, we'd just end up explaining it. Like, "oh yeah, it looks like our cost per contract, contract reviews were really high this month, that's because there were fewer contracts." So, we spent our time doing something else that we thought was productive. (Accounting Manager)

Deproblematizing the productivity measures' outcomes can be seen as a subtle form of protecting the integrity of the accountants' professional self-understanding. Engaging in a dialogue with the senior accountants seemed helpful to absorb the dysfunctional effects of the productivity metrics and the resulting fragility of the accountants' business partner identity. Similarly, the regional controllers, whose responsibilities were slightly different than those of the controllers at headquarters, felt their tasks were not adequately reflected in the metrics. The Metrics Project Leader explained that some of the regional controllers expressed their frustration about the design of the productivity measures, which they perceived as a poor representation of their work:

> Because right now, the weighing on the entities is based on revenue and head count. It's very centred around US and Europe, where we have most of our head count and most of our revenue. So, we are getting some concerns from our international entities in Asia, where we don't have as many revenue-generating entities, and there's not as many big hubs in terms of head count. And they were saying, "well, you know, this metric isn't sensitive enough for the work that we do around statutory filings and what not."

The main issue was that the measures triggered potential misjudgements of the accountants' work in the international regions. Expressing their frustration about the measures and trying to deproblematize misleading outcomes can, again, be regarded as the accountants' attempts to protect their sense of self. They aim to challenge the perceived problematic quantitative apparatus driven by the emerging productivity regime.

Frustration also emerged with respect to how the new measures were used to compare individual accountants' performance. As part of the new productivity regime, tight deadlines had to be kept, monitored by senior accountants who created a list of task completion dates and times. Individual accountants who were not able to meet the deadlines would find themselves on the monthly slide of the Corporate Controller. Exposed as low performers, they were pilloried and had to explain themselves to the Corporate Controller:

> [...] we have to keep very good discipline. We have a tool that captures when all the tasks are due and who is doing what. So, we force out, we have central leads that we have to keep that updated all the time and have a discipline on OK, like, do the task, get finished. If not, then we review when we had all the late tasks, the following month we do [a] follow-up [and] review why they were late.

The "productive accountant" was established through the scenes of performance evaluation meetings with the senior accountants. Being held accountable for their productivity, low performers had to defend themselves against the measures. The interviewee continued:

> People don't like to have their names on the top [of late work]. Yeah so, the top two of the month, they are even on the slide of [the Corporate Controller] team, so they have to provide explanations and everything [to senior accountants].

Whilst explaining the limitations of the new metrics can be seen as a relatively light form of resistance, the increasing problems with productivity measurement raised further negative emotions amongst the accountants. Some repeatedly expressed their discontent about the tight accountability regime and the metrics' insensitivities to the complexities of their role. Together with the negative experiences with time-tracking and inaccurate cost drivers, the new productivity regime created resistance amongst the accountants and affected their morale:

> [I said:] "Oh man, it's time for this review again. I feel like I'm making up half the stuff to explain why something went up or down or it really wasn't a good measurement of what we did." … we didn't want to work like this, and we complained to my direct manager all the time… (Revenue Controller)

The discrepancies between how the new metrics presented the accountants' productivity and what the accountants thought their actual productivity was, raised insecurities and concerns about potential misjudgements in performance reviews. This led to negative emotions in accountants who, to protect their business partner identity, challenged the new metrics by exposing their limitations and complaining forcefully about their design and use.

4.5. The rise of productivity narratives

By 2016, senior accountants realized that they could not succeed in developing a dashboard to meaningfully measure productivity on the individual level. They felt that an aggregation of cost information from the individual to the executive level was impossible because of the lack of credible productivity information at the individual level and a lack of standardized performance categories across teams. The accountants' ongoing endeavours to challenge the new productivity metrics were effective, and the strict performance measurement regime was eventually relaxed. As a result of the accountants constantly expressing their concerns, the cost-*per*-unit metrics were revised several times, moving from a traditional to an activity-based costing type of measurement. This new costing system was based on the idea of creating price tags for each major activity the accountants performed (i.e., each "widget"). Accountants considered this to be a more suitable approach because, as detailed above, they believed that the cost drivers were not necessarily linked to the cause of their expenses, for example in automated areas.

Towards the end of our field work in 2019, the normative ideal of productivity consequently appeared, in general, to be established within Accounting and Controls. The productivity measures were in use, but they were no longer at the centre of the organizational discourse. They were employed as "storytelling devices" for accountants to explain and reflect on their performance in discussions with their superiors and hence as tools for self-presentation rather than all-encompassing facts taken at face value. The construction of performance narratives around the productivity measures was the accountants' attempt to address their concerns with the measures' inability to fully capture the complexities of their work whilst at the same time accounting for their productivity. Instead of being exposed to a stringent calculative regime merely based on productivity metrics, the accountants felt more comfortable to speak, interpret, and explain the rationale behind the calculation:

> The key is not just to look at the metrics and see cost per unit going down is a good thing, cost per unit going up is a bad thing. It's actually being able to tell the story of what, how did you actually impact it and actually being able to forecast in the future where that's going to go based on the initiatives you had employed. (Business and Compliance Senior Specialist)

However, intriguingly, the learning from the productivity measurement initiative was that, instead of removing emotion, relying on the face value of productivity measures can lead to frustration in the performance review process and render the accountants' business partner identity fragile:

> Oh, I achieved my goal, but then I made a bunch of people really mad; that's not good either. So, we focus on what you did and how you did it. So, both are equally important. And that's how people get their performance ratings at the end of the day; it's like a combination of those two things. So not so much on, like, metrics and productivity anymore but also, like, what you did and how you did it. (Revenue Controller)

Thus, instead of facilitating objectivity and removing emotion from performance evaluations, as originally intended, the new productivity measures triggered the opposite. The initial enthusiasm regarding productivity measurement, inspired by the accountants' experiences with their contractors, turned out to be partially illusory, and accountants had to experience the limits of their own craft. Overall, the case documents a painful realization for TechFirm's accountants that their productivity was more ambivalent and complex to measure than the CFO, senior accountants, and even subordinate accountants themselves, whose individual performance was supposed to be measured, had initially believed.

5. Concluding discussion

Today, finance and accounting transformation initiatives inspired by a lean approach[4] can be observed in many organizations. These initiatives are often guided by a goal to infuse the work of accounting staff with ideals such as efficiency, productivity, and effectiveness, and they tend to be executed through strategies that result in the bundling, automation, and outsourcing of accounting tasks or processes (see Herbert & Seal, 2012; Rothwell et al., 2011; Seal & Herbert, 2013). Drawing on the case of TechFirm, we demonstrate how accountants experience and engage with a form of identity regulation through an officially sanctioned productivity discourse (Alvesson & Willmott, 2002) amplified by corresponding measures (see Vaivio et al., 2021). The notion of productivity can prompt processes of subjectification, where accountants' identities "are manipulated through invoking a desire to change one's self and to become something that one was not before" (Skinner, 2012, p. 906) – in our case, to become a "productive accountant". The study shows how accountants deal with the realization that subjecting themselves to a productivity regime may confront them with an unwanted self (see Petriglieri & Stein, 2012) that undermines their aspirational identity (see Thornborrow & Brown, 2009).

Exploring these issues, we provide insights into what we call a false sense of clarity and direction (cf. Vaivio et al., 2021) that productivity measures can produce and the effects this can have on accountants' identities. In doing so, we shed light on the ambivalent role of productivity measures in occupational identity work by providing new insights into the fragility of the accountant's business partner identity (Goretzki & Messner, 2019; Morales & Lambert, 2013). Moreover, we connect our findings to prior research on the effects of financialization on knowledge workers (Cushen, 2013; Cushen & Thompson, 2012). In Sections 5.1 to 5.4, we expand

[4] See e.g. https://www.pwc.com/th/en/consulting/finance/assets/pdf/finance-transformation.pdf [retrieved May 19, 2022].

on those aspects, discuss the limitations of our analysis, and suggest areas for further research.

5.1. Productivity measures and the production of a false sense of clarity and direction for accountants' identities

In contrast to prior studies that have addressed how non-accountants engage with performance measures (see, e.g., Dambrin & Robson, 2011; Gendron, 2008), we explore how *accountants* experience the quantification of their work. Accountants are reputed quantification experts who mobilize economic ideals and related technologies to create calculable entities in organizations (see, e.g., Ezzamel & Burns, 2005; Vaivio, 1999). Our findings, however, demonstrate that productivity measures can partially conflict with the accountants' professional ethos. Given the fast and dynamic environment in which the company was operating, the accountants at TechFirm regarded their work as strategically important and saw it as an integral element of the firm's risk management. However, rather than presenting them as the expert knowledge workers they deemed themselves to be, the measures painted a picture of them as blue-collar workers in the information manufacturing process. The study thus cautions that accountants' subjectivation to the productivity ideal is a more sensitive issue than the professional discourse indicates. Productivity measurement seems to neglect developments in accountants' mindsets (see Armstrong, 2002, p. 117) that shape their aspired identities. Therefore, it relates not only to whether, and if so how, accountants reconstruct their identity according to this ideal but also to what extent they struggle with this process (see Miller & Power, 2013; Petriglieri & Stein, 2012; Petriglieri, 2011). Being reduced to a calculative entity, accountants may experience uncertainties, insecurities, and frustration caused by the proliferation of the very ideals and tools that otherwise enable them to develop their occupational status (Armstrong, 1985; Ezzamel & Burns, 2005; Morales & Pezet, 2012).

Our study contributes to research on accountants (Goretzki & Messner, 2019; Goretzki et al., 2013; Morales, 2019; Morales & Lambert, 2013) by demonstrating how identity regulation through productivity measurement affects their identity work (see Alvesson & Willmott, 2002). Drawing on Vaivio et al. (2021), we argue that the quantitative amplification of the productivity discourse through metrics facilitates the construction of the "productive accountant". Indeed, at TechFirm, we observed the different features of measures that the authors link to identity regulation. Specifically, the productivity metrics became an integral part of the accountants' work and served as *persistent* reminders of the productivity ideal. They also engendered *transparency* regarding the accountants' performance towards the productivity ideal as well as *comparability* on both a team and individual level. Due to their strict conceptualization, the measures fashioned "concrete and 'hard' reference points" and a certain degree of *clarity* regarding what it means to be productive (Vaivio et al., 2021, p. 37). The productivity measures also produced a performance-related *direction* by providing "reaffirming evidence of incremental advancement" (Vaivio et al., 2021, p. 38). It can thus be reasoned that the productivity measures facilitated the translation of the productivity discourse into practice and supported the construction of the "productive accountant".

However, we also identified challenges related to the very features of performance measures highlighted by Vaivio et al. (2021). Regarding *transparency*, the productivity measures triggered accountants' concerns about the emergence of a surveillance culture, which contradicted their sense of being professional experts who know what is best for the company without being micromanaged. Transparency thus became a trust-related issue. *Comparability* through performance tables expedited this concern, especially for those who felt stigmatized as "low performers". In addition, the accountants challenged the metrics with respect to the resulting *clarity* and *direction*. Rather than welcoming the concrete reference points and quantitative evidence for improvements as resources to work on themselves (Vaivio et al., 2021, p. 37), they realized that the measures would filter out aspects that they connected with their business partner identity. Moreover, the measures seemed to urge a symbolic downgrading of the business partner by steering the attention of both superiors and subordinates towards the productivity ideal. Hence, whilst reducing ambiguity in a professional discourse, productivity measures can lead to a quantitative "corset" that accountants perceive as too tight, framing their performance in ways that they consider incomplete (Jordan & Messner, 2012), as the measures disregard important aspects of their professional self. Productivity measures might thus confront accountants with a representation of themselves that they consider inappropriate and that they are unwilling to subject themselves to.

Regarding the "productive accountant", our study adds nuances to the notion that the *clarity* and *direction* resulting from the measures exert constitutive power over actors' identities (Vaivio et al., 2021). In general, we concur that measures can produce clarity by translating discourse into concrete reference points and produce direction by generating proof of incremental progress. However, as illustrated in this paper, these features have the potential not only to support but also to obstruct identity regulation by provoking protective identity work. This can occur when actors (here, accountants) struggle with the consequences of the clarity and direction that (productivity) measures produce and perceive those features to reflect values, ideals, or objectives that contradict those of their aspired occupational identities (here, the business partner). It can be expected that these issues arise especially in multi-discursive settings where different normative ideals and related scripts for identities circulate (see Watson, 2008). In these settings, accountants seem to conduct a form of bricolage by drawing on and merging different discursive elements and individual experiences when forming their identities (Ahrens & Chapman, 2000; Goretzki & Messner, 2019; Morales, 2019). Instead of supporting actors' ontological security (cf. Vaivio et al., 2021, p. 38), the clarity and direction that measures provide (or impose) in support of a specific discourse can silence the characteristics of an identity rooted in alternative discourses. Concerning the accountant, measures amplifying the productivity discourse can create a *false sense* of clarity and direction that render those actors' aspired identities fragile and evoke resistance.

Attempts to meld the business partner with the productivity ideal eventually led to an ambivalent role of the productivity metrics for the identity trajectory of TechFirm's accountants. On the one hand, productivity measurement allowed them to emphasize some dimensions of their business partner identity. Engaging in the management of projects related to automation, outsourcing, and the general elimination of processes, the accountants started to present themselves as "21st-century accountants", "risk-taking process innovators", and "value creators". On the other hand, it was precisely this shift in the work focus which made it even more challenging to measure their individual performance in standardized units derived from the productivity ideal. The accountants saw their work focus as increasingly strategic and the input–output relations as non-linear and uncertain in terms of how effective they were for long-term productivity. Hence, even if they measured their time spent on a certain activity, the lasting effects of those activities were not clear-cut, which created the paradoxical situation where the performativity of the productivity discourse changed the accountants' work focus, but this shift was not reflected in the measures. This reinforced accountants' concerns regarding the meaningfulness of the measures and worries that the productivity discourse would not account for their business partner identity.

This observation provides insights into how accountants perceive measures representing their productivity and how the perceived completeness or incompleteness of productivity measures (Jordan & Messner, 2012) features in their identity work. After initial enthusiasm about productivity measurement, motivated by their experiences with measuring the productivity of external contractors, TechFirm's accountants began to experience the limitations of those measures, especially concerning how the measures enabled them to individually present themselves as performing work that is strategically important, complex, manifold, and time-consuming. These characteristics seem to require a certain "fuzziness" (see Vaivio et al., 2021), which challenges too-strict categorizations (see Morales, 2019). Accountants at TechFirm sought to address this challenge by engaging in "repair work" (Jordan & Messner, 2012) as part of an ongoing attempt to develop a system that is better aligned with their business partner identity. However, they repeatedly realized that due to the false sense of clarity and direction resulting from the productivity measurement (cf. Vaivio et al., 2021), it was difficult to fully integrate their aspired identity.

The realization of a potentially unwanted self that emerges from an uncritical use of productivity metrics can prompt accountants to subtly resist the corresponding accountability regime (Petriglieri, 2011). At TechFirm, accountants resisted, in different ways, how they were controlled by the new measures: They tried to disqualify the metrics by highlighting their flaws and worked towards an alternative by changing the assumptions of both their design and use. However, even though they tried to improve the design, they realized the risk of establishing a practice wherein the metrics would be taken at face value, and important contextual interpretations of their performance and contribution to the firm would hence be removed. Rather than focusing on the productivity metrics alone, they presented and emphasized broader performance narratives in appraisals, where they would be able to explain qualitatively the outcomes of those measures and how they should be interpreted.

5.2. *Productivity measures and the fragility of accountants' business partner identity*

Our study provides insights into the profound effects that the diffusion of the productivity ideal can have on accountants' business partner identity. Since accountants are a staff function and potentially confronted with an image as "mass-producer of repeated acts of routine service ('activities')" (Armstrong, 2002, p. 99), it appears intuitively logical to rely on productivity measures to assess their performance. Indeed, at least at the beginning of the process at TechFirm, even subordinate accountants believed that productivity measures would be purposeful to manage their performance and hence tried to co-develop the measurement system with their superiors. However, the alluringly intuitive nature of productivity measures seems misleading. Being involved in the process of developing a system based on the productivity ideal, the accountants realized that they were co-creating an apparatus that defines their performance in deceptively simple terms, reducing their work to the amount of time and cost spent. They were then faced with an unwanted self, corresponding to those measures, and this rendered their business identity fragile.

The form of fragility observed in this context differs from what prior research has discussed. In our case, the business partner identity was not challenged because managers did not accept it (e.g., Morales & Lambert, 2013) or because information technology or other actors did not unburden accountants from grunt work (e.g., Jack & Kholeif, 2008) or demeaning tasks (e.g., Goretzki & Messner, 2019; Morales & Lambert, 2013). Rather, the business partner identity became brittle because of the increasing inconsistency that the accountants perceived between what was emphasized by the measures and what, from their perspective, characterized their aspired identity. To protect their business partner identity from the productivity regime, they eventually started to resist their tools of the trade and, in doing so, a crucial part of their occupational identity and status (see, e.g., Armstrong, 1985). Hence, our findings indicate that whilst performance metrics can motivate accountants to adjust their work practices (Pfister & Lukka, 2019), there seems to be a line they are not willing to cross. This line relates to the extent to which specific measures and associated ideals destabilize their aspirational identities.

Abstracting our discussion, fragility can relate to accountants' identity being underpinned by partly contesting values. This raises the discussion regarding the dynamic relationship between identity contestation and fragility, how this relationship is mediated by accountants' engagement with performance measures, and how this affects their ontological security. The identity construction or reconstruction process of TechFirm's accountants involved oscillations between the partly contesting ideals of productivity and business partnering (with a strong emphasis on quality), which they sought to combine but struggled to accomplish. Trying to incorporate both ideals in their identity narrative, the accountants were confronted with trade-offs. For example, they needed to decide how much time they could spend in meetings with managers without harming the ideal of productivity. The fact that the latter could be linked to seemingly *clear* and *directing* (Vaivio et al., 2021) measures that facilitated transparency and comparability made the relationship between the two ideals even more problematic for the accountants, as it weakened the position of the business partner ideal. With productivity becoming increasingly dominant, the accountants perceived their business partner identity as fragile and the crafting of a coherent and consistent identity narrative as challenging.

The dynamics between the contested nature of identity and the fragility of specific aspirations featuring as "contestants" in this struggle for actors' ontological security seems particularly interesting with respect to accountants. Prior research has emphasized the stigmatized (Goffman, 1968) stereotypes from which accountants seek to dissociate themselves (Christensen & Rocher, 2020; Friedman & Lyne, 2001; Goretzki et al., 2013; Jeacle, 2008; Tomo, 2022). Despite their aspirations to develop a more prestigious identity, such stereotypes seem to linger (see Tillema et al., 2022) and form counter-identities. It can be reasoned that the consequences of the emerging prevalence of the productivity ideal for the identities of TechFirm's accountants were implicitly connected to such stereotypes lurking in the background. For example, filling in time sheets reminded accountants of something they hoped they had escaped. One might even argue that haunting stereotypes do not necessarily need to be connected to concrete personal experience to form counter-identities. They might endure as part of the general image of accountants in broader society (see Jeacle, 2008). Thus, whilst all identities appear to be contested to some extent, the existence of negative stereotypes seems to add a particular layer of fragility that might render accountants' identity particularly brittle. This might help further understand the effects of productivity measurement on the identity of accountants and why it can trigger protective responses which seem rooted in their quest for recognition (see Morales & Lambert, 2013). Trade-offs between productivity and business partnering therefore not only pose pragmatic challenges for accountants but also reflect more profound identity issues.

The aforementioned situations can also be interpreted in an optimistic light. Our findings indicate that, through critical reflection on and engagement with productivity measures and what they (can) do to one's identity, accountants might strengthen their awareness of who they are and (do not) want to be(come). Thus, challenging experiences with productivity measures can also facilitate reflexivity and *self*-awareness, which can inspire identity work (see Thomas & Davies, 2005). As quantification experts, accountants seem to be in a privileged position to influence measurement systems and protect their aspirational identities. In the case of TechFirm, this led to a qualitative form of performance assessment that allowed room for discussion about aspects that the accountants connected to their business partner identity.

5.3. Productivity measures, financialization, and the commodification of accounting work

In line with Cushen (2013), we shed light on how performative interventions are undertaken to bring the productivity narrative to life and facilitate profitable growth, as well as how these interventions affect the identity (work) of knowledge workers – here, accountants (Cushen, 2013; Cushen & Thompson, 2012). Focusing on the role of productivity metrics for the identity work of accountants, our study adds to current understanding of how the micro features of financialization operate within organizations. Moreover, accountants, who are traditionally viewed as agents of financial capitalism, are exposed to processes of cost-cutting, restructuring, and ongoing changes, which are known to be associated with financialization, and this renders their aspirational identity fragile.

Demonstrating how the "performative hegemony" of financialization (Cushen, 2013, p. 322) percolates throughout TechFirm's accounting team, we highlight the insensitivities that can arise through the mobilization of productivity measures. They are tools that prioritize financial over human values. At TechFirm, this ultimately led to tensions, insecurities, and resistances that emerged during the implementation process. Our study shows how the role of accounting is elevated in this process of financialization by serving as a "performative mechanism" (Cushen, 2013, p. 320) and how working life becomes commodified. Alvehus and Spicer (2012) discuss how working life can be transformed into billable working hours and thereby monetary value, which ensures it could be "invested, traded, speculated and leveraged" (Alvehus & Spicer, 2012, p. 498). The authors demonstrate how financial technologies change behaviour and how time is spent in an organization. At TechFirm, the productivity metrics created tight controls through which employees could be held "accountable for their contribution" (Cushen, 2013, p. 315). In this regard, we observed a calculable commodification of accountants' working life, in which their working hours were manipulated in standardized units. Those units reduced the performance of the accountant and consequently the presentation of who they are and what they do to alluringly intuitive items that disregarded their aspirational (business partner) identity.

However, our case research indicates that such an insensitive design and use of measurements to assess accountants' working time can damage the very purpose of financialization. Although the accountants at TechFirm ultimately coped with the situation and could internalize the pressure (e.g., Pfister & Lukka, 2019), the performance measures created identity challenges. If those technologies were used in a coercive, top-down manner, it would have not only undermined the status of the knowledge workers per se but also undermine the technologies' purpose. According to our informants, the productivity measures' performative effects on the accountants' changing roles and tasks might have inhibited strategically valuable activities that were in the interests of the financialization discourse. In this sense, the accountants' counter-strategies to account for their business partner identity ultimately supported the financialization, but in a manner that they could accept and that seemed aligned with their professional self. The form of identity reconstruction that TechFirm's accountants pursued (framing themselves as, for example, "21st-century accountants") can be described as a result of a quest for practical wisdom (phronesis) to meet the combined demands for quality and productivity and hence as the creation of a "phronetic identity narrative template" (Bardon et al., 2017, p. 940). However, reaching this state seemed difficult with the tight "corset" of productivity measures and could only be achieved by embedding the measures in broader performance narratives.

5.4. Limitations and avenues for future research

Our study is subject to limitations that offer possibilities for future research. The empirical material illustrates that the initial enthusiasm about productivity measurement was largely rooted in TechFirm's experience with external contractors. Whilst contractors are often seen as performing tasks that fit into a tight productivity "corset", this view might neglect how accountants performing the work feel about it. Lepistö et al. (2018), for example, demonstrate how accountants in shared service centres also try to establish a more prestigious identity. Beyond the scope of this paper, it can be reasoned that the (false) sense of clarity, direction, transparency, and comparability that TechFirm's accountants experienced in controlling their contractors seduced them to apply the same apparatus to themselves. There is thus a need for research on the effects of productivity measures on accountants working in different settings, especially those located in shared service or offshore centres. Researchers could explore the relationships between contractors and clients and the corresponding relation to the measurement of different performance dimensions.

A further avenue for future research relates to the general belief in productivity measures as suitable tools for evaluating accountants. Senior accountants at TechFirm were skilled professionals who were reflective and cautious about potential measurement flaws and even anticipated negative reactions. Nonetheless, they set out with the belief that they could build a suitable measurement apparatus. The new system should be able to aggregate and break down individual, team, and overall productivity at the click of a button. TechFirm's persistence in striving for measurement perfection intensified the identity challenges that accountants experienced throughout the development process. Acting as though a measurement system is complete despite its recognized flaws can affect professionals' sense of self, especially those who feel falsely evaluated and judged. This seems to occur particularly when senior (accounting) managers fall prey to a normative ideal, which disregards the work complexity as well as actors' sense of self and worth. Whilst we did not explore these motivations in depth, it would be interesting to investigate why experienced accountants and managers believe measurement completeness is feasible even though empirical evidence indicates otherwise.

Although they experience negative effects, accountants are not hopeless victims of productivity regimes (see Davidson, 2011; Skinner, 2012) and do not seem to accept a "dumbing down" of their role to accommodate the corresponding "language of accountability" (Armstrong, 2002, p. 90). Instead, they use different strategies to create a co-authoritative space that enables them to influence the technologies that try to regulate their identities (Alvesson & Willmott, 2002). At TechFirm, especially through problematizing the measures and emphasizing the importance of embedding them in narratives, accountants promoted an alternative mode of evaluation. This points to an interesting aspect that deserves further research: the ambivalent role of quantification in accountants' identity regulation and work (see Vaivio et al., 2021). In general, accountants seem to have a positive attitude towards quantification. However, if it is applied to themselves, and if the metrics used to evaluate their performance represent ideals that violate values and ideals based on which they form their sense of self, quantification can have negative consequences. Our study suggests that to protect their identity, accountants are willing to resist the technologies that otherwise form a crucial part of their role and status in an organization (see Armstrong, 1985). This presumably ambivalent role of performance measurement might explain why we could not observe explicitly pronounced forms of resistance. If accountants were to more explicitly challenge the meaning of the very disciplinary apparatus that they use in relation to others, they might make themselves vulnerable. This might even intensify perceived identity challenges. Since our study focuses on the productivity measurement of the accountants, it would be interesting for future studies to investigate how accountants' experience with productivity measures affects the ways in which they attach meaning to and use these types of measures in assessing the performance of others.

Acknowledgments

We are grateful to the editor Jane Andrew and the two anonymous CPA reviewers for the valuable and constructive comments throughout the review process. We would also like to thank Claire Dambrin, Eija Vinnari, Hannele Mäkelä, Kari Lukka, and Roel Boomsma for their comments on earlier versions of this paper, and for the feedback received by participants in research seminars at Cardiff Business School, ESCP Business School Paris, HEC Montréal, Nord University in Bodø, RMIT University Melbourne, Stockholm School of Economics, Tampere University, University of Bristol, University of Innsbruck, University of Turku, the 11th EIASM Conference on Performance Measurement and Management Control held online, and the 44th Annual Congress of the European Accounting Association held in Bergen. The authors gratefully acknowledge funding from Lancaster University Management School and the Academy of Finland (decision no. 258224), the access granted by senior accountants of the case firm, and all interviewees participating in the field work of this study.

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