Exploring management accountants’ role conflicts and ambiguities and how they cope with them

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Abstract

Purpose – The aim of this study is to explore the nature of the expectations of operations managers (OMs) and the enacted roles of management accountants (MAs) and to understand how MAs construct roles around these expectations.

Design/methodology/approach – A qualitative design draws upon company documentation and 36 semi-structured interviews with MAs and OMs. The study uses role theory as a theoretical lens with its core concepts of role expectations, role conflict and role ambiguity. The design draws from role theory’s original development and testing to pair particular roles of MAs with particular roles of OMs in operational settings.

Findings – The findings indicate that there are a number of different forms of OMs’ expectations giving rise to role conflicts and role ambiguity for the roles of MAs. OMs’ expectations were identified as conflicting expectations, ambiguous expectations, overloaded expectations and underloaded expectations. MAs construct roles in different ways around these OMs’ expectations, including prioritising the line function, competence deployment, non-accommodation and communication. Factors moderating OMs’ expectations are also identified, including characteristics of the OM and the role of the finance manager.

Research limitations/implications – The study is based on an in-depth investigation of a small number of roles of MAs paired with OMs, and no assurances can therefore be given regarding generalisability of the findings.

Practical implications – The results provide an understanding of the varied nature of expectations that OMs have of MAs and mechanisms through which MAs can address these expectations. It suggests ways in which both MAs and OMs in operational settings can reduce conflicts and ambiguities.

Originality/value – This paper provides an in-depth analysis of the expectations of OMs in relation to the roles of MAs and contributes to the literature on the roles of MAs using role theory. It shows how different forms of OMs’ expectations have related mechanisms used by MAs to navigate these expectations through role constructions.

Keywords Management accountants, Expectations, Accounting roles, Conflict, Ambiguity, Role theory

Paper type Research paper

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1. Introduction

Our understanding of the roles of management accountants (MAs) has developed over recent decades, building on calls for more research (Anthony, 1989; Young, 1996). In particular, the notion of the “business partner” (Goretzki et al., 2013; Jarvenpaa, 2007; Wolf et al., 2015) has been investigated by reflecting roles encompassing greater organisational reach and embeddedness beyond traditional functional demarcations (Burns and Baldvinsdottir, 2005, 2007; Henttu-Aho, 2016; Jarvenpaa, 2007; Sorensen, 2009; Zoni and Merchant, 2007). MAs may find themselves uncertain of their roles, as research is ambivalent regarding operating managers (OMs) involving MAs in their decision processes (Byrne and Pierce, 2007; Johnston et al., 2002; Windeck et al., 2015). While MAs may assist managerial decision-making (Goretzki et al., 2013), their position in doing so can be contested by non-accountants (Ezzamel and Burns, 2005; Vaivio, 1999) and managers may have different role interpretations (Morales and Lambert, 2013). MAs can be located at the difficult nexus of demands from operational and financial management (Chenhall and Langfield-Smith, 1998; Johnston et al., 2002; Lambert and Sponem, 2012; Morales and Lambert, 2013; Pierce and O’Dea, 2003), and if in subsidiary contexts, additional demands from head office management (Goretzki et al., 2017; Lambert and Sponem, 2005; Maas and Matéjka, 2009; Puyou, 2018). It is imperative therefore to understand how MAs navigate around multiple expectations and consider their form and their consequences.

From a theoretical perspective, expectations, as a concept, has been neglected, notwithstanding its attribution to stakeholders, leaders and employees in general (Tengblad, 2004). Expectations regarding organisational roles, and associated role conflict and role ambiguity, are key concepts of role theory, as proposed by Kahn et al. (1964) and Katz and Kahn (1978). They are adopted here as an essential theoretical lens to understand what form of expectations MAs face and how they navigate around these expectations that can give rise to role conflicts and ambiguities in their roles. References to role theory in the paper, unless attributed elsewhere, will be to the foundational work of Kahn et al. (1964) and Katz and Kahn (1978). From an empirical perspective, we have little understanding of OM's expectations of MAs and how MAs navigate around these expectations, with the latter receiving more attention in recent work (Goretzki et al., 2017; Puyou, 2018). The focus on expectations is warranted by the call for more “in-depth” research regarding the nature of managerial expectations and business partner roles (Wolf et al., 2015). In addition, the expectations of hierarchically more senior finance managers (FMs) and their influence on MAs (and OM-MA interactions) has been neglected (Goretzki et al., 2013). In preparing MAs for broader accounting roles, accounting education seems to have paid little attention to developing skills for such roles (Siegel et al., 2010; Tatikonda, 2004), and in particular, there is little evidence that curricula consider skills relating to managing role expectations and any related implications. There is a growing recognition that contemporary “service” roles in organisations are increasingly onerous (du Gay, 1996; du Gay and Salaman, 1992), and within accounting in particular (Cluskey and Vaux, 1997; Collins, 1993; Ozkan and Ozdeveciolu, 2013; Sweeney and Summers, 2002). In professional output and practice, there are normative prescriptions for “partnership” roles for MAs (Caron, 2006; Siegel et al., 2003a, 2003b, 2010; Thomson, 2015) and observations of expectation shortcomings in “service quality” (Walker et al., 2012). A better understanding of expectations regarding the roles of MAs has implications for MAs, as reducing conflicts and ambiguities related to OMs' expectations can lead to a reduction in job-related tension and inclinations to leave an organisation and increased job satisfaction (Gavin and Dileepan, 2002; Kelly and Barrett, 2011; Senatra, 1980; Sorensen and Sorensen, 1974). Faced with these challenges for the roles of MAs, and drawing on role theory, the study set out to address the following research question:
RQ1. What is the nature of the expectations of OMs for MA and how do MAs construct roles around these expectations?

The remainder of the paper is structured as follows. Section 2 reviews literature on role expectations and draws on the theoretical perspective of role theory, which encompasses the concepts of role expectations, conflicts and ambiguities. Next, the research design is presented in Section 3, followed by the findings in Section 4. Finally, the paper closes with discussion and concluding remarks in Sections 5 and 6, respectively.

2. Expectations of the roles of management accountants, role conflicts and ambiguities

MAs occupy organisational roles that are commonly observed as performing a “service” function that entails information analysis and decision support (Atkinson et al., 2001; Horngren et al., 2000). Previous studies have pointed towards diverging user-preparer perspectives and information provision (McKinnon and Bruns, 1992; Mendoza and Bescos, 2001; Pierce and O’Dea, 2003). Many studies have noted widening organisational roles for MAs (Ahrens, 1997; Byrne and Maher, 2003; Burns and Baldvinsdottir, 2005, 2007; Goretzki et al., 2017; Wolf et al., 2015). In tandem, the professional practitioner literature has advocated the roles of MAs as “partners” with OMs (Baier, 2014; Brands and Holtzblatt, 2015; Caron, 2006; Jablonsky et al., 1993; Pierce, 2001; Quinn and Rochford, 2013; Thomson, 2015; Walker et al., 2012). With these more recent role formulations, it is surprising that so little attention has been paid to the nature and implications of these expectations that may give rise to role conflicts and ambiguities. MAs may be challenged in articulating or influencing their wider organisational roles and having to deal with conflicting expectations of roles (Ezzamel and Burns, 2005; Goretzki et al., 2013; Vaivio, 1999) or some ambiguity regarding expected roles (Morales and Lambert, 2013). Thus, there is a need to better understand managerial expectations of the roles of MAs in wider organisational contexts and to understand how MAs deal with these expectations.

Role expectations, role conflicts and role ambiguities are role theory concepts that seek to explain role behaviour (Kahn et al., 1964; Katz and Kahn, 1978). Expectations have been defined as the:

[...] preferences with respect to specific acts, things the person should do or avoid doing [...] personal characteristics or style, ideas about what the person should be, should think, or should believe (Katz and Kahn, 1978, p. 190).

These expectations “exist in the minds of members of the role-set” and tend to be communicated or “sent” to focal role occupants (Katz and Kahn, 1978, p. 190), who then act in a “received role” which comprises “perceptions and cognitions of what was sent” (Kahn et al., 1964, p. 16). It is thus the MAs’ interpretations of the OMs’ sent expectations that inform the MAs’ received roles. The role-set refers to all those individuals who collectively have expectations of a particular organisational role occupant (Merton, 1957). If expectations are incongruent (Rizzo et al., 1970), it can lead to role conflicts and ambiguities for role occupants (Kahn et al., 1964; Katz and Kahn, 1978). Role conflict has been defined as “the dimensions of congruency-incongruency or compatibility-incompatibility in the requirements of the role” (Rizzo et al., 1970, p. 155). Role set members may “impose pressures” on roles “towards different kinds of behaviour” (Kahn et al., 1964, p. 19), or more narrowly, it has been defined as the “simultaneous occurrence of two (or more) sets of pressures such that compliance with one would make difficult or impossible compliance with the other” (Wolfe and Snoek, 1962, p. 103). The former broader conceptualisation of role conflict is used here, and it includes the latter clashing of two demands at the same time. The
incompatibilities in role requirements (Rizzo et al., 1970) may relate to a number of dimensions of role conflict, e.g. differences between role behaviour expectations and an individuals’ belief or value system, an individual’s abilities and resource capacities and as a result of multiple and different expectations that may not be reconcilable (Kahn et al., 1964; Rizzo et al., 1970). Role conflict includes, for example, OMs’ desire for MAs to perform their roles in different ways to roles being enacted, to expend time differently in roles and to possess different attributes (Hopper, 1980). Kahn et al. (1964) delineated role conflicts for role senders and the focal role holders as attributable to different expectations from different role senders (inter-sender role conflict); different expectations from the same role sender (intra-sender role conflict); different expectations between those espoused by role senders and perceived by the focal role (person-role conflict); and differences between expectations of distinctive groups of role senders such as work-domestic expectations (inter-role conflict). Role conflict can be attributable to role overload (Kahn et al., 1964), whereby expectations exceed the available time to meet them, which is a quantitative role overload, or if expectations exceed the capabilities of those seeking to address expectations, it gives rise to a qualitative role overload (Peterson et al., 1995; Sanders and Fulks, 1995).

The combination of role sender’s expectations influencing role behaviour and that behaviour in turn influencing role sender’s expectations is a role episode (Kahn et al., 1964; Katz and Kahn, 1978). MAs, as focal roles, can respond to conflicting expectations by “counterattack” or “compliance or by persuading role senders to modify incompatible demands” or by “attempts to avoid the sources of stress” (Kahn et al., 1964, p. 29). Given the episodic nature of role theory, role senders’ expectations may be influenced by both the characteristics of the focal role and interpersonal relations between the role sender and the focal role. Such characteristics for MAs may include communication, business knowledge, analytical skills and information technology skills (Burns and Yazdifar, 2001; Brands and Holtzblatt, 2015; Siegel, 1996; Siegel and Sorersen, 1999), and interpersonal relations may include the “style” (Katz and Kahn, 1978) of the MA. How MAs respond to the expectations of OMs has been found to be linked to the personality of MAs (Byrne and Pierce, 2007; Hartmann and Maas, 2010).

There is the widely accepted role conflict recognised for accountants between supporting business-unit management processes whilst maintaining loyalty to financial compliance structures. Arguments have been advanced for role separation (Keating and Jablonsky, 1991; Sathe, 1982; Simon et al., 1954; Sutthiwan and Clinton, 2008) and combining the watchdog and partnering roles in one position (Sathe, 1982, 1983; Siegel, 2000) as it facilitates more effective control (Wolf et al., 2015), but it also gives rise to conflicts (Lambert and Sponem, 2005). Accountants may be challenged by conflicts between head office financial and market dictates and local operational business support imperatives, which may lead to manipulated reporting (Maas and Matějka, 2009) and, depending on the financial climate, lead accountants to enact roles with operational management that serve to either legitimise their roles or to be the critical local-head office links (Lambert and Sponem, 2005). These studies have concentrated narrowly on external governance and head office influences on local accounting practices but do not account for the influence of local operational management expectations for the roles of MAs. A recent case study by Puyou (2018) has shown how MAs manage the tensions between head office controllership and divisional partnership roles through developing trust-based relationships and selectively disclosing and/or withholding information as appropriate in context. Similarly, Goretzki et al. (2017), in a field study of controllers, found that they skillfully maintain their image and credibility by using information management techniques to address accountability to different stakeholders within the organisation. We extend this recent work by focussing on
specific OMs’ role expectations and MA’s behaviours as opposed to taking information-centric strategies (Goretzki et al., 2017) or communications-centric strategies (Puyou, 2018) to address conflicting stakeholder demands as our starting point. We also link expectations and role behaviours to specific MA-OM working relationships. We thus suggest a need to first understand the expectations that OMs have of specific MAs and to then explore more broadly how MAs navigate around any potential conflicts or ambiguities that arise.

There appears to be some relationships between organisational structure and the role conflicts of MAs as MAs have been found to better meet the expectations of OMs when organisational structures are more decentralised (Chenhall and Langfield-Smith, 1998; Granlund and Lukka, 1998; Hopper, 1980; Järvenpää, 2007; Pierce and O’Dea, 2003). Conversely, centralised accounting roles—where for example, MAs report to FMs who report to head office—have been associated with “bean counting” roles (Granlund and Lukka, 1998). Hopper (1980) found that role conflicts in respect of relationships between MAs and OMs and role conflicts in respect of the characteristics of the MAs were largely not significant, whatever the structural arrangement. Hopper (1980) excluded role senders in financial line management roles, but FMs can play a significant role in the establishment of MAs’ roles (Goretzki et al., 2013), and Byrne and Pierce (2007) found that some senior FMs expressed the roles of MAs, who reported to them, not only as information providers and analysts but also as “partner and influencer”, an “aid” and “guide” to management, thus reflecting expectations of roles oriented to both hierarchical reporting and OM decision support. These of course are perspectives of FMs and not those of MAs themselves, who typically report to FMs. While many studies have often targeted FMs or controllers in accounting studies, the authors are not aware of published studies that include the influence of FMs in investigating the relationships between OMs and MAs from an expectations perspective.

Role ambiguity has been defined as focal role uncertainty about role sender’s expectations of the focal role occupant (Kahn et al., 1964), i.e. one is unsure as to what is expected of one’s roles. We understand little of how role ambiguity relates to the roles of MAs. Some aspects of role ambiguity have been linked through ethnographic work to the role identities of MAs (Morales and Lambert, 2013) and the extent of influence MAs ought to exert over OMs regarding management accounting information (Lambert and Pezet, 2011). Earlier studies have tended to focus more broadly on auditor roles (Senatra, 1980), environmental uncertainty (Chapman, 1997) and information provision (Englund et al., 2013). In summary, role theory has surprisingly seen little use in previous management accounting research (Collins, 1982), and similarly, role expectations, conflicts and ambiguities have received little attention in the accounting literature. It is acknowledged that the theoretical perspective of roles taken in this paper is of a functionalist orientation (Biddle, 1986) and as such fails to capture the more interpretive and evolutionary dimensions to roles (Järventie-Thesleff and Tienari, 2016). The next section presents the research design.

3. Research design
The overall design, whilst deductively beginning with concepts relating to expectations, conflicts and ambiguities (Kahn et al., 1964; Katz and Kahn, 1978), proceeds with an open-ended and inductive enquiry; thus, the approach may be classified as more abductive, combining elements of both (Blaikie, 2007; Lukka, 2014; Lukka and Modell, 2010). The utilisation of a qualitative interview-based approach was merited as the research question includes both a “what” question (Blaikie, 2010; Marshall and Rossman, 1999) and a “how” question (Hennink et al., 2011; Yin, 1994). The qualitative approach is particularly suited to “sensitive topics,” where it is necessary to meet and create an atmosphere to facilitate openness (Hennink et al., 2011), e.g. the present study explores the nature of MA and OM
inter-relationships and the somewhat sensitive topic of expectations and role behaviours. Using the sampling design that underpinned the development of role theory (Kahn et al., 1964; Katz and Kahn, 1978) whereby role senders and focal roles are matched, the focal role (i.e. the MA) identifies those in the organisation who most influence their roles (members of the role set), which gives a relative ranking of these influencers, or role senders. These pairings were essential to obtaining a deeper understanding of the nature of role expectations, conflicts and ambiguities and how MAs construct roles around them. The pairing of MAs (focal roles) with OMs (role senders) in this study was determined by the MA being asked to identify who in the organisation most influenced their roles. Interview data were supplemented by both job descriptions and goals and objectives, given that job descriptions may not capture the full extent of roles enacted (Biddle, 1979).

The interview design sought to gain insights and understanding (King, 1994; Kvale, 1983; Lee, 1999; Patton, 1990; Rubin and Rubin, 2005), and the qualitative interview guide design followed methodological practice (Berg, 1995; Taylor and Bogdan, 1998). It was specifically based on instruments used in the development and testing of role theory (Kahn et al., 1964; Katz and Kahn, 1978) and its adaptation by Hopper (1980). Thus, for example, questions relating to role conflict explored whether there were different expectations regarding how MAs performed their roles, and questions relating to role ambiguity explored the perceived certainties and uncertainties around role expectations. Following Kahn et al. (1964), the MA interview guides (see guide themes in Appendix 2) examined major role-specific activities that involved MAs interacting with OMs, role expectations and actual role behaviour relating to these activities, expected and actual MA characteristics, and secondary data linked to their roles. The activities identified by MAs (and confirmed by OMs) varied between MAs, but, for example, commonly included reporting of metrics, month-end reporting processes, budgeting and forecasting, project work and operations performance review meetings. The OMs' interview guide examined their expectations of the MAs and the roles performed around the specific activities identified. It also covered aspects of roles sought to be performed differently, the influence of the OM on the MA and vice versa and expectations of particular traits for the roles and those possessed by MAs in those roles. Whilst building on previous role study data collection instruments, the guide was adapted to move away from pre-categorisations (Kahn et al., 1964; Hopper, 1980) to more open and probing questions to gain a more in-depth understanding of the experiences of MAs in their roles.

Building on the work of Byrne and Pierce (2007) in a similar empirical context, proposals for this study were presented to senior FMs in eight manufacturing subsidiaries of international firms where MAs reported directly to their FM as line manager, and the finance function reported up to the corporate head office function located elsewhere. These settings were appropriate as they permitted the investigation of OMs’ expectations of the roles of MAs in an environment where there was a stand-alone operations unit with a local finance function in place and a head office function. These contexts were also deemed relevant as they have previously been noted as potential sources of conflict (Byrne and Pierce, 2007; Maas and Matějka, 2009). This proposal process led to permission to proceed in four of the subsidiaries. To prevent selection bias of particular MAs, all MAs reporting to the FM were required to participate in the study. To extend the sample base, access was negotiated with one other similar manufacturing subsidiary of an international firm with a base in the same region. The five firms in the final study were located in the same geographical region and were in the engineering, pharmaceutical and medical, food and beverages and construction materials sectors. Workforces were within the range of 400-1,400.

For confidentiality reasons, it is necessary to protect firm and individual identification and documentation through the use of pseudonyms. While the number of MAs working in
the different operational settings varied, the level of analysis is at the individual role level of the MA and the associated OM. There were 36 interviews broken into 12 sets of three interviews sequenced as MA first interview, paired OM interview and second MA interview, consistent with the design underpinning role theory application (Hopper, 1980; Kahn et al., 1964). This design sequencing enabled the capturing of the initial understanding of the roles of MAs (as perceived by the MAs), then capturing of the understanding of the same roles (as perceived by the OMs) and finally closing out the process with the MAs again regarding secondary sources relevant to the roles and follow-up questioning from the first two interviews. Table I summarises the interview details, MA and OM matching and associated firm subsidiary information.

While MAs could potentially pick an OM that would perhaps present a more favourable view of the MA, the OMs identified were those that could be confirmed from an analysis of

<table>
<thead>
<tr>
<th>MA/OM/MA</th>
<th>Job title</th>
<th>Firm subsidiary information</th>
<th>Interview length (min)</th>
<th>Recorded</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA/OM/MA</td>
<td>Financial Services Manager</td>
<td>Construction materials</td>
<td>90 Yes</td>
<td>75 Yes</td>
</tr>
<tr>
<td></td>
<td>Production Manager</td>
<td>Employees: 100</td>
<td>75 Yes</td>
<td></td>
</tr>
<tr>
<td>MA/OM/MA</td>
<td>Operations Accountant – Business Unit A, Site A</td>
<td>Engineering</td>
<td>60 Yes</td>
<td>60 Yes</td>
</tr>
<tr>
<td></td>
<td>Supply Chain and Maintenance Manager – Site A</td>
<td>Employees: 700</td>
<td>60 Yes</td>
<td></td>
</tr>
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<td>Operations Manager – Site A</td>
<td>75 Yes</td>
<td>60 Yes</td>
</tr>
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<td></td>
<td>Operations Manager – Site A</td>
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<td></td>
</tr>
<tr>
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<td></td>
<td></td>
<td>Employees: 400</td>
<td>60 Yes</td>
<td></td>
</tr>
<tr>
<td>MA/OM/MA</td>
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<td>Plant Manager – Site B</td>
<td>90 Yes</td>
<td>80 Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employees: 400</td>
<td>75 Yes</td>
<td></td>
</tr>
<tr>
<td>MA/OM/MA</td>
<td>Management Accountant – Capital Project</td>
<td>Pharmaceutical and medical I</td>
<td>75 Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employees: 400</td>
<td>60 Yes</td>
<td></td>
</tr>
<tr>
<td>MA/OM/MA</td>
<td>Management Accountant – Inventory Planning/Business Partner</td>
<td>Pharmaceutical and medical II</td>
<td>50 Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employees: 400</td>
<td>60 Yes</td>
<td></td>
</tr>
<tr>
<td>MA/OM/MA</td>
<td>Management Accountant – Planning Production Director</td>
<td>Pharmaceutical and medical II</td>
<td>60 No</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Employees: 700</td>
<td>50 Yes</td>
<td></td>
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<tr>
<td>MA/OM/MA</td>
<td>Management Accountant – Cost Analyst Packaging/Production Manager</td>
<td>Pharmaceutical and medical II</td>
<td>60 Yes</td>
<td></td>
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<tr>
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<td>Employees: 400</td>
<td>50 Yes</td>
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</tr>
<tr>
<td>MA/OM/MA</td>
<td>Financial Accountant Operations Director</td>
<td>Pharmaceutical and medical II</td>
<td>80 Yes</td>
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<td></td>
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<td>Employees: 700</td>
<td>65 Yes</td>
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<tr>
<td>MA/OM/MA</td>
<td>Management Accountant Supply Chain Commercial Manager Supply Chain</td>
<td>Food and beverages</td>
<td>60 Yes</td>
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<td>Employees: 400</td>
<td>50 Yes</td>
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<tr>
<td>MA/OM/MA</td>
<td>Management Accountant – Sales Divisions Region Commercial Manager – Region</td>
<td>Pharmaceutical and medical II</td>
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<td></td>
<td></td>
<td>Employees: 400</td>
<td>85 Yes</td>
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Table I
Summary details of interviews and firms
the formal structure and alignment of MAs to particular functions or processes. Unlike Hopper (1980), but consistent with role theory previous applications, MAs could identify anyone in the organisation who most influenced their roles, e.g. FMs could be identified if that was the case. This more inclusive approach permitted the relative ranking of FMs and OMs as influencers. The process generated a list for each MA of ranked members of the organisation who most influenced their roles (Appendix 1). While the MAs all reported into the FM, 2 of the 12 MAs ranked an OM above the FM in terms of ranking of major influencers on their roles. On the basis of this list, the highest ranking or most influential OM on the roles of the MA was targeted for the next interview. For 11 of the 12 roles of MAs, the most influential OM was interviewed; one exception was for a MA where the most highly ranked OM was the Sales Director who declined to be interviewed, notwithstanding several attempts at securing an interview. However, the next ranked OM on the list, the Production Manager, was selected and interviewed. For another MA, the third influencer for the MA was the Managing Director, but the MA observed that this influence was primarily through the FM and so the next OM influencer, the Operations Director, was selected. A limitation in this overall process is that only the primary, and not all, role influencers are included. This inevitably was a question of trading off the number of MAs linked to OMs versus less MAs but more role influencers for these MAs. The MAs and OMs who participated in the study had personal work relationships developed, and hence, the potential for bias. However, analysis of the data revealed that neither the OMs nor MAs were particularly reticent in speaking about role expectations.

Interview data were corroborated with job descriptions and annual objectives, which were provided for most MAs. While these were sought for all MAs, they were not always provided, which was understandable given their sensitive nature. Typically, duties were itemised in detail and specific role objectives ranged in number from 6 to 12. The analysis process was a multifaceted one that embraced both manual methods (e.g. interview summaries, field notes, transcript margin notes and re-readings of transcripts and notes) and table representations of MAs’ and OMs’ roles as data displays (Miles and Huberman, 1994). NVivo software was used for coding, modelling and memoing (Strauss and Corbin, 2008). Over 580 pages of interview transcripts were analysed, circa 196,000 words. The software facilitated data management and construction of codes into an architecture, reflecting role influences (expectations), role-specific activities and their associated activities and role consequences such as conflicts and ambiguities (see an excerpt of the coding architecture used in Appendix 3). Transcripts were returned to interviewees for validation purposes (Lincoln and Guba, 1985). The next section presents the findings.

4. Findings and analysis

This section presents the findings from the qualitative analysis of the interviews and organisational documents. While firm contextual factors were gathered, firm-level differences did not emerge as important in explaining role expectations, conflicts and ambiguities. The unit of observation was the individual roles of MAs and their interactions with OMs, and so, it was an individual rather than a firm level of analysis. Initially, descriptions of role senders (i.e. OMs) and focal roles (i.e. MAs) are presented. This is followed by a thematic analysis of the nature of the expectations of OMs regarding the roles of MAs and how MAs construct roles around these expectations.

4.1 General descriptions of the roles of management accountants

MAs perceived the FM, head office and OMs as major influences on their roles (Appendix 1) and thus role senders in holding expectations of MAs. Details from job descriptions and
goals and objectives are consistent with these perceptions, with the latter being perceived as more relevant. These documents commonly referred to doing the “monthly accounts” to “provide accurate timely financial reporting”, broader organisational objectives and “other projects”. The job titles of many MAs (Table I) indicated business unit alignment, organisational process alignment or both notwithstanding that MAs reported directly to the FMs in the local finance functions which were linked to the head office function. MAs associated most stress with “deadlines” [Ger] and, despondently, Penny remarked that: “[deadlines are] quite stressful”. In investigating sent roles (from OMs to MAs) and received roles (MAs’ interpretations of these sent roles), the analysis led to the emergence of a number of OMs’ expectations being classified as conflicting expectations, ambiguous expectations, overloaded expectations and underloaded expectations. These classifications and how MAs constructed roles around these expectations are discussed below.

4.2 Conflicting expectations
Conflicting expectations arose between hierarchical reporting expectations and OMs’ expectations (Kahn et al., 1964; Katz and Kahn, 1978). Clare, an OM, noted that “her [Mary’s] loyalties lie to financial reporting, in a nutshell […] orientated to the external world […] reporting”. The nature of head office’s influence on MAs was deemed very strong by MAs and OMs through both the interviews and documentation. Mary, a MA, stated that:

[...] it is like as if we are being torn in two because [head office] think [that because] they are head office, they are the most important so if they look for something we have to drop whatever we are doing to get it back to them and on the other side we have Production, people like the Plant Manager, the Cost Reduction Manager, giving out because they are not getting enough support from Finance so it is a constant tug-of-war between the two and often what [head office] will want is not what internal will want.

Tony, an OM, corroborated this point:

[...] just the time available to him [Tom] to do things for me […] there is an awful lot of external work done, I don’t see it as being a benefit to myself.

Henry, a MA, noted that head office “are looking for too many reports” and “so many versions” that “if they left the local, the plant controllers and plant financial accountants get involved more in their plants they would probably see more cost savings”.

4.2.1 Constructing roles around conflicting expectations. The most frequent response from the MA, consistent with the direct line of reporting into the financial hierarchy, was to give “priority” [Clare] to the financial controller and/or head office requirements:

[...] the head office reports and their further analysis have to happen […] you let slip […] projects would slip altogether [Tom].

Consistent with this, some MAs constructed their roles as “messengers”, notwithstanding OMs’ expectations for more support from MAs. Mark noted that he tried to manage OMs’ conflicting expectations by anticipating:

[...] conflict between managers to say well we want this done now and the other one is saying we want it done now, that is only balancing time and if you know early enough you will be able to deal with it before it comes to a head.

There was resilience evident in the handling of these conflicting expectations. Ger noted that:
I can adapt to what is required of me [...] not getting flustered, things like that, holding it all inside, getting something done before you go home.

Many MAs were often noted by OMs for their excellent inter-personal skills and ability to influence, which helped to construct roles and moderate expectations. OMs, Clare and Penny, referred to the MAs linked to them as having a “good relationship [...] will critique” and “his style [...] acceptability of some of these controls” respectively. Sue, a MA, observed:

[...] you have to be able to have a good working relationship with people, not just the typically accountant sitting there looking at the figures the whole time you have to be able to work around things.

Notwithstanding Ray, a MA, observing that “I understand fully what they expect of me so there is a very clear thing there”; sometimes, this interpersonal skill was not always evident as Edel, the OM, noted:

[...] he [Ray] probably maybe annoys some people, maybe that is a personality thing [...] leadership, can raise the issue and often times the execution of or coming up with the result he might be able to present that better.

The FM was also noted as a critical influence on the roles of MAs, being the line manager, who could shape the extent of these conflicting expectations as Clare, an OM, noted the scope of the FM to extend the roles of MAs more into operations and support OMs in their roles:

I think the business unit managers of the three operations would have to try and convince the financial controller to the extent that you would be better off getting Mary or any other of the accountants [i.e., Tom and Pat] more involved on the operations side of the house.

Thus, conflicting expectations from OMs were perceived to frequently arise in the context of addressing the requirements of the financial hierarchy while simultaneously responding to the information needs of OMs. MAs constructed roles around these expectations by giving priority to their finance line function whilst being resilient, using their inter-personal skills and being adaptive. The FM was seen as a critical moderator of these conflicting expectations.

4.3 Ambiguous expectations

Based on their perceptions of OMs’ expectations, MAs perceived a number of uncertainties around their roles, giving rise to role ambiguity (Kahn et al., 1964; Katz and Kahn, 1978). Tom perceived ambiguity in determining his role, e.g. “well that is finance’s problem” and “sometimes the projects, how much should we take on here?” [...] “it is unclear about what your involvement is”. Owen, a MA, perceived some ambiguity about expectations of his own roles when stating both of the following:

[...] I wonder at times do they think I am just there to do numbers at the end of the month and that is about it.

[...] you do wonder whether they need me to be more hands on out there [...] could be up in the factory.

These mixed perceptions of Owen’s roles suggest that OMs’ expectations are more dynamic and expect the MA to alternate between information provision roles and business support
Many MAs also perceived ambiguities around the interface with head office. Penny observed that:

[...] my role as well is ambiguity [sic], you know what are we doing, all this sort of forecasting, budgeting, it is only a crystal ball, is there any real value in the sort of work we do.

Penny perceived considerable ambiguity around reporting to head office:

I don’t know how they get a lot of value out of a lot of reports I create for them. When I look at it I can’t even understand [...] I can’t take anything meaningful from it. It doesn’t tell me anything about the business here.

Ger, a MA, noted that “half the time I know it doesn’t make much sense but, it is agreed, this is what head office are telling us” regarding reporting procedures and “it doesn’t make much sense and I suppose trying to convey [that] to operations managers”. MAs sometimes found their interaction with OMs ambiguous:

They are not taking on the knock-on implications and that is frustrating. When you are in a meeting and you’re making your point and everyone is accepting your point and then they go off and do the opposite to what was said and then if you go to the next meeting and say well what happened or go through it all again, backtracking. That is a regular occurrence [Mark].

They tell you porkies in fact like they will, they will tell you stuff and then they will deny it later on down the track when you challenge them on it. They will say I didn’t say that [Penny].

The FM also contributed to the ambiguity that MAs experienced. Mary noted that “we have been looking at analysing stuff; he [the FM] might want it done differently” or “that is ok, no I sorted that last week [...] things like that are very frustrating”. Tom, a MA, noted that:

[...] you are trying to provide the information and assist the operations manager whereas then you are also with the finance director trying to justify stuff and things and so there can be conflict there alright, have not experienced too much, what the finance director says goes at the end of the day.

Tom also noted that some of the ambiguity around projects “could come from [the FM]”. Pat perceived working with his manager, the finance director, as most stressful due to lack of clarity around requirements, e.g. ambiguity with the FM in terms of “present information this way, kind of wanted it another way, again, and then back to original way, why? Can be the role of the controller, not sure what they want themselves”. Pat noted that “things decided at a management meeting, come down second hand from our boss, interpretation can be different”.

The findings thus revealed a range of role ambiguities for the roles of MAs, which included uncertainty for MAs surrounding the expectations of OMs regarding the involvement of MAs with OMs, managing communication processes with OMs, difficulty comprehending corporate reporting processes and unclear expectations communicated by the FM.

4.3.1 Constructing roles around ambiguous expectations. Role ambiguity was related to the expectations emanating from OMs, and from OMs through the FM, and specific expectations of the FM. Mary, a MA, suggested having work “prioritised”:

You could spend your time on something and then he’ll [the FM] come out looking for something else [Mary].

As ambiguity is based upon uncertainty about one’s roles, it would seem that better communication between OMs, MAs, FMs and head office would assist reducing some of the
role ambiguity. Some OMs observed that MAs working with them had some assertiveness that may also assist in resolving ambiguity, e.g. Clare noted that Mary “wants to develop her role” and Fran observed that Penny “is able to influence people”. One MA noted that because of the ambiguity around his interactions with OMs:

You literally you maybe you would have to have an e-mail backup [. . .] you need to have the back up there you just can’t trust some people [Penny].

MA's perceived ambiguity in their roles relating to OMs’ expectations of them, the value of the reporting activities they engaged in and understanding the FM's requirements. Constructing roles around ambiguous expectations suggested the need for prioritisation, enhanced communication and record keeping.

4.4 Overloaded expectations
OMs’ expectations that were perceived by MAs as excessive were a source of stress, giving rise to role overload, in both quantitative role overload (Kahn et al., 1964) and qualitative role overload (Peterson et al., 1995; Sanders and Fulks, 1995) forms. The findings for these two categories of overloaded expectations of OMs are presented below.

4.4.1 Quantitative role overload. While conflicting expectations, noted above, highlight the challenges for MAs in simultaneously meeting the demands of hierarchical reporting structures and the demands of OMs, some overloaded expectations relate to those OMs’ expectations that were quantitatively over and above what was possible within time and resource constraints. Notwithstanding OMs making reference to their awareness of other work done by MAs from a head office or finance perspective, OMs nevertheless indicated that MAs should be much more involved in supporting them and could be located nearer to them to work more directly for them. Penny, a MA, remarked that: “they expect a lot - I know that. Sometimes they can be sort of unrealistic - unrealistic in their expectations”. John, a MA, observed a conflict meeting Neil’s (an OM) expectations, as Neil “kind of thinks well I should just deal with him”. John elaborated:

[. . .] just seems to think that I should just manage the projects [. . .] that I provide a service to engineering and that was it.

Corroborating this, Neil stated a desire for John to “be an actual part of my function rather than in finance and then I would be able to use him for some of those other value added and various areas”. Other OMs expressed similar views as Tony wanted Tom to take “a more active role in leading cost reduction”, and Clare, an OM, posed the question:

Should you have an operations accountant that works for the Business Unit Manager and the Supply Chain Manager and the Maintenance Manager and the Engineering Manager? Yes. I don’t know.

OMs also had a perception of the general roles of MAs that underpinned these expectations as Neil proposed reading “any definition of management accounting”:

It is about making strategic decisions, it is about decision making [. . .] essential that they are part of a team, it is essential that they are brought into forums and that we leverage off their resources and their capabilities to make our life easier, to provide the systems that we need.

The perceived overloaded expectations of OMs was also evident in that four OMs wished that MAs had more influence over them in their operational roles, and three OMs wished that they themselves were able to have more influence over MAs.
In cases where overloaded expectations were perceived to exist, MAs attributed these to:

[...] non-financial people, not understanding the amount of work that you might have to do [...] ah sure you know you can bang through that in the afternoon and you’ll have it done for me later on” [Penny].

Neil, a MA, referring to his OM, John, stated:

He couldn’t see well all the other stuff [...] depreciation [...] financial regulations side [...] there is a lot of stuff in the background they don’t know about.

Overloaded expectations could also occur when OMs had a good understanding of the roles of MAs, and because MAs were providing such good support to OMs, OMs had raised expectations. Mary, a MA, noted that Clare, an OM:

[...] would come to me for a lot more information than say the Business Unit Manager will because Clare knows how to do it or knows that I will have it.

Penny, a MA, noted that Fran, an OM, “is very financially aware of doing things” and “the people who are quite astute financially would have higher expectations definitely”. This was corroborated by the OM, Fran, when he remarked about Penny that he: “can’t get enough of it” [i.e. her assistance].

In summary, overloaded expectations of a quantitative nature arose when OMs’ expectations of MAs were excessive. Such expectations were attributable to OMs’ lack of realism in their requests of MAs to deal more exclusively with OMs, a lack of appreciation of the work involved for MAs to address OMs’ expectations and a poor recognition by OMs of MAs’ other finance function responsibilities. While many OMs showed awareness of MAs having other responsibilities, MAs generally perceived that OMs did not reflect such awareness in the assuaging of their expectations of MAs. Furthermore, particularly competent MAs experienced overloaded expectations given their valued contributions to OMs, and financially savvy OMs also had raised expectations given their understanding of the roles of MAs.

4.4.2 Qualitative role overload. Qualitative role overload (Peterson et al., 1995; Sanders and Fulks, 1995) was evident in MAs perceiving some shortcomings in their competencies to meet the expectations of OMs. This was particularly evident in the findings around the MAs lacking in business understanding and assertiveness. Henry, a MA, was aware of the need to develop his business understanding:

[...] you get a sense that you don’t spend enough time on the floor and that you don’t know what you’re talking about or you make assumptions that are not correct [...] they obviously know the operation very well so if you need to have influence over them, question them, you need to understand the environment they are working in [...] it is something that I probably need to improve on.

Mary noted that “we need to be a bit stronger in getting on to the managers about their costs”, and Owen also noted “it is hard to be extremely pushy with someone when you are working alongside”. OMs concurred with this, expecting MAs to show more competence in the way they engaged with OMs:

[...] extremely capable individual and [she] probably just needs a little bit more confidence in [her] ability to actually, to go after opportunities to influence [Fran].

[...] could give us a kick more, each of the managers and that is a thing that I talked to him about, good cop, bad cop. I end up doing all the kicking [...] I was saying to him could you not be a bit more proactive in that [...] I would like to see the accountant based in the business [...] to have
that understanding and I would like to see us, him, looking forward and pushing strong to make things change [Ken].

[... ] a little bit quiet, he could be a little bit more I suppose not forceful in his opinions but kind of stand up and say look lads I think this is how it should be [Ted].

The knowledge that MAs had of the operations and their abilities to assert themselves more were perceived by MAs as expected by OMs and corroborated by OMs.

4.4.3 Constructing roles around overloaded expectations. Because these expectations were perceived as overloaded expectations, and quantitative role overload in particular, MAs could not accommodate them, which placed the onus back on OMs to be more realistic in their expectations of the roles of MAs. The capacities of MAs to do this relied upon their ability to assert themselves more in a way that would help modify OMs’ expectations. Fran, an OM, for example, noted that Penny, a MA, “may over flex to the detriment of routine”, meaning that Penny may put more emphasis on business support than on the routine financial reporting demands, and noted the scope for Penny to:

Just flag to me, push back to me and say look Fran what you are asking me to do here is just too much.

The role of non-accommodation was strongest, as would be expected, around the timing of expectations at acute pressure points (e.g. period end cycles) as various OMs noted:

[...] if it is month end you know I can’t get to that [Clare].

[...] when finance have their month end, they don’t look at anything [Ted].

It is a time constraint as much as anything, you know talk to [Ray] the first two weeks of the month it is all about getting the accounts done and understanding, there’s no time for anything else [Edel].

Regarding qualitative role overload, MAs constructed roles around these by spending more time in operational settings. For example, regarding developing a better understanding of the business, Barry, an OM, observed that Henry “took the initiative of going out and seeing the process which I have never seen”. The act of being “seen” on the floor was also a way of constructing a role, as one OM noted:

[...] I think they do need to be seen to be out in the bushes as it were. Certainly, on occasions, on a regular basis, should not be in an oval office type situation. That is important [Tony].

And MAs concurred:

I think if they don’t see interaction on the operations side of the business you know what I mean giving them a good real amount of time like, information that they can relate to [ [...] to have an interest [Henry].

The FM was also noted as a strong influence here as some OMs observed the capacity for the FM to release the MA for more operational engagement and therefore a means to develop their understanding of the business. Mary, a MA, commented that:

It would also be nice to get a bit more of where the three of us accountants [Mary, Tom, and Pat] to have a bit more responsibility than we have but we don’t, the responsibility tends to stay with the financial controller. It would be nice if he delegated more to give us a chance to develop.
Ann, an OM, remarked that the “major projects would go through the finance director” and “I wouldn’t necessarily be aware that the finance director would have Sue do it”, and Tom, a MA, noted that the FM is “often [...] the first point of contact on something” following “management meetings”:

[…] something will come out of that so then we get involved in that and then we might be brought along the following week or two [Tom].

In summary, dealing with qualitative role overload could be addressed through MAs getting more involved in operations and for the FM to provide more opportunities for MAs to do so. With regard to quantitative role overload, MAs needed to “push back” where appropriate to moderate OMs’ expectations, and FMs were also in a position of authority here to influence, as some MAs seemed less assertive.

4.5 Underloaded expectations
In contrast to overloaded expectations, MAs sometimes perceived underloaded expectations, whereby MAs perceived that OMs’ expectations underestimated their capabilities to support them in their operational roles. One MA, Henry, noted that:

[…] some managers sometimes don’t realise what finance can do for them.

This perception of MAs about OMs was corroborated by OMs. Hugh, an OM, remarked:

I am not really sure of what benefit it is [referring to Paul, a MA].

The findings suggest a range of reasons why OMs may have lower expectations of the roles of MAs. Sometimes, the OMs were confident in making decisions independent of the MA:

[…] confident in my own judgement [Fran].

Penny, the MA, corroborated that it: “depends on how much they need me and the complexity of the project or the new product, if you will, because at times they can do a lot of it themselves”. OMs were also observed by MAs to vary in their capacity to be open to the influence of the MA on their roles as Pat, a MA, noted:

Other departments have own agenda and finance agenda may not be the same. [Jim, an OM] is new to the role, willing to change, listen, can influence [Jim] a lot more than other managers, willing to see the bigger picture, can see that finance are there to help while others would see finance as an encumbrance and a nuisance to what they do.

Sometimes, the individual style of the OM indicated underloaded expectations as Pat remarked that “it depends on their personality, some people are harder to get on with than others”, and similarly John, another MA, commented that “some people are very cooperative and some are just they won’t kind of accept meeting requests”. Some OMs recognised a mutual lacuna of role understanding:

I don’t know what they do enough to ask them and they don’t probably know how well the information they do could be applied to better information for operations [Ann].

In summary, underloaded expectations arose when OMs could expect more from the roles of MAs, and such low expectations were often attributable to OMs having a poor understanding of how MAs could assist OMs in their roles. Low OMs’ expectations were also related to the OMs’ ability to make decisions without the MA’s involvement, the complexity of the decision context, the OMs’ time in the organisation, the OMs’ personality and general attitude towards working with MAs.
4.5.1 Constructing roles around underloaded expectations. For both overloaded and underloaded expectations from OMs, MAs attributed these to the OMs’ understanding of the roles of MAs. MAs could counter underloaded expectations by trying to make OMs more aware of their roles:

[...] if you could write it, well the position entails, the full spectrum, there is a lot of stuff in the background that you are not aware of and that is part of my position so [John].

[...] get your point across is obviously a big one like sometimes you can and sometimes you can’t do it, it is important to tell them where you are coming from [...] sometimes they are so caught up in their own job you know I have a hundred and one other things to do here like, you’ll get your word across you might not have any influence on the way they do things [Henry].

MAs could also address underloaded expectations by spending more time in operations and out of the office and communicating with OMs about their roles.

4.6 Summary
As noted earlier, the findings provide evidence of four distinctly separate categories of OMs’ expectations of the roles of MAs. There is evidence that MAs construct their roles and address conflicts and ambiguities through a series of different measures, reflecting to varying degrees the source and nature of the particular expectations. For example, where conflicting expectations were perceived to exist, prioritising, anticipating, being resilient and using inter-personal skills were seen as effective measures. Where ambiguous expectations existed, communication and keeping records were observed as relevant strategies to adopt. Non-accommodation and spending more time in operations were perceived as useful measures to counter overloaded expectations. Underloaded expectations were also noted where OMs had a poor understanding of the roles of MAs, driven in part by the OMs’ abilities, problem complexity, receptiveness to and attitudes towards the influence of MAs on their roles. The role of the FM emerged as instrumental in the navigation of the emerging conflicts and ambiguities. These findings are discussed in the following section.

5. Discussion
The episodic nature of role theory’s predictions is supported by the findings: the role expectations of role senders (i.e. OMs) lead to role behaviours of MAs, and role conflicts and role ambiguities arise when there are differences between the roles sent by OMs, i.e. their expectations, and the roles received and enacted by MAs (Kahn et al., 1964; Katz and Kahn, 1978). The findings extend work on role conflict beyond the independence-involvement form (Lambert and Sponem, 2005; Maas and Matějka, 2009; Sathe, 1982) to show a range of conflicts and ambiguities and how MAs construct roles around them.

Conflicting expectations were largely attributed to expectations clashing between operations and the financial hierarchy, a form of inter-sender role conflict (Kahn et al., 1964), with MAs constructing roles as “messengers” that prioritised their direct reporting lines in the financial hierarchy, notwithstanding role alignment with operational units and processes. For MAs, conflicting expectations were a confluence of OMs, FMs and head office expectations that required MAs to construct a role balancing these expectations requiring resilience and inter-personal skills. Ambiguous expectations emerged as MAs were uncertain as to what was required of them in their roles (Kahn et al., 1964). Many MAs sensed that OMs would like them to provide more support to them, but other MAs were less certain about getting more involved. MAs also perceived ambiguity in their roles in that it was not always clear what OMs’ intentions were (Morales and Lambert, 2013), and MAs by
seeking prioritisation, asserting themselves and record keeping could construct a role to deal with some of this ambiguity. MAs also perceived ambiguity in meeting the reporting requirements of head office and the expectations of the FM. MAs seemed to accept that some level of ambiguity in the FM was inevitable given the dynamic nature of priorities. Resolving ambiguous expectations would suggest the need for better communication.

OMs are found to have overloaded expectations for the roles of MAs to the extent that some OMs expect MAs to be much more based in operations and giving primacy to operational support and not to financial reporting responsibilities (Hopper, 1980; Granlund and Lukka, 1998). These expectations were handled by MAs through non-accommodation, particularly during reporting cycle periods. These overloaded expectations were accentuated by the alignment of MAs to particular operational units and processes and so structural considerations contribute to these expectations (Hopper, 1980). Overloaded expectations relate to role overload (Kahn et al., 1964), particularly quantitative role overload (Peterson et al., 1995), and addressing these expectations suggests resource management implications and the need for OMs to moderate their expectations of the roles of MAs. It was observed that MAs could “counterattack” (Kahn et al., 1964, p. 29) more regarding overloaded expectations, but MAs did not seem to assert themselves strongly in this way.

The findings also revealed a qualitative form of role overload (Peterson et al., 1995; Sanders and Fulks, 1995) and person-role conflict (Kahn et al., 1964) with regard to the competences of MAs in not understanding the business more and exerting more assertiveness. These have been highlighted in skills surveys (Burns and Yazdifar, 2001; Siegel and Sørensen, 1999). Some MAs seem to be addressing business understanding through spending more time on the factory floor and even symbolically to be “seen” out of the finance office space. Competencies in assertiveness may have implications for education, training and development of MAs for operations-oriented roles (Siegel et al., 2003a, 2003b, 2010; Thomson, 2015) and may also have links with the personality type of the MA (Byrne and Pierce, 2007; Hartmann and Maas, 2010).

In contrast to role theory’s concept of role overload, underloaded expectations were found to relate to OMs not being aware of how MAs could assist them more in their roles. These underloaded expectations were found to be related to the OM’s ability for independent decision-making, the decision complexity, how long the OM was in the organisation and the OM’s personality and attitude towards MAs in general. MAs constructed roles around underloaded expectations by making OMs more aware of their roles through spending more time in operations and communicating with OMs about their roles. This may require MAs to “sell” their roles more to OMs (Byrne and Pierce, 2007).

For OMs having underloaded expectations, the roles of MAs can be perceived as more remote (Masquefa, 2008), and coupled with MAs’ incomplete understanding of the expectations of OMs, this only exacerbates the “the user-preparer” divide (McKinnon and Bruns, 1992; Mendoza and Bescos, 2001; Pierce and O’Dea, 2003). Communication both ways between OMs and MAs, and via FMs, would seem justified to address underloaded expectations (Johnston et al., 2002; Siegel, 2000; Siegel et al., 2003a; Wolf et al., 2015).

The understanding that OMs had of the roles of MAs was found to be associated with both overloaded and underloaded expectations. Where OMs possessed a good understanding of the roles of MAs, this was linked with raised OMs’ expectations for MAs to be more involved in operations (Zoni and Merchant, 2007), which was exacerbated by particularly competent MAs, supporting the notion of “strong” MAs (Sathe, 1982). Whilst many OMs conveyed awareness of the financial reporting responsibilities of MAs, MAs often perceived that OMs did not convert such awareness into moderating their expectations of MAs. Where OMs possessed a poor understanding of the roles of MAs, this was linked with lower OMs’
expectations of MAs as OMs did not appreciate how the roles of MAs could be of benefit to them or OMs operated more independently of MAs as “strong” OMs (Pierce and O’Dea, 2003). Thus, higher OMs’ understanding of the roles of MAs was associated with higher OMs’ expectations of MAs, and lower OMs’ understanding of the roles of MAs was associated with lower OMs’ expectations of MAs. The findings suggest a need for OMs to moderate overloaded expectations through giving more allowance for MAs’ other roles and the work involved in meeting OMs’ demands, whilst MAs need to educate OMs more regarding how they can assist OMs and to assert themselves more in managing OMs’ expectations.

The role of the FM emerged as being critical to MAs’ roles, and this study brings to light new insights regarding this influence on the roles of MAs (Goretzki et al., 2013). FMs were perceived by OMs to have some scope to release MAs for more business support roles, subject to resource limitations and the reasonableness of OMs’ expectations. FMs also were found to act as the major influence on the roles of MAs as direct line manager in the financial hierarchy and also as a conduit for expectations from OMs, giving rise to a form of intra-sender role conflict (Kahn et al., 1964). This intermediary role of FMs in transmitting OMs’ expectations to MAs, separate to the direct transmission between OMs and MAs, is not well researched and not explicitly recognised in role theory in the analysis of sent and received roles (Kahn et al., 1964). There is some evidence that FMs with MAs directly reporting to them as part of the financial hierarchy still possess expectations for MAs to be more involved in supporting OMs in their roles (Byrne and Pierce, 2007). Both OMs and MAs in this study recognised the potential of the FM to empower MAs (Lambert and Sponem, 2012) and to facilitate communication around role conflicts and ambiguities. Furthermore, the FM was a key influence in the management of OMs’ overloaded and underloaded expectations of MAs. For example, the FM could communicate with OMs regarding quantitative overloaded expectations and the FM could promote the merits of OMs involving MAs more in operations to address underloaded expectations.

MAs perceived OMs’ expectations of more support from MAs in their operational functions or to have a better understanding of how MAs could assist them or influence them more in their roles as OMs. These expectations were prompted to some extent by alignment of the roles of MAs to operational processes and business units whilst maintaining the direct financial reporting line into the local and head office structure. Perhaps these OMs’ expectations are also fuelled by OMs’ general perception of MAs as business partners (Järvenpää, 2007; Goretzki et al., 2013) and the wider growing service expectation phenomenon (du Gay, 1996; Ozkan and Ozdeveciolu, 2013; Sweeney and Summers, 2002). For MAs in this study, expectations of MAs in service roles (Hopper, 1980) or business-oriented roles (Ahrens, 1997; Chenhall and Langfield-Smith, 1998; Johnston et al., 2002; Pierce and O’Dea, 2003) were challenging, given the range of expectations identified above. Whilst specific information and communication strategies to address role conflicts did not appear (Goretzki et al., 2017; Puyou, 2018), this work builds on these recent studies by showing that MAs, through employment of a range of role constructions, manage to navigate conflicting and ambiguous expectations and thus further support the notion of the hybridity MAs’ roles (Burns and Baldvinsdottir, 2005; Goretzki et al., 2017; Puyou, 2018).

Many MAs relayed the stress in attempting to handle OMs’ expectations, which highlight the need to address them. Addressing these expectations, beyond the role constructions used by MAs, would suggest that FMs are in a critical position to leverage more resources, to release MAs for more activities within operational settings and to communicate to both MAs and OMs regarding role specifications. Furthermore, OMs’ expectations indicate a need for education and training around managing expectations, conflicts and ambiguities in wider accounting roles in organisations (Siegel et al., 2010;
Moreover, there is a need for education to balance development for wider roles in organisations against the recognition that not all roles for MAs are decentralised and embedded in operations. The profession also in its espousal of contemporary roles for MAs ought to balance the pervasive pursuit of partnership roles in relation to other roles for MAs (Siegel et al., 2003a, 2003b; Jablonsky et al., 1993; Walker et al., 2012; Quinn and Rochford, 2013; Baier, 2014; Thomson, 2015). Experiencing role conflicts in the roles of MAs has implications for MAs sustaining their roles, given role conflict links to lower job satisfaction and weakened intentions to remain in an organisation (Gavin and Dileepan, 2002; Kelly and Barrett, 2011).

6. Conclusion
This study set out to explore the nature of the expectations of OMs for MAs and to examine how MAs construct roles around these expectations. From an in-depth analysis of the roles of MAs specifically linked with OMs, the following contributions to the literature have been made. First, the study provides insights into the nature of specific expectations of OMs for MAs, classifying them as conflicting expectations, ambiguous expectations, overloaded expectations and underloaded expectations. Second, it provides evidence of MAs using a range of measures to construct roles in the context of these different expectations, including prioritising the line function, competence deployment, non-accommodation and communication. Third, the study identifies the characteristics of the OM and the role of the FM as moderating OMs’ expectations. Finally, the use of the role theory lens provides a means of illuminating a better and deeper understanding of role expectations, role conflicts, role ambiguities, role overload and role underload relating to the roles of MAs and informed the linking up of specific OMs to related MAs to obtain these insights.

The study also identifies potential avenues for further addressing OMs’ expectations identified through educational, training and communication processes. The evidence suggests that there are roles for the OMs, MAs and FMs in addressing these expectations, whether it be, for example, in moderating overloaded expectations (for OMs), developing more business understanding and assertiveness (for MAs) or empowering and clarifying roles (for FMs). Notwithstanding the need for OMs to temper overloaded expectations, if OMs have a better understanding of the roles of MAs, the evidence suggests that MAs will be in a stronger position to assist OMs in their operational roles and MAs’ roles would experience less conflict and ambiguity. More widely, the study suggests that how we prepare MAs for their roles in organisations, whether in education or in professional development and the articulation of contemporary roles for MAs, should account for both business partner and non-business partner forms. Moreover, it is important to provide the necessary skills for MAs to manage and construct roles around the conflicts and ambiguities that may ensue in meeting operational and financial reporting responsibilities.

Further research might consider extending role theory use in a longitudinal analysis of how MAs construct roles over time. This could extend further understanding of the relationship between the influence of role sender’s understanding of focal roles on the expectations they then place on those in focal roles and to consider the role of the FM in this dynamic. Research could also examine these relationships more broadly across a wider sample base. The additional layer of head office expectations on top of the local financial management structures also warrants further research, given the conflicts and ambiguities identified in the study. The study is limited in its design, involving a small sample of managers and accountants. The findings are not necessarily applicable to other settings. The MAs faced a range of expectations and also revealed ways of constructing roles to navigate them in the context of a wide range of boundaries and constraints.
References


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Siegel, G. and Sorersen, J.E. (1999), Counting More, Counting Less, the 1999 Practice Analysis of Management Accounting, Institute of Management Accountants, Montvale, NJ.


Appendix 1

<table>
<thead>
<tr>
<th>MA job title</th>
<th>First influencer</th>
<th>Second influencer</th>
<th>Third influencer</th>
<th>Fourth influencer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Financial Services Manager</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>General Manager (Financial Controller)</td>
<td>Sales Director&lt;sup&gt;b&lt;/sup&gt;</td>
<td>Technical Services Manager</td>
<td>Production Manager&lt;sup&gt;a&lt;/sup&gt;</td>
</tr>
<tr>
<td><strong>Operations Accountant – Business Unit A, Site A&lt;sup&gt;a&lt;/sup&gt;</strong></td>
<td>Financial Controller</td>
<td>Supply Chain and Maintenance Manager – Site A&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Business Unit Manager</td>
<td>Operations Director</td>
</tr>
<tr>
<td><strong>Operations Accountant – Business Unit B, Site A&lt;sup&gt;a&lt;/sup&gt;</strong></td>
<td>Financial Controller</td>
<td>IT Manager</td>
<td>Head Office</td>
<td></td>
</tr>
<tr>
<td><strong>Financial Accountant – Business Unit C, Site A&lt;sup&gt;a&lt;/sup&gt;</strong></td>
<td>Internal Control Manager (Head Office)</td>
<td>Financial Controller</td>
<td>Business Unit Manager – Site A&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Accounting Practices</td>
</tr>
<tr>
<td><strong>Management Accountant – Capital</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Project Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Management Accounting Group Head</td>
<td>Financial Controller</td>
<td></td>
</tr>
<tr>
<td><strong>Management Accountant – Inventory</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Management Accounting Group Head</td>
<td>Financial Controller</td>
<td>Planning/Business Partner&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Inventory Manager</td>
</tr>
<tr>
<td><strong>Management Accountant – Planning</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Financial Controller</td>
<td>Management Accounting Group Head</td>
<td>Production Director&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Technical Support Manager</td>
</tr>
<tr>
<td><strong>Management Accountant – Cost</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Management Accounting Group Head</td>
<td>Financial Controller</td>
<td>Packaging/Production Manager&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Production Director</td>
</tr>
<tr>
<td><strong>Financial Accountant</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Finance Director</td>
<td>Head Office</td>
<td>Managing Director</td>
<td>Operations Director&lt;sup&gt;a&lt;/sup&gt;</td>
</tr>
<tr>
<td><strong>Management Accountant Supply Chain</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Commercial Manager Supply Chain</td>
<td>Financial Controller</td>
<td>Production Manager</td>
<td>Development Manager</td>
</tr>
<tr>
<td><strong>Management Accountant Sales Divisions</strong>&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Financial Controller (Two)</td>
<td>Direct Reports</td>
<td>Commercial Manager – Region&lt;sup&gt;a&lt;/sup&gt;</td>
<td>Sales Managers</td>
</tr>
</tbody>
</table>

**Notes:**<sup>a</sup>Those in italic represent those who were interviewed;<sup>b</sup>declined interview notwithstanding attempts to secure it;<sup>c</sup>influence primarily through first influencer

Table AI. Role influencers

Appendix 2. Interview guide themes

Interview schedule 1 – with MA

- Background information – profile of role
- Focal role description – major activities in role
- Major factors influencing role – identify factors, most influential ones
- Role definition sources – job descriptions, objectives, identification of role senders
- Involvement nature and expectations – involvement with OMs, identification of specific activities, OMs’ expectations
• Role stress – how stressful, situations
• Role ambiguity – clarity of roles, uncertainties around roles
• Role conflict – different views of roles, do things differently
• MA role characteristics – those required for job, those possessed, suitability
• Other issues

Interview schedule 2 – with OM paired with MA
• Background information – profile of role
• Role perceptions – of the specific roles of linked MA
• Interaction – frequency
• Involvement nature and expectations – involvement with OMs, confirmation of specific activities, OMs’ expectations of MAs’ roles
• Influence of manager over MA – impact of making recommendations, extent of influence
• Influence of MA over manager – impact of making recommendations, extent of influence
• Role conflict – characteristics required for job, those possessed, suitability
• Management control systems and reports – interactions with OMs around reports
• Other issues

Interview schedule 3 – with MA
• Reports – interactions with OMs around reports
• Procedural documents and the MA role – interactions with OMs around reports
• Follow-up questions from first and second interview
• Involvement influences, characteristics, and consequences – around interactions with OMs
• Other issues
Appendix 3

Role conflicts and ambiguities

Figure A1. Excerpt of coding architecture during analysis
About the authors

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