

# I'd do anything, but I won't do that: Job crafting in the management accounting profession

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## Abstract

We examine management accountants' attempts to customise their roles through job crafting behaviour. In a field survey of 284 professional management accountants, we show that role identity conflicts are associated with attempts to narrow/sideline tasks and relationships in order to achieve greater fit. We also identify two key moderators of this behaviour, namely job discretion and business involvement. Our findings contribute to discussions on how and why accountants self-initiate changes to their roles and the boundary factors that shape these actions. In doing so, we challenge current perspectives on business partnering by exposing a dark side of high business involvement.

## KEYWORDS

business involvement, job crafting, management accountants, role identity conflict

## JEL CLASSIFICATION

M49

## 1 | INTRODUCTION

Why and in what circumstances do management accountants make changes to their work roles? While the management accounting (MA) literature has provided some valuable insights into (changes) in management accounting roles in the past decade (Goretzki et al., 2013; Järvenpää, 2007; Joshi et al., 2018; Lukka & Järvenpää, 2018), we still have limited answers to this important question (Goretzki, Messner & Strauss, 2018). In order to better understand the self-initiated actions undertaken by management accountants to modify their tasks and relationships at work, we present an empirical study of job crafting behaviour in the management accounting profession.

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Job crafting has been defined as the ‘self-initiated behaviours that employees take to shape, mould and change their jobs’ (Zhang & Parker, 2019, p. 126). It thus captures employees’ proactive attempts to customise or modify the content and nature of their work roles. The construct of job crafting has been extensively examined in the management and organisational psychology literature, as academics seek to understand the bottom-up ways in which employees adapt their jobs. Indeed, a Google Scholar search in May 2023 revealed that the term ‘job crafting’ appeared in more than 23,000 academic publications, while the importance of this construct is further underlined by the many high profile meta-analyses, commemorative articles and special issues dedicated to this topic (e.g., Human Relations, 2017; Lichtenhaler & Fischbach, 2019; Oprea et al., 2019; Rudolph et al., 2017; Tims et al., 2022). Yet, surprisingly, job crafting has been almost entirely overlooked in the accounting field, with a Google Scholar search in May 2023 identifying only 48 papers in accounting outlets<sup>1</sup> that cited this term.

Of course, this lack of past interest in the job crafting of accountants is, alone, insufficient to motivate this study. However, understanding job crafting behaviour in the management accounting profession is, we believe, critical as it speaks to the nature of shifting tasks and relationships in modern accounting. Recent research testifies to the changing scope and nature of accounting roles, as the profession adapts to the demands of digitalisation, globalisation and a changing world (McCaffry & Turner, 2023; Samanthi & Gooneratne, 2023). Against this backdrop, job crafting behaviour may be expected to take on special significance, as accountants seek to customise their roles in order to remain relevant. Indeed, scholars have recognised that job crafting behaviour may be particularly important in complex modern work environments, where social, technological and economic trends have led to rising uncertainty and it is ‘difficult, and sometimes impractical, for organizations to design favourable jobs that fit all employees’ (Zhang & Parker, 2019, p. 126).

Advancing current understanding on this topic, we hypothesise that role identity conflicts (defined as internalised experiences of conflicts and incompatibilities in one’s work roles) will stimulate job crafting behaviour as accountants seek to modify their tasks and relationships in order to achieve greater fit. In addition, we predict that two boundary conditions will be critical in shaping the job crafting behaviour of accountants, namely job discretion (that is the degree to which an accountant is able to decide how they carry out their work tasks; Holman & Rafferty, 2018) and business involvement (defined as ‘the degree to which a management accountant has a business unit or functional (accounting) orientation’; Emsley, 2005, p. 157).

We test our theoretical propositions in a field survey of 284 practising management accountants, operating in global MA roles. In doing so, we contribute to accounting theory by shedding light on how and why management accountants may seek to actively customise the task and relational boundaries of their work and the boundary factors that shape these actions (Tims et al., 2022). Furthermore, while the accounting literature has overwhelmingly characterised the shift from traditional accounting to business partnering roles as a uniquely positive development, we challenge this narrative by identifying a potential dark side of high business involvement roles that has been unacknowledged in previous literature.

## 2 | LITERATURE REVIEW: JOB CRAFTING THEORY

Early theories on the adaptation of job roles (including, most notably, Hackman and Oldham’s Job Characteristics Theory) sought to understand how managers design jobs for their subordinates in a top-down manner (Hackman & Oldham, 1976; Herzberg, 1966). These theories, in particular, focused on how job roles may be designed by ‘higher-ups’ in

<sup>1</sup>Defined as outlets (journals/books) with the word ‘accounting’ in their title.

an organisational hierarchy to ensure that they are intrinsically enriching and motivating for their employees. As Oldham and Hackman (2010) themselves later noted, these theories assumed that managers were chiefly responsible for determining the nature and scope of employees' roles, and that the employees themselves had little agency in shaping their own roles and remits.

However, moving away from this purely top-down perspective on the design of jobs, academics have increasingly acknowledged that employees can show personal initiative in proactively 'crafting' or customising the content of their work. Job crafting theory thus complements and extends classic job design theory by shedding light on the bottom-up ways in which employees adapt their roles (Oldham & Hackman, 2010). Since the seminal paper on this phenomenon by Wrzesniewski and Dutton (2001), academics have sought to understand when individuals will be motivated to customise their jobs in this way and the consequences of doing so. A key finding in this research is that self-initiated job crafting behaviour is vital to employees' well-being and feelings of meaningfulness at work because it allows them to achieve a higher degree of person–job fit (Tims et al., 2016, 2022). In particular, as Bruning and Campion (2018, p. 502) write, job crafting represents a primary means through which employees can 'align their tasks and social relationships with their personal needs, motives and identities' (Wrzesniewski et al., 2013; Wrzesniewski & Dutton, 2001).

Job crafting can take various forms, including behavioural (action-oriented) job crafting and cognitive job crafting, which involves changing the way one thinks about or frames one's roles (Wrzesniewski & Dutton, 2001; Zhang & Parker, 2019). In this study, we limit our focus to two types of behavioural job crafting, namely task job crafting behaviour and relational job crafting behaviour (Wrzesniewski & Dutton, 2001). Task job crafting is defined as behaviour aimed at changing the type, number or scope of one's tasks. When this behaviour is aimed at increasing or expanding one's tasks, it is known as extension crafting, while when it is aimed at decreasing or reducing one's tasks it is known as reducing or avoidance crafting (Weseler & Niessen, 2016). Past research has tended to focus on extension crafting (Bakker et al., 2012; Lu et al., 2014; Niessen et al., 2016). However, in this paper, we focus on the less-studied phenomenon of job crafting reducing behaviour—that is accountants' self-initiated actions aimed at reducing the number, type and scope of their tasks. An accountant may exhibit task job crafting reducing behaviour by, for example, reducing her role on a strategic planning board, delegating an annual compliance report to a staff colleague, or sidelining certain tasks associated with her membership of an internal quality compliance committee, in order to achieve greater fit.

Morales and Lambert (2013) found some evidence of this type of job crafting behaviour in the French aeronautical sector, with their ethnographic study showing that accountants avoided and/or delegated 'dirty work' tasks (the less salubrious aspects of their roles), in order to (re)claim more positive identities (see also Goretzki & Messner, 2019). There is thus reason to believe that task job crafting reducing behaviour may occur. Yet, empirical insights into job crafting behaviour in the wider (international) management accounting profession are currently limited, meaning we have little evidence of whether and why such behaviour is commonly enacted across the profession.

A second way in which employees may customise their work roles is through relational job crafting behaviour (Wrzesniewski & Dutton, 2001). As its name implies, relational job crafting is defined as behaviour aimed at changing the quality or frequency of one's interactions and relationships. Again, this can involve an increase/expansion in the frequency or quality of one's relationships (i.e., extension crafting) or a reduction/decrease in the quality or frequency of one's interactions (i.e., relational job crafting reducing behaviour), and we focus on the latter (less studied) dimension in this study (Niessen et al., 2016). An accountant may exhibit relational job crafting reducing behaviour by, for example, reducing his ties with local product managers, avoiding spending time with particular colleagues in a shared service centre, or communicating less frequently with an operational manager. Past empirical research

has provided limited insights into relational job crafting behaviour in the workplace (Tims et al., 2022) and, to the best of our knowledge, this is the first study to include a specific measure aimed at understanding the relational job crafting of accountants.

Crucially, while accountants may be unable to entirely drop a particular relationship (or task) at will, job crafting theory predicts that they will often actively deprioritise or sideline certain relationships (and tasks) in order to achieve greater fit (Zhang & Parker, 2019). The question then becomes; when and under which conditions are management accountants most likely to do this? We turn to this question next, with the aim of developing specific hypotheses about a key predictor (role identity conflict) and two key moderators (job discretion and business involvement) of task and relational job crafting behaviour in the management accounting profession.

### 3 | HYPOTHESES DEVELOPMENT

#### 3.1 | How role identity conflicts shape job crafting behaviour

Academics have long theorised that roles and role enactment may be central to individuals' identities (Stryker, 2001; Stryker & Serpe, 1994). According to this view, 'while a role is attached to a structural position, role identity determines how an individual interprets that role and corresponding expectations' (Anglin et al., 2022, p. 1474). Role identity theory thus builds on traditional role theory by proposing that roles are not just formally designated structural positions that are imposed on employees from above, but rather that individuals' perceptions and interpretations of these roles may be central to their identities (Anglin et al., 2022). This stream of research has paid particular attention to how individuals navigate the competing demands and expectations associated with their (multiple) role identities, including how they may negotiate role identity conflicts (that is the perception of internal conflicts deriving from one's roles in organisational/work contexts; Anglin et al., 2022; Stryker & Burke, 2000). Role identity conflicts may be expected to be especially common in the management accounting profession. Indeed, in a recent review of the field, Wolf and colleagues concluded (2020, p. 338) that such identity conflicts are prevalent due to the 'conflicting, ambiguous, over- and under-loaded expectations of managers'.

Finding empirical evidence of role identity conflicts in the accounting profession, Lambert and Sponem (2012) showed that controllers struggled as they attempted to reconcile their functional responsibilities for financial control with their business advisory roles. Similarly, in their qualitative study of manufacturing subsidiaries in five international companies, Byrne and Pierce (2018) observed that management accountants faced competing responsibilities and expectations stemming from external demands for reporting versus internal demands from head office and local (production, plant and cost reduction) managers. Describing how these incompatibilities made her feel, one accountant commented that it was like 'being torn in two' (p. 418).

Theorists suggest that role identity conflicts are uncomfortable experiences for individuals and this discomfort often motivates them to take actions to minimise their feelings of distress (Horton & Wanderley, 2018; Nicholson, 1984). Indeed, the feeling of being 'torn in two' is likely to be a psychologically unpleasant state, which individuals must resolve if they are to avoid longer-term adverse consequences (Nicholson, 1984). Perhaps unsurprisingly, empirical research thus shows that conflicts are associated with increased turnover (intentions) as individuals feel compelled to leave their organisations in order to achieve better fit elsewhere (Hiller et al., 2014; Lui et al., 2001). Yet, it has also been theorised that role identity conflicts may represent an understudied driver of self-initiated change actions (including job crafting) *within* organisations (Horton et al., 2014; Horton & Wanderley, 2018). In his 1984 theory, Nicholson

proposed that perceived discrepancies may act as a stimulus for role development as individuals modify the nature and scope of their work roles in order to bring them in line with their underlying needs and identities. Similarly, Horton and Wanderley (2018) proposed that identity conflicts may trigger job crafting efforts as individuals seek to adapt their roles and activities in order to achieve greater alignment. These theories thus broadly agree that the experience of role identity conflict may lead to self-initiated change actions, as individuals seek to reconcile or at least minimise their feelings of conflict by customising their work roles.

With the aim of testing such propositions empirically, we predict that role identity conflicts will stimulate job crafting behaviours in the management accounting profession. Specifically, we propose that, faced with conflicts in their role identities, management accountants will customise their tasks—narrowing the number, type and scope of their tasks (task job crafting reducing behaviour)—in order to achieve greater fit. Similarly, we propose that role identity conflicts will prompt management accountants to take steps to narrow the frequency and/or quality of their relationships (relational job crafting reducing behaviour) in order to achieve greater alignment. We thus state the following hypotheses:

**Hypothesis 1a.** There will be a positive relationship between role identity conflicts and task job crafting reducing behaviour.

**Hypothesis 1b.** There will be a positive relationship between role identity conflicts and relational job crafting reducing behaviour.

In a recent state-of-the art review of the job crafting literature, Tims et al. (2022) called for more research aimed at understanding the boundary conditions of job crafting behaviour. Building on the theoretical model of Horton and Wanderley (2018), we suggest that, in the management accounting profession, two key contextual moderators may be relevant, namely job discretion and business involvement.

### 3.2 | The moderating role of job discretion on job crafting behaviour

First, it is expected that management accountants' tendency to craft their jobs in response to role identity conflicts may vary depending on their level of job discretion—that is the degree to which they have decision-making autonomy when carrying out their work roles (Holman & Rafferty, 2018; Wrzesniewski & Dutton, 2001). Past research has suggested that even within fairly rigid job positions, employees may actively seek to customise their tasks and relationships to achieve person–job fit—often without the knowledge of their managers (Berg et al., 2008; Wrzesniewski et al., 2003). However, where individuals are subject to strong rules and regulations, which limit their capacity for individual decision-making, we propose that they may be less free to actively craft their roles in response to role identity conflicts. Conversely, we expect that individuals with high levels of autonomy will have greater room for manoeuvre in customising their activities in order to achieve greater fit. Support for this suggestion can be found in a study of teachers, which showed that individuals exhibited more frequent individual and collective job crafting behaviour when they were in high discretion roles (Leana et al., 2009).

Yet, research highlights the importance of examining job crafting behaviour in specific occupational and work settings in order to better understand how behavioural enactment may be shaped by the nature and conditions of the work undertaken (Bruning & Campion, 2018; Zhang & Parker, 2019). Indeed, Berg et al. (2013, p. 102) conclude that ‘not all jobs and situations are equally conducive to job crafting. Researchers and practitioners need to take seriously the boundary conditions that apply’.



Within the accounting field, it has been widely recognised that management accountants may have different levels of discretion or autonomy in carrying out their work roles (Karlsson et al., 2019) and that the degree of latitude afforded to them by their organisations may be critical in dictating their actions in the workplace (Byrne & Pierce, 2007; Goretzki, Lukka & Messner, 2018). Like all employees, management accountants must operate within the constraints of their organisations and institutions, which place limits on their behaviour and actions (Nguyen, 2019). Acknowledging this reality, there have been calls for further research aimed at examining how management accountants can overcome institutional constraints and self-initiate changes to their roles (Englund & Gerdin, 2018; Goretzki, Messner & Strauss, 2018).

We propose that while the experience of role identity conflicts will trigger job crafting behaviour aimed at achieving fit, this relationship will be moderated by accountants' level of job discretion—such that management accountants will be better able to respond to the experience of role identity conflict through job crafting when they are in high discretion roles. Conversely, we propose that when management accountants are in low discretion roles, they may have limited room for manoeuvre in crafting their tasks and relationships and achieving greater fit when faced with such conflicts. We thus state the following hypotheses.

**Hypothesis 2a.** The positive relationship between role identity conflict and task job crafting will be moderated by job discretion, such that task job crafting reducing behaviour will be more likely when management accountants have high levels of job discretion.

**Hypothesis 2b.** The positive relationship between role identity conflict and relational job crafting will be moderated by job discretion, such that relational job crafting reducing behaviour will be more likely when management accountants have high levels of job discretion.

### 3.3 | The moderating role of business involvement on job crafting behaviour

In addition to job discretion, we identify a second key moderator that is predicted to shape management accountants' job crafting in response to role identity conflicts, namely business involvement. Business involvement is defined as the extent to which the accountant has a functional or a business unit orientation (Emsley, 2005).

Management accounting researchers have often discriminated between traditional accounting roles (often discourteously dubbed 'bean-counter' roles; Granlund & Lukka, 1997) and high business involvement roles, which are typically labelled as business partner roles in the literature (Järvenpää, 2007). This research has suggested that accountants' roles have shifted in recent decades from traditional tasks (such as financial controlling, scorekeeping and policing functions) to higher business involvement and strategic management activities (Goretzki et al., 2013; Granlund & Lukka, 1998; Russell et al., 1999). While there has been some debate over the pervasiveness of this trend (Lambert & Sponem, 2012; Tillema et al., 2022; Versteegen et al., 2007), there is general consensus in the field that whereas some management accountants continue to operate relatively independently from business units in traditional accounting roles, others are actively involved in business processes and operational decision-making (Budding et al., 2019; Emsley, 2005).

This evolution to high business involvement roles has been characterised as overwhelmingly positive, with scholars noting the added value for organisations and for individual management accountants afforded by this change (Järvenpää, 2007; Wolf et al., 2015; Zoni & Merchant, 2007). Academics have suggested that the 'business partner' image has served to 'increase accountants' value and standing' in the business world (Goretzki & Messner, 2019,

p. 1). At the same time, this higher business involvement is seen as synonymous with enhanced influence and power, as it is assumed that business partners wield greater authority and status than their ‘bean-counter’ counterparts (Siegel et al., 2003; Windeck et al., 2015). Indeed, research has suggested that the prospect of acquiring ‘greater autonomy and influence on operations’ is foremost in motivating management accountants’ pursuit of business partner roles (Karlsson et al., 2019, p. 203), while the evolution from ‘bean-counter’ to ‘business partner’ has been found to bestow accountants with greater authority, empowering them to make value-added contributions (Samanthi & Gooneratne, 2023). However, limited attention has been paid to ‘the “dark side” of the business partner discourse’, resulting in calls for further research aimed at understanding the challenges and risks associated with this shift in management accounting roles (Goretzki, Messner & Strauss, 2018, p. 266; Rieg, 2018).

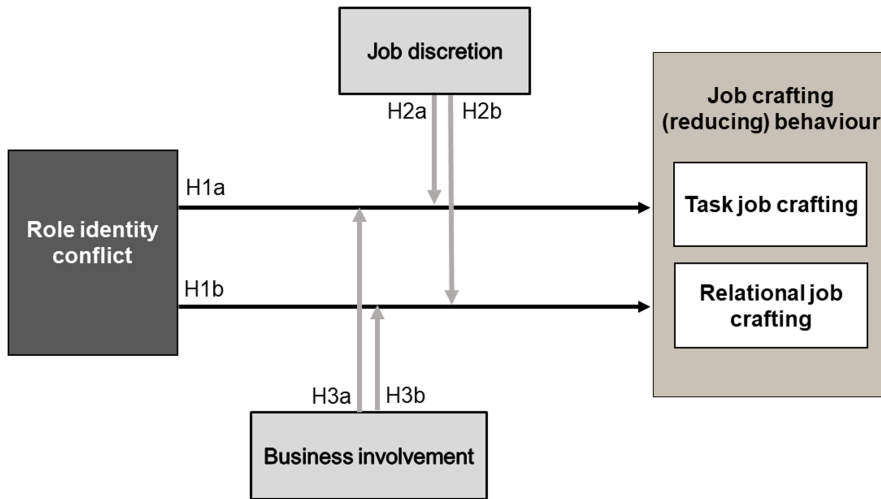
When researchers have considered possible downsides of more business involvement, they have tended to focus on how closeness to head office and operational managers may increase management accountants’ engagement in unethical behaviour (Maas & Matejka, 2009), enhance inter-professional competition (Armstrong, 1985; Ezzamel & Burns, 2005) and/or be detrimental to organisational performance (Burns et al., 2014). However, in this paper, we propose that the transition to high business involvement roles may have additional costs for management accountants themselves, which have not been acknowledged in the extant literature. More specifically, we propose that far from giving management accountants the power and influence that is denied those in low involvement (traditional) positions, high involvement roles may instead afford accountants fewer opportunities to modify their tasks and relationships when faced with role identity conflicts.

Management accountants in low involvement roles tend to work in traditional accounting functions, which typically place an emphasis on the values of independence and objectivity from business processes. In addition, such roles are often undertaken away from the influence of business and operational managers (Burns & Baldvinsdottir, 2007), allowing accountants a degree of independence and freedom in defining the parameters of their work. Conversely, high involvement roles are, by their very definition, characterised by close connections with operational and business managers (Emsley, 2005). As such, individuals in these positions may be expected to have fewer opportunities to dictate the boundaries of their work or to sideline tasks and relationships, without the (tacit) knowledge and agreement of their local colleagues and managers.

Horton and Wanderley (2018) theorised that the relationship between identity conflict and job crafting behaviour may be moderated by business involvement, such that individuals in low involvement roles will be more likely to exhibit individual job crafting behaviour, while those in high involvement roles will be more likely to exhibit collective job crafting behaviour. Consistent with this prediction, we propose that, while role identity conflicts will trigger individual task and relational job crafting reducing behaviour, management accountants will have more freedom to modify their roles in this way when they work in low involvement roles, outside the purview of operational and business managers. We thus state the following hypotheses.

**Hypothesis 3a.** The positive relationship between role identity conflict and task job crafting will be moderated by business involvement, such that task job crafting reducing behaviour will be more likely when management accountants have low levels of business involvement.

**Hypothesis 3b.** The positive relationship between role identity conflict and relational job crafting will be moderated by business involvement, such that relational job crafting reducing behaviour will be more likely when management accountants have low levels of business involvement.



**FIGURE 1** Model of the proposed relationships between role identity conflict and job crafting behaviour.

We summarise the proposed theoretical relationships (Hypotheses 1a–3b) in Figure 1.

## 4 | METHODS

As highlighted by Mahlendorf (2014, p. 34), quantitative studies examining the nature and impact of role changes in management accounting have remained ‘relatively sparse in academic journals’. Perhaps as a consequence of this, there have been few attempts to examine management accountants’ self-initiated change actions across national settings, resulting in calls for broader studies that span global boundaries (Goretzki & Messner, 2019). As we were interested in job crafting behaviour in the (international) management accounting profession, we carried out a quantitative field survey of management accountants operating in diverse contexts around the globe. We believe that this methodology is ideally suited to addressing our focal questions.

### 4.1 | Context and sample

In order to test our hypotheses, we conducted a survey with members of the Institute of Management Accountants (IMA). The IMA is a global association for finance and accounting professionals, which aims to advance the management accounting profession. Founded in 1919, the IMA provides training, certification and networking opportunities for professional management accountants working across the world. We received support from the IMA to conduct an international online survey of their members. Specifically, the IMA agreed to send online survey invitations to a random sample of 5000 professional management accountants working in the US, China and Europe. Due to access issues, some of the management accountants in China were unable to complete the survey online. These respondents therefore completed interactive surveys and emailed them back to us. Respondents were informed that the survey was being conducted by university researchers and that their responses would remain anonymous. Informed consent was obtained from all members who took part in the study. In order to encourage participation, respondents could choose to enter a prize draw for the



chance to win a \$500 gift card or one of five \$100 gift cards. In addition, reminder emails were sent out to encourage participation.

Our final sample consisted of 284 practising management accountants, working in the roles of Staff Management Accountant (16.7%), Senior Management Accountant (18%), Management Accounting Manager (15%), Assistant Controller (5.2%), Controller (25.8%) and Chief Financial Officer (19.3%) (please see [AICPA](#), n.d., for descriptions of these management accounting roles). Of this sample, 106 members were working in the United States, 82 were working in China, and 96 were working in Europe (65 in Western European countries and 31 in Eastern European countries). The average age of our sample was 41 years and the average tenure of management accountants in their current firm was 6.58 years. Sixty percent of the sample were male and 40% were female.

While our response rate was low (5.7%), it was comparable with a number of recent studies that invited similar populations of professional accountants to complete surveys via email. Indeed, in their recent study focusing on CPAs (Certified Public Accountants), Cohen et al. (2020) reported a response rate of 6.1%. Similarly, response rates of 5.0%, 5.4% and 4.6% were reported by Anderson and Lillis (2011), Dichev et al. (2013) and Ishaque (2020), respectively, in their survey studies based on similar populations of accounting professionals.

## 4.2 | Measures

All variables were measured with pre-established and validated scales. Responses were measured on a 5-point Likert scale with anchors of ‘strongly disagree’ and ‘strongly agree’ unless reported otherwise.

*Role identity conflict* was measured with a four-item scale based on Parker et al. (2002) and Rizzo et al.'s (1970) measures of inter-sender role conflict. Items included ‘I receive incompatible requests from two or more people’ and ‘Different people I work with expect conflicting things from me.’ Anchors for this scale were 1 = ‘rarely or never’ to 5 = ‘constantly’.

*Job discretion* was measured with Morgeson and Humphrey's (2006) three-item measure of decision-making autonomy. The items included ‘the job gives me a chance to use my personal initiative or judgement in carrying out the work’, ‘the job allows me to make a lot of decisions on my own’ and ‘the job provides me with significant autonomy in making decisions’.

*Business involvement* was measured with Emsley's (2005) role involvement scale. This scale examines the extent to which management accountants are involved in business units, as opposed to having a purely functional/accounting orientation. The scale is made up of six questions with five possible responses, which are indicative of different levels of business involvement. As an example, one of the questions asks the accountants ‘To what extent is your work determined by the needs of the accounting function and managers in business units?’ Possible response options include: (1) Almost all of my work is determined by the accounting function; (2) A lot of my work is determined by the accounting function; (3) My work is equally determined by the accounting function and business units; (4) A lot of my work is determined by business units; and (5) Almost all of my work is determined by business units.

*Task job crafting reducing behaviour* was measured using Weseler and Niessen's (2016) three-item scale. The items included: So that the job I do suits me... ‘I pass on tasks that do not really suit me’, ‘I decide (alone or together with colleagues/supervisors) not to work on less suitable tasks’ and ‘I give less priority to the tasks that do not really suit me’.

*Relational job crafting reducing behaviour* was measured using Weseler and Niessen's (2016) three-item scale. The items included: So that the job I do suits me... ‘I usually limit the amount of time I spend with people I do not get along well with, and only contact them for things that

are absolutely necessary', 'I try to avoid contact with the people at work whom I do not really get on well with' and 'I communicate less with people who do not fully support my personal work objectives'.

### 4.3 | Control variables

Research suggests that job crafting behaviour may be influenced by national/cultural-level differences (Zhang & Parker, 2019). Given that our sample included management accountants from a wide range of countries and geographical locations, we sought to control for this factor in our analyses. Specifically, we coded management accountants' geographical locations into four regions, namely the United States, China, Western Europe and Eastern Europe. We then controlled for geographical location using dummy variables in our analyses. Past research has suggested that job crafting behaviour may also be influenced by demographics (Tims et al., 2013; Weseler & Niessen, 2016). As such, we also included age, tenure and gender as control variables in our analyses.

## 5 | RESULTS

Means, standard deviations, correlations and scale reliabilities for all variables are provided in Table 1. Exploratory factor analysis with varimax rotation confirmed that the items loaded on their respective scales, as expected. Furthermore, confirmatory factor analyses conducted in Mplus (version 7) showed that all of the tested models had good fit indices. For example, indices for the model testing hypothesis 2a were:  $\chi^2=47.36$  ( $df=32$ ),  $p=0.04$ , comparative fit index (CFI)=0.99, root mean square error of approximation (RMSEA)=0.04, standardized root mean squared residual (SRMR)=0.04.

As recommended by Armstrong and Overton (1977), we examined the likelihood that non-response bias may have affected our findings by comparing early and late responders of our online survey. These authors propose that late survey responders can be assumed to be similar to non-survey responders. As such, by comparing late and early responders on the key study variables, it is suggested that we can determine whether non-response bias is likely to have affected our findings. Our comparison of early responders (the first 25% of online responders) versus late responders (the last 25% of online responders) indicated that there were no significant differences in respondents' demographic profiles (age:  $t(106)=-0.65$ ,  $p=0.52$ ; gender:  $\chi^2(1)=0.95$ ,  $p=0.33$ ; tenure:  $t(97)=-0.19$ ,  $p=0.85$ ) or in any of our study variables (role identity conflict:  $t(106)=0.48$ ,  $p=0.63$ ; job discretion  $t(106)=0.30$ ,  $p=0.77$ ; business involvement  $t(106)=0.18$ ,  $p=0.86$ ; task job crafting behaviour:  $t(106)=1.04$ ,  $p=0.30$ ; and relational job crafting behaviour:  $t(106)=0.85$ ,  $p=0.40$ ) for early compared to late responders. These findings give us some confidence that non-response bias did not adversely affect our findings.

To test hypotheses 1a and 1b, we conducted regression analyses. These analyses provided support for our predictions. Specifically, consistent with hypothesis 1a we found that role identity conflict was significantly positively associated with task job crafting behaviour ( $\beta=0.14$ ,  $SE=0.06$ ,  $t(248)=2.19$ ,  $p=0.029$ ). Similarly, we found that role identity conflict was significantly positively associated with relational job crafting behaviour ( $\beta=0.15$ ,  $SE=0.06$ ,  $t(247)=2.32$ ,  $p=0.021$ ). We thus find support for hypotheses 1a and 1b.

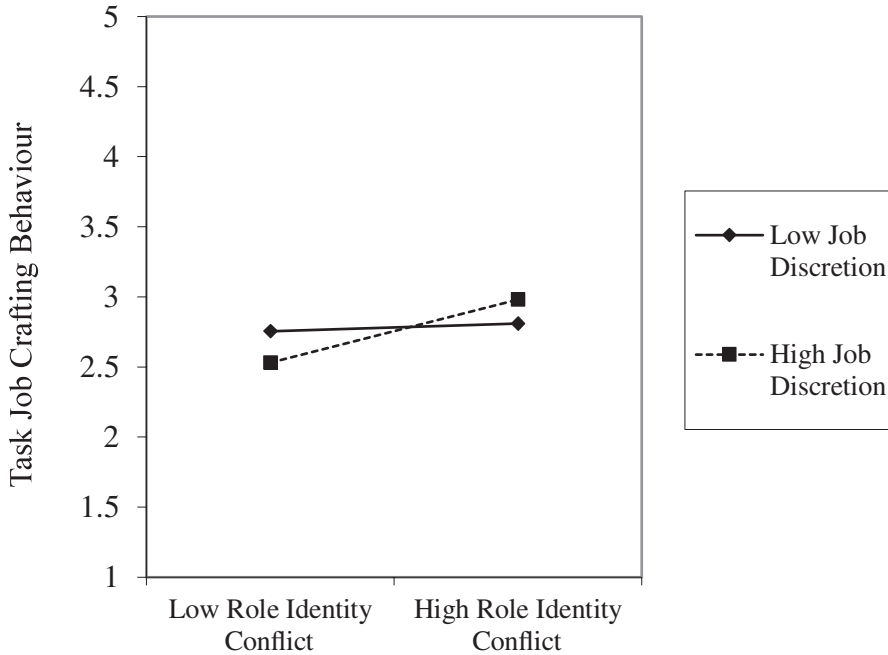
In order to examine our moderation hypotheses, we conducted hierarchical moderated multiple regression (HMMR) analyses with SPSS version 28. Prior to the analyses, we converted the predictors to standard  $Z$  scores, including role identity conflict, the moderating variables (job discretion and business involvement), and control variables. Interaction terms were then constructed. We first entered the control variables (including dummy coded variables for

**TABLE 1** Means, standard deviations, correlations and Cronbach's alphas.

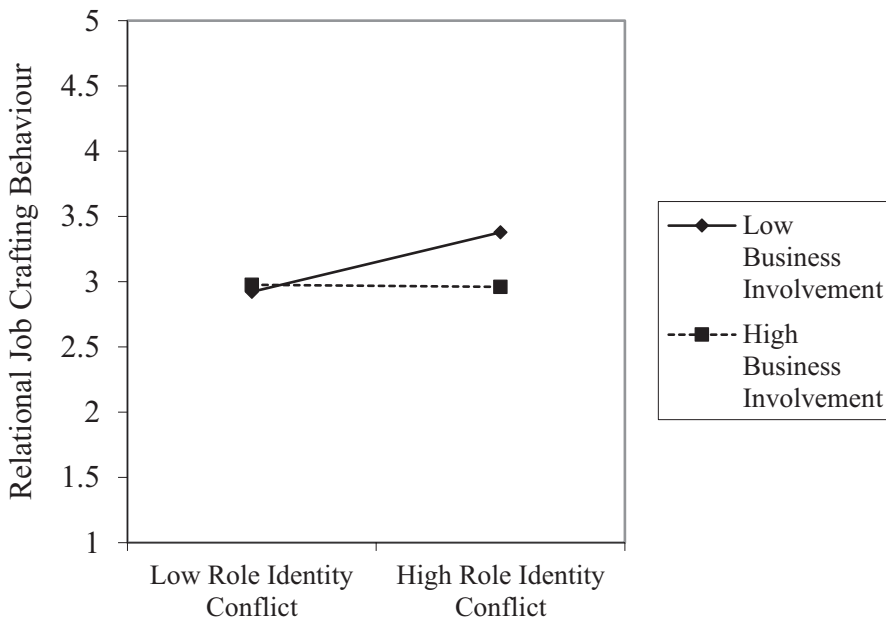
	<b>M (SD)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1. Role identity conflict	2.14 (0.83)	(0.80)						
2. Job discretion	3.77 (0.81)	-0.17**	(0.86)					
3. Business involvement	2.89 (0.88)	0.00	0.26**	(0.84)				
4. Task job crafting behaviour	2.86 (0.81)	0.13*	-0.07	-0.08	(0.77)			
5. Relational job crafting behaviour	2.97 (0.83)	0.17**	-0.10	-0.12*	0.33**	(0.82)		
6. Age	40.92 (10.97)	-0.06	0.30**	0.08	-0.19**	0.01	—	
7. Gender	n/a	0.07	-0.15*	-0.14*	0.06	0.07	-0.05	—
8. Tenure	6.58 (6.12)	-0.01	0.19**	0.04	-0.02	0.15*	0.42**	0.02

Note:  $n = 284-255$ ; \* $p < 0.05$ ; \*\* $p < 0.01$ . Reliabilities ( $\alpha$ ) are presented in parentheses on the diagonal.

geographical region) at Step 1. We then entered the direct effects (Step 2), before entering the 2-way interaction term at Step 3. In order to facilitate the interpretation of our findings, we plotted the significant interactions in figures (see [Figures 2 and 3](#)).



**FIGURE 2** The interaction between role identity conflict and job discretion on task job crafting behaviour.



**FIGURE 3** The interaction between role identity conflict and business involvement on relational job crafting behaviour.

Hypothesis 2a predicted that the relationship between role identity conflict and task job crafting behaviour would be moderated by job discretion, such that task job crafting would be higher when management accountants had higher levels of discretion in their roles. We find support for this prediction. Specifically, our analysis revealed that the relationship between role identity conflict and task job crafting behaviour was significantly moderated by job discretion, with a significant regression coefficient for the two-way interaction term ( $\beta=0.14$ ,  $p=0.031$ ), in line with our prediction (see also Table 2). In order to facilitate our interpretation of this finding, we plotted this interaction in Figure 2. As this graphic shows, role identity conflict was associated with especially high levels of task job crafting behaviour when management accountants were in high discretion roles, in support of hypothesis 2a.

Hypothesis 2b predicted that the relationship between role identity conflict and relational job crafting would be similarly moderated by job discretion. However, contrary to this hypothesis, a significant regression coefficient for the two-way interaction term was not found ( $\beta=0.10$ ,  $p=0.14$ ). We thus do not find support for hypothesis 2b.

Turning our attention to hypotheses 3a and 3b, we predicted that the relationship between role identity conflict and job crafting behaviour would be moderated by management accountants' level of business involvement such that job crafting behaviour would be more likely when management accountants had low levels of business involvement. First turning to hypothesis 3a, we found that business involvement was a marginally significant moderator of the relationship between role identity conflict and task job crafting behaviour ( $\beta=0.12$ ,  $p=0.059$ ). Furthermore, in line with hypothesis 3b, our analysis showed that the relationship between role identity conflict and relational job crafting was indeed moderated by business involvement, with a significant regression coefficient for the two-way interaction term ( $\beta=-0.15$ ,  $p=0.016$ ; see also Table 3). Specifically, as shown in Figure 3, we found that role identity conflict was associated with higher levels of relational job crafting behaviour when management accountants were in low involvement roles, in line with our prediction. We thus find support for hypothesis 3b.

**TABLE 2** Interaction between role identity conflict and job discretion on task job crafting reducing behaviour.

	Model 2	Model 3
<b>Controls</b>		
Region (dummy)	0.060	0.035
Region (dummy)	0.022	0.016
Region (dummy)	-0.022	-0.026
Age	-0.205*	-0.193*
Gender	0.027	0.032
Tenure	0.065	0.062
<b>Direct effects</b>		
Role identity conflict	0.142*	0.154*
Job discretion	0.022	-0.016
<b>2-Way interaction</b>		
Role conflict $\times$ job discretion		0.140*
$R^2$	0.073	0.091
$\Delta R^2$	0.019	0.018*
$\Delta F$	2.44	4.69*

Note:  $n=248$ ; \* $p<0.05$ . Model 1 (with only controls) is not presented here. Model 2 represents Step 2 in the analyses, Model 3 represents Step 3.



**TABLE 3** Interaction between role identity conflict and business involvement on relational job crafting reducing behaviour.

	Model 2	Model 3
<b>Controls</b>		
Region (dummy)	-0.102	-0.104
Region (dummy)	-0.146	-0.154*
Region (dummy)	-0.107	-0.123
Age	-0.126	-0.137
Gender	0.042	0.032
Tenure	0.193**	0.203**
<b>Direct effects</b>		
Role identity conflict	0.146*	0.135*
Business involvement	-0.107	-0.106
<b>2-Way interaction</b>		
Role identity conflict × Business involvement		-0.150*
$R^2$	0.093	0.115
$\Delta R^2$	0.031*	0.022*
$\Delta F$	4.14*	5.91*

Note:  $n = 247$ ; \* $p < 0.05$ ; \*\* $p < 0.01$ . Model 1 (with only controls) is not presented here. Model 2 represents Step 2 in the analyses, Model 3 represents Step 3.

## 6 | DISCUSSION

### 6.1 | Theoretical and practical contributions

Based on a field study of 284 professional management accountants, we find support for our predictions that management accountants modify their tasks and relationships to achieve greater fit, when confronted with role identity conflicts. We also find evidence of two key moderators of these relationships, namely that job discretion moderates the relationship between role identity conflict and task job crafting behaviour, while business involvement moderates the relationship between role identity conflict and relational job crafting behaviour. Our study provides three primary contributions to the extant literature.

First, we shed light on how and under what circumstances management accountants show personal initiative in changing the nature and scope of their work roles. As highlighted in the introduction, job crafting behaviour has been little examined in the management accounting field and, to the best of our knowledge, this study represents one of (if not) the first empirical examination(s) of the job crafting behaviour of an international sample of management accountants. Moreover, while there have been some examinations of task job crafting reducing behaviour in local populations of management accountants (most notably the excellent study by Morales & Lambert, 2013), there have been few, if any, attempts to understand how management accountants may customise their relationships through relational job crafting reducing behaviour. We provide empirical insights into the concrete steps that management accountants take to narrow the scope, type and number of their tasks and the frequency or quality of their relationships in response to role identity conflicts. We thus contribute to the previously 'scarce' literature on management accountants' self-initiated change efforts (Goretzki et al., 2013, p. 42) and the customisation behaviours they enact within modern international accounting roles.

Second, we provide insights into the factors that influence the job crafting behaviour of management accountants. We predict and find that role identity conflicts are critical in

prompting job crafting efforts as accountants seek to change their tasks and relationships in order to achieve greater fit. Hence, instead of solely leading to negative psychological outcomes and ultimately turnover, we show that role identity conflicts can stimulate proactive attempts to customise the task and relational boundaries of one's work, while remaining within the same organisation and role. In doing so, we provide empirical support for the theory that role identity conflicts are a key and understudied driver of self-initiated change actions within organisations (Horton et al., 2014; Horton & Wanderley, 2018; Nicholson, 1984).

We also contribute to the 'limited' literature on the boundary conditions of job crafting behaviour by empirically testing two key moderators, namely job discretion and business involvement (Tims et al., 2022, p. 68). Interestingly, we found that while job discretion significantly moderated the relationship between role identity conflict and task job crafting behaviour, it did not significantly moderate the relationship between role identity conflict and relational job crafting behaviour. In contrast, business involvement was a more significant moderator of the relationship between role identity conflict and relational job crafting behaviour than task job crafting behaviour.

Potential explanations for these findings may be found in the unique nature of these focal moderators. Indeed, it may be speculated that job discretion is especially critical for management accountants' task job crafting behaviour, because it affords accountants the freedom to customise the content/scope of their tasks when faced with role identity conflicts. Conversely, it may be suggested that business involvement is more crucial for management accountants' relational job crafting behaviour because it dictates the degree of independence they have in renegotiating their relationships in order to achieve greater fit. As such, our findings provide tentative support for the suggestion that management accountants' task and relational job crafting behaviour may be contingent on different factors. Further follow-up studies are necessary in order to verify this suggestion, as well as to examine other boundary conditions that shape job crafting behaviour in the MA profession.

Third, our findings provide important insights into a potential 'dark side' of business partner roles, which has been little acknowledged in past literature. The transition to high business involvement roles has been viewed as overwhelmingly positive, with prevailing discourses highlighting the greater prestige, authority and influence this has afforded the 'modern' management accountant (Järvenpää, 2007; Karlsson et al., 2019; Samanthi & Gooneratne, 2023; Siegel et al., 2003; Windeck et al., 2015; Wolf et al., 2015). When downsides have been mentioned, they have tended to centre on the increased likelihood of inter-professional competition, conflict or unethical behaviour stemming from the evolution to business partner roles, rather than on any potential adverse effects for the jobholders themselves (Armstrong, 1985; Ezzamel & Burns, 2005; Maas & Matejka, 2009). Management accountants' rewards for attaining greater business involvement have thus been portrayed as largely indisputable, with the 'ambition to be numbered amongst the controllers rather than the controlled' being chief among these (Armstrong, 1985, p. 133; Karlsson et al., 2019).

Yet, paradoxically, we find that greater business involvement may be associated with less rather than more control over the boundaries of one's work and a diminished ability to modify one's activities when confronted with role identity conflicts. Our findings thus challenge the largely taken-for-granted image of a powerful, proactive business partner who can dictate organisational processes, instead suggesting that management accountants in these roles may lack the power to leverage managerial control and influence, even within the confines of their own roles and relationships (Goretzki, Messner & Strauss, 2018; Lambert & Morales, 2018). Conversely, we show that there may be greater freedom and power in low business involvement roles, which afford accountants a degree of independence in dictating the nature and boundaries of their work. Such findings appear particularly critical given recent accounting literature suggesting that the trend towards greater business involvement is continuing to grow (McCaffry & Turner, 2023). Indeed, in the light of our findings, it should be noted that the shift

to business partnering roles may not be the panacea that it has often been promised to be, and that a more balanced analysis of the opportunities and challenges associated with business partner versus traditional accounting roles may be warranted.

From a practical perspective, it may be suggested that the ability to craft or customise one's tasks and relationships in order to achieve better person–job fit will become an increasingly relevant skill for management accountants as they navigate complex modern work environments (Zhang & Parker, 2019). Indeed, academics and professional associations agree that given the impact of digital technologies on MA roles, 'if they are not to be left behind, organizations and the professional accountants who work with and for them must be agile, flexible and future-oriented' in order to flourish (Andreassen, 2020; Association of Chartered Certified Accountants, 2016, p. 45). In this context, job crafting behaviour may be a key mechanism in allowing individuals to respond to environmental turbulence by modifying their tasks and relationships to achieve fit. For instance, job crafting behaviour might be a means to address digital anxiety, which is predicted to be a major barrier to the digital transformation of the management accounting profession (Firk et al., 2024).

Managers may also wish to consider how work-design/human resource decisions related to the degree of discretion and business involvement afforded to management accountants in different positions may shape their behaviours. This seems particularly relevant in the aftermath of the Covid-19 pandemic, which saw a renegotiation of management accounting roles and an increase in remote working. In 2021 the ACCA and PwC conducted research with accounting professionals/CFOs to understand the effect of the pandemic on the finance function and to provide a prospect for the future of the accounting profession in a post-pandemic world. This study suggested that 'remote working was likely to be the most fundamental shift', with 75 percent of respondents indicating that this change was likely to be permanent (p. 33). Such changes may have important implications for MA roles/functions in the future, in particular shaping the levels of job discretion and oversight that management accountants face in their post-pandemic roles. As such, our findings may be particularly pertinent for HR policy decisions in the years ahead.

In addition, it may be suggested that strategies aimed at managing role identity conflicts should be explicitly incorporated in professional training and development programmes within the management accounting field. Interestingly, while role identity conflicts may be relatively expected and unavoidable in management accounting roles (Wolf et al., 2020), our study suggests that this does not need to imply heightened stress and ultimately turnover. Instead, we find that if accountants have a degree of job discretion and independence, they may be able to adapt their tasks and relationships to achieve greater fit, while remaining in their organisations.

Yet, at the same time, it should be noted that these individual actions may have wider ramifications for organisations, which may not be altogether positive. Specifically, management accountants may seek to sideline and deprioritise tasks and relationships that their organisational leaders regard as indispensable. Indeed, by reducing the scope of their tasks and relationships to achieve better fit, accountants may fall short of the formal responsibilities set out in their role descriptions and fail to meet the expectations of their employers—with potential consequences for their work performance (Lichtenthaler & Fischbach, 2019; Zhang & Parker, 2019).

Moreover, accountants' job crafting reducing behaviour may have negative implications for their colleagues. Tims et al. (2015) found that when focal employees exhibited high levels of job crafting avoidance behaviours, their colleagues reported poorer well-being outcomes and higher levels of burnout. As such, job crafting reducing behaviour may be regarded as a double-edged sword; while such customisation processes are likely to be essential for management accountants to reconcile their role-identity conflicts and achieve higher person–job fit amid shifting modern work environments, this behaviour may have detrimental implications

for their colleagues—who are forced to adjust or expand their own tasks and relationships in order to compensate for these actions. Understanding the multi-level consequences of job crafting reducing behaviour in the management accounting profession thus appears to be a critical endeavour for future research.

## 6.2 | Strengths, limitations and future directions

Research examining how management accountants make changes to their roles has primarily been based on case studies conducted within a single national setting (Goretzki & Messner, 2019; Mahlendorf, 2014). In this paper we present a quantitative survey study focusing on an international (Chinese, US, Western and Eastern European) sample of practising professional management accountants. We thus offer broad and novel insights into the self-initiated change actions undertaken within the global MA profession in response to role identity conflicts. In addition, we find evidence to support the hypothesised contextual moderators of business involvement and job discretion. These findings may be considered notable given how notoriously difficult it is to detect moderated interactions in field studies (McClelland & Judd, 1993). Yet, as with all research, this study is not without its limitations, while it can also provide guidance on valuable extensions and directions for future research.

First, as we collected data at a single time point, we were unable to draw conclusions about causal relationships and it was not possible to capture changes in our variables over time. We expect that management accountants' experiences of role identity conflicts, job discretion and business involvement may vary as they are confronted with different roles and organisational contexts over the course of their careers. However, in the current design, we were limited to a single snapshot of our focal variables. Future studies aimed at exploring temporal changes would therefore be useful.

Second, our study incorporated professional management accountants from different geographical locations, and the broad (international) nature of our sample may increase our confidence in the generalisability of our findings. Yet, although our final sample was sufficiently large to test our hypotheses and our response rate was comparable to other accounting field surveys that used similar methods of recruitment, the survey response rate was low. In view of this, we followed the recommendations of Armstrong and Overton (1977) and carried out an early versus late-respondent analysis, which suggested that non-response bias did not adversely affect our findings. However, follow-up, replication studies are necessary to confirm the validity and generalisability of our findings to other contexts and samples.

Finally, we focused on one key factor (role identity conflicts) that we hypothesised would be critical in shaping both relational and task job crafting behaviours, while we focused on two key moderators (job discretion and business involvement) that we expected to be particularly important boundary conditions in the management accounting profession. However, given the very limited research in this context, we recognise that we have only scratched the surface in identifying antecedents (and boundary conditions) that apply. For instance, research has shown that different types of job crafting behaviour (e.g., task, relational and cognitive job crafting, extending versus reducing behaviours, etc.) may have very different causes and consequences (see Zhang & Parker, 2019 for a review). Further research aimed at teasing out the unique predictors, mediators and moderators of these different forms of job crafting behaviours would therefore be very valuable.

In sum, our study sheds light on how role identity conflicts shape job crafting behaviour in the management accounting profession. We hope that this will inspire further work aimed at exploring this key topic in the years to come.

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## DATA AVAILABILITY STATEMENT

Research data are not shared.

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