Backstage and frontstage interactions in management accountants' identity work

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A B S T R A C T

Using data from an in-depth case study of a manufacturing firm, this paper examines management accountants' efforts to position themselves as business partners. We regard this as an identity project that is influenced not only by operational managers (as the main addressees of business partnering), but also by other organizational actors with whom management accountants (indirectly) interact. Drawing upon Goffman, our study demonstrates how backstage and frontstage interactions with various actors allow management accountants to develop ideational and experimental storyable items, which help them render a vague aspirational identity meaningful. We emphasize the interplay between frontstage and backstage performances and highlight both achievements and experiences of fragility in their identity work. Our paper illuminates not only the micro-dynamics of accountants' identity work; it also shows how the identity project of a particular occupational group is embedded in broader organizational concerns with 'value creation', from which it draws part of its inspiration.

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1. Introduction

Large organizations typically employ specialist staff to operate their management control systems. Variously referred to as 'management accountants', 'controllers', or 'financial managers', such specialist staff may play significant roles in the exercise of control and power within an organization (e.g. Armstrong, 1985; Ezzamel & Burns, 2005; Granlund & Lukka, 1998; Hopper, 1980; Lambert & Sponem, 2012; Simon, Guetzkow, Kozmetzky, & Tyndall, 1954; Vaivio, 1999). Sometimes one can observe how management accountants try to develop their role in a particular direction, seeking to attain a new set of responsibilities and a new identity (e.g. Morales & Lambert, 2013). Such efforts constitute a form of 'identity work' (Alvesson & Willmott, 2002), whereby actors reflect upon their current and their aspirational self and undertake efforts to reduce the gap between the two. Aspirations are thereby often informed by 'role models' that circulate in organizations, professional fields, or society at large (see Watson, 2008) and that provide actors with more or less precise scripts for behaviour that regulate their identity formation (Alvesson & Willmott, 2002).

One role model that is frequently invoked in the context of management accountants is that of the 'business partner' (e.g. Siegel, Sorensen, & Richtermeyer, 2003a, 2003b; Burns, Ezzamel, & Scapens, 1999; Burns, Scapens, & Turley, 1996). The business partner is typically portrayed as someone who is able and willing "to provide more added value to the management (decision-making and control) of the companies" (Järvenpää, 2007, p. 100) and supposed to exhibit a strong business orientation, in contrast to the functional orientation that is typically associated with compliance and control activities (Hopper, 1980; Maas & Matejka, 2009). By and large, the voluminous practitioner literature suggests that such business orientation is a good thing and can potentially increase accountants' value and standing within an organization (e.g. Siegel et al., 2003a, pp. 39-43). Accordingly, this role model has indeed become an 'aspirational identity' (Thornborrow & Brown, 2009) for many accountants.

How accountants try to put such an aspirational identity into practice has been the concern of several studies. Some of them provide examples of 'successful' transformation processes, whereby management accountants eventually adopted a stronger business orientation (e.g. Goretzki, Strauss, & Weber, 2013; Järvenpää, 2007; Windeck, Weber, & Strauss, 2015). Others, however, indicate that an aspirational identity like the business partner may be difficult to establish, as it requires the support of

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operational managers who do not always welcome an increased involvement of management accountants in their sphere of work (Ezzamel & Burns, 2005; Lambert & Sponem, 2012; Morales & Lambert, 2013; Vaivio, 1999). Establishing such an aspirational identity can thus be fraught with uncertainty and ambiguity (Morales & Lambert, 2013) and management accountants who try to be(come) business partners may well experience it as fragile (see Alvesson & Willmott, 2002). What is notable about these accounts of identity work is that they tend to regard business partnering in terms of a *dyadic relationship*, with management accountants on the one side and operational managers as the main 'addressees' on the other. Accordingly, the literature locates success and failure in terms of establishing a business partner identity predominantly in the relationship to operational managers.[1]

Operational managers certainly play an important role when it comes to the realization of a business partner identity. Their expectations, attitudes, and reactions are of particular importance for understanding why management accountants do or do not succeed in establishing a business partner identity (Morales & Lambert, 2013; Vaivio, 1999). Yet, by focusing on operational managers alone, we risk neglecting other important interactions that may be generative (or detrimental) for management accountants' business partner identity and that may help us explain their achievements in establishing and maintaining such an aspirational identity as well as their experiences of fragility.[2] Occupations develop within an "entire ecosystem of stakeholders" (Anteby, Chan, & DiBenigno, 2016, p. 30) such that relations to various other actors may enable or constrain their identity projects (similarly, Down & Reveley, 2009). In our case, the 'ecosystem' is the set of organizational actors who influence, in one way or the other, how management accountants come to understand what it means to be a business partner, why such a role model is desirable, and how they can put it into practice. Accordingly, we examine in this paper *how different types of interactions influence management accountants' efforts to establish a business partner identity.*

To address this question, we draw upon data from a longitudinal field study in a manufacturing firm, where we accompanied an 'identity project' designed to increase the business orientation of management accountants. Analytically, we mobilize Goffman's (1959) distinction between frontstage and backstage interactions to examine the different ways in which management accountants' identity work is influenced by others. While management accountants perform their identity on the frontstage vis-à-vis operational managers, they also carry out identity work on the backstage, while interacting with other actors, such as their peers, the CFO, or reporting staff. Moreover, we argue that such direct frontstage and backstage interactions may be moderated by yet other actors, who affect management accountants' performance and/or its perception by the focal audience in a more indirect way.

In order to show *how* backstage and frontstage interactions influence identity formation, we mobilize the concept of 'storyable items' (Down & Reveley, 2009; Holstein & Gubrium, 2000). We argue that interactions produce different 'outputs' (in the form of ideas) or positive marks (in the form of identity-confirming experiences) that management accountants can store as storyable items

or 'identity pegs' (Goffman, 1963, p. 57) and that enable them to construct a 'business partner' identity narrative. Storyable items are hence the building blocks for such narratives and help actors define central claims and characteristics of their (aspirational) identities (Karreman & Alvesson, 2001; Thornborrow & Brown, 2009). We refine this concept by differentiating between two types of storyable items, namely ideational and experimental ones. Ideational storyable items relate to ideas, notions, expectations and intentions and, especially when identity transformation is organized as a formal project, have a pronounced 'symbolic' function. Experimental items, in contrast, refer to actual experiences from day-to-day practice and can either substantiate or undermine ideational ones. The stability of a business partner identity narrative depends upon the 'successful' transformation of ideational into experimental storyable items as well as the ongoing supply of such identity-building items.

Our paper contributes to our understanding of the management accounting occupation and, more specifically, the changing roles and identities of management accountants (e.g. Ahrens & Chapman, 2000; Granlund & Lukka, 1998; Lambert & Sponem, 2012; Morales & Lambert, 2013; Mouritsen, 1996). Empirically, we demonstrate how a variety of organizational actors may influence management accountants' identity work. Conceptually, our use of Goffman's (1959) categories of backstage and frontstage interactions fruitfully complements the theoretical lenses applied in previous qualitative work, such as Hughes' (1951) concept of dirty work (Morales & Lambert, 2013) or Foucault, Martin, Gutman, Hutton, (1988) technologies of the self (Lambert & Pezet, 2011, 2012). Goffman's (1959) perspective directs our attention to different stages in which management accountants prepare, perform, and reflect upon their aspirational business partner identity.

Besides its direct relevance for research on management accountants, our empirical examination is also illuminative of how broader organizational concerns with 'value creation' may infiltrate identity projects of particular occupational groups. In our case, we witness a pronounced organizational concern for an efficient and effective accounting function, which resulted in the creation of a Shared Service Center and the formulation of aspirations regarding business partnering. Even though this concern did not define the precise focus and trajectory of the identity project, it does evidence the increased financialization of staff functions and knowledge work that others have diagnosed (Armstrong, 2002; Cushen, 2013). Our paper is therefore not only a study of management accountants' identity work. It is also a story about one element within firms' concern for shareholder value creation. Changes in identity, as we observe them in our case, are recursively related to new control priorities (Ezzamel & Burns, 2005), the implementation of new control systems (see Järvinen, 2009), or changing accountability processes (Morales & Lambert, 2013) — all of which often happen in the name of 'value creation'. Identity work is therefore a reflection not only of actors' individual and collective aspirations but also of a new organizational reality that is in the making.

The remainder of the paper is structured as follows. We first review pertinent literature on identity and identity work of management accountants. In a second step, we describe our theoretical framework. After explaining the design of our empirical study, we present our empirical results in three separate sections. We conclude with a discussion of the main findings and implications of our work.

2. Previous research on management accountants' identities and identity work

'Identity' denotes "the self as reflexively understood by the

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[1] To some extent, this dyadic relationship is extended when contrasting the 'partner' role to that of the 'watchdog' or 'safeguard' (Lambert & Sponem, 2012; Maas & Matejka, 2009), in which case another dyadic relationship (that to the finance head) is introduced into the picture. Still, whether business partnering 'succeeds' is mainly described as a matter of the interaction between management accountants and operational managers.

[2] In a recent study, Janin (2017) shows that management accountants may be business partners not only for internal managers but also for external stakeholders (in her case: a regulatory body).

person" (Giddens, 1991, p. 53) and thus captures the set of "meanings that individuals attach reflexively to themselves" (Brown, 2015, p. 23). According to Karreman and Alvesson (2001, p. 63), the building blocks of an identity are its central characteristics, coherence, distinctiveness and the direction it provides. *Central characteristics* refer to a set of elements that respond to the question 'Who am I?' *Coherence* bears upon a feeling of continuity over time and space and implies consistent behaviour in similar situations. *Distinctiveness* means that somebody shares certain characteristics with particular actors but is different from others. A sense of *direction* makes certain sets of actions look more natural, reasonable, appropriate or valued than others and eventually guides the focal actor's decision-making (Karreman & Alvesson, 2001). Identity development is an on-going process in which individuals draw upon, internalize, or struggle with certain prescriptions of behaviour (i.e. 'role models') that discursively circulate in the organizational or wider social arena (Watson, 2008). This process of "forming, repairing, maintaining, strengthening or revising the constructions" that are productive of the self (Alvesson & Willmott, 2002, p. 626) is called 'identity work'.

In the management accounting literature, concern with the formation of identities has emerged out of an interest in the various 'roles' that accountants play in organizations (e.g. Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007; Chang, Ittner, & Paz, 2014; Granlund & Lukka, 1998; Hopper, 1980; Lambert & Sponem, 2012; Sathe, 1982). Roles can be understood as "generalized expectations of behaviour" (Sveningsson & Alvesson, 2003, p. 1169) that structure how actors act and think (Glynn, 2008; Jenkins, 2004; Scott, 2008). Previous literature has focused on the structural antecedents or conditions that facilitate the emergence of certain roles as well as the (dis-)advantages associated with them (e.g. Byrne & Pierce, 2007; Chang et al., 2014; Lambert & Sponem, 2012; Mahlendorf, 2014; Mouritsen, 1996). What gets less attention in these studies, however, are the more subjective and creative processes through which accountants come to identify with certain role models like the business partner, experience them in concrete situations, or (try to) enact them in a particular way. As role and identity form 'two sides of the same coin' (Barley, 1989), research on such identification processes seems crucial to develop a holistic understanding of the management accounting occupation.

Such a focus on identities and 'identity work' (Alvesson & Willmott, 2002; Brown, 2015; Watson, 2008) features in several accounting studies. Ahrens and Chapman (2000) observe that management accountants would often draw upon "received ideas from their respective institutional environments" (p. 489) when making sense of their role in the organization. Accountants identify, for instance, with particular role models that are propagated in university education and occupational trainings. They are not passive recipients of such templates, however, but would merge them with individual experiences to arrive at identities that reflect "flexible yet recognizable articulations of practice" (Ahrens & Chapman, 2000, p. 496). Management accountants' identities are also influenced by organization-specific job descriptions, training programs, mission statements, or assessment processes (Alvesson & Willmott, 2002; Sveningsson & Alvesson, 2003). For instance, Goretzki et al. (2013) observe how participation in occupational trainings "provided the management accountants with templates for appropriate and desirable qualities of a 'modern', 'good', and 'successful' management accountant" (p. 57; see also Lambert & Pezet, 2011). They also show how identity formation is facilitated by means of particular practices, such as holding presentations or moderating meetings, through which accountants develop a context-specific understanding of what it means to be a 'business partner'. Indeed, identities are to an important extent (re-)constructed in and through interactions with others (Down & Reveley,

2009). Looking at such outward-facing identity work (Watson, 2009), Morales and Lambert (2013) examine different strategies that management accountants engage in so as to dissociate themselves from the 'dirty work' (Hughes, 1951) that is not in line with their aspired identity as business partner. Accountants would, for instance, try to delegate this type of work to others or find justifications why it does not need to be carried out in a particular situation. It is to an important extent via such interactions with other actors that accountants can get a sense of achievement − or fragility − with respect to their business partner identity.

As the above review of the literature shows, there is already an important body of work dedicated to management accountants' aspirational identities and identity work (see Thornborrow & Brown, 2009). Previous studies, however, usually focus on the *dyadic* relationship between management accountants and operational managers and discuss how this relationship can affect management accountants' business partner identity (see e.g. Windeck et al., 2015). As Morales and Lambert (2013, p. 230) put it, "relationships between management accountants and operational managers are not naturally peaceful, stable and easy-going", and operational managers can therefore be the source of both stability and fragility in accountants' identity work. Our objective is to complement this line of research by extending the perspective beyond the dyadic relationship. We propose that both the stability and fragility of a business partner identity are shaped not only by management accountants' direct interactions with operational managers but also by different types of interactions with various other organizational actors. The experiences that management accountants gather in these direct or sometimes indirect interactions "complement and iteratively inform [their] self-narrations" and eventually affect their business partner identity narrative (Down & Reveley, 2009, p. 382). In the following, we elaborate this theoretical perspective.

3. Identity work on the frontstage and backstage

In this section, we draw upon Goffman's (1959) distinction between backstage and frontstage interactions, as well as on Down and Reveley's (2009) notion of 'storyable items', to discuss how these types of interactions can affect management accountants' identity work.

Goffman's (1959) sociological analysis of interactions relies on the idea that our behaviour in everyday interactions is akin to the performance on a stage. When we interact with others, we seek to maintain a particular image of ourselves that is in line with certain standards, values, or aspirations. Our performance therefore typically "accentuates certain matters and conceals others" (Goffman, 1959, p. 67), depending on what type of image we want to convey, and is hence a vital element of our identity work (Alvesson & Willmott, 2002). Performances take place on what Goffman calls the frontstage (Alvesson & Willmott, 2002, p. 107). It is here where we address a particular audience and where our identity as a particular type of person is at stake. As actors typically interact with different sets of audiences (e.g. colleagues at work, customers, state agents, friends, etc.), they will also make different performances, depending on the types of standards, values, or aspirations that are at stake in the relationship at hand.

Management accountants perform their role as business partners especially in interactions with operational managers who thus constitute their focal audience. It is through frontstage interactions with managers where they "announce and enact who they are" (Creed & Scully, 2000, p. 391) and give off dramaturgical performances and expressions "in hopes of producing a reaction or confirmation" (Manning, 2008, p. 680). The experiences that accountants thereby make inform their identity narratives and render

them either more stable (if they feel that others verify them) or fragile (if they feel that others reject or ignore them). In other words, experiences from frontstage interactions can either 'empirically' substantiate or subvert central ideas and claims associated with their aspirational identities. Episodes of successful self-presentation, where management accountants receive positive responses from significant others, produce 'storyable items'[3] (Holstein & Gubrium, 2000) that they can incorporate into their identity narratives (Down & Reveley, 2009, p. 381) and that substantiate the "claims and ideas about central characteristics, coherence, distinctiveness and direction" (Karreman & Alvesson, 2001, p. 63) which define such a narrative.

Experiences gathered in a frontstage interaction are also likely to affect subsequent interactions. Suppose that a management accountant experienced in a situation that a particular manager appreciated her advice regarding a strategic issue. She can use this event as a storyable item to tell an authentic, i.e. 'empirically substantiated', story about herself as a business partner. In the next interaction with the same manager, she will probably act with (even) more self-confidence and sincerity (see Goffman, 1959). However, the stability of her self-identity will eventually depend upon an ongoing support and confirmation from this and other managers, as a lack of coherence (see Karreman & Alvesson, 2001) would render her identity fragile. That is, the stability of a business partner identity does not only depend upon the 'strength' of the storyable items produced in interactions with others (i.e. to what extent they help a management accountant to attach central claims and ideas to their identity narrative) but also on their ongoing 'supply' or reproduction over time and in different spaces.

Storyable items are not only produced frontstage but also backstage. Goffman (1959) defines the back region as "the place where the performer can reliably expect that no member of the audience will intrude" (p. 113). Such a region may fulfil various functions for a frontstage performance, such as to prepare the performance or to discuss afterwards how it went (p. 112). In our case, such interactions take place, for instance, when management accountants discuss and reflect upon their occupational identities with peers, i.e. other management accountants. Although self-presentation to some extent also plays a role in these interactions, they differ from the above-mentioned frontstage interactions insofar as management accountants − in this protected space − also share and reflect upon negative experiences and episodes of unsuccessful self-presentation or non-conformation of their aspirational identity. As Goffman (1959) puts it, "performers act in a relatively informal, familiar, relaxed way while backstage" (p. 132). Backstage interactions can strengthen an identity project, such as when management accountants learn about their peers' positive experiences and 'borrow' these storyable items for their own identity narrative. However, they may also render an identity project more fragile, such as when the experiences shared by peers suggest that the business partner identity is indeed difficult to establish.

Backstage interactions also include episodes in which superiors prepare management accountants for performances on the frontstage. They can provide management accountants with words, phrases, texts (see Beech, 2008) on which these can draw when crafting, enacting or negotiating their identity on the frontstage. Such backstage interactions can have a strong tone of identity regulation (Alvesson & Willmott, 2002) whereby superiors try to manage their subordinates' 'inside' (Deetz, 1995). Again, these backstage interactions may encompass a certain degree of self-

presentation on the part of the management accountant to look competent in the eyes of her superior. However, they also allow that, together with her superior, she can develop and agree upon certain 'strategems' (Down & Reveley, 2009) that enable her to present herself in a particular way on the frontstage.

As already indicated above, we suggest that frontstage and backstage interactions complement each other in management accountants' identity work. Preparations in the back region can be acted upon in the front region and performances on the frontstage, in turn, influence what is discussed backstage. We propose that, although interactions in the back and front region are closely interconnected, they lead to analytically distinct outcomes, namely different types of storyable items that management accountants can use to craft their identity narratives. As elaborated in more detail in our empirical study, we refer to these items as ideational and experimental, respectively. We further argue that the stability of management accountants' business partner identity eventually depends upon the ongoing provision or re-production of strong storyable items (Down & Reveley, 2009) that they can incorporate in their identity narrative and act upon in their self-presentations vis-à-vis self-verifying others.

Goffman's (1959) theoretical apparatus pays particular attention to direct interactions, i.e. the "reciprocal influence of individuals upon one another's actions when in one another's immediate physical presence" (p. 15). While such direct interactions are of particular importance for identity formation, one must not ignore the fact that they are situated within a wider context. In particular, we suggest that other (organizational) actors can have a notable impact on a focal actor's identity (work). They may interact with the performing actor and/or the audience and thereby enable or constrain the focal performance in different ways. We therefore propose, and below illustrate, that in order to understand how frontstage and backstage interactions affect management accountants' identity (work), we also need to examine the broader 'interaction context' of these direct encounters.

4. Research design and methods

4.1. Research site

The analysis in the paper is based on a single case study and follows an interpretive methodology (see Lukka & Modell, 2010). Case study research is well suited to "unravel the underlying dynamics of phenomena" (Siggelkow, 2007, p. 22; see also Cooper & Morgan, 2008). In this paper, we seek to unravel the dynamics of management accountants' identity work by examining how backstage and frontstage interactions contribute to the stability or fragility of their business partner identities. The interpretive nature of our research implies that we take seriously actors' (emic) interpretations of reality and integrate them into our (etic) account of the field (Lukka & Modell, 2010).

Our research site is ConCo,[4] an organization that operates in one of the major categories of the fast moving consumer goods industry. It is located in a German-speaking country, where it occupies a leading market position. ConCo operates eight production plants and more than twenty sales offices. In 2012 (when we started our fieldwork), the firm employed more than 2200 people and generated revenues of approximately €640 million. Since 2003, it has been part of HeadCo, a globally operating firm with headquarters in a western European country. Our interview partners reported that, in the first few years after the integration into

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[3] We use the terms "storyable items" and "narrative anchors" interchangeably (see also Down & Reveley, 2009).

[4] To preserve anonymity, we changed the name of the firm and its employees.

HeadCo, ConCo could still operate in a rather autonomous manner. In the recent past, however, HeadCo started to more forcefully standardize and integrate operations and systems. Over the years, it also took increasing influence on the local organization of the accounting and finance function and in this context also promoted the notion of business partnering as an ideal for management accountants within the group. Inspired by this HeadCo initiative, in August 2012, ConCo's management accountants kicked off a local change project that they referred to as the 'business partner project'. This provided an opportunity to study in real-time how management accountants would carry out identity work. Contact to ConCo was made via one of the senior management accountants. After an initial meeting in August 2012, cooperation in the form of a research project, with the goal of providing some feedback to the firm, was kicked off.

4.2. Data collection and analysis

Field work in ConCo was conducted from August 2012 until November 2015. We collected data through different methods. First, we conducted 46 semi-structured interviews with the CFOs,[5] management accountants and managers from different areas of the firm. The interviews lasted between 20 and 90 min and were recorded and transcribed (see appendix). We asked the management accountants about their daily work practices and interactions with other organizational actors. We also inquired into their current as well as aspired-for identity and the practices that they used to initiate the change towards business partnering. Interviews with managers allowed us to see how they perceived the roles of management accountants within the firm and to which extent they experienced tensions with them.[6] Besides these formal interviews, we had numerous informal conversations (especially with members of the management accounting department) that took place either via telephone or face to face. These were helpful to stay 'up to date' regarding the progress of the project and to check some of our interpretations of the empirical material. Second, we attended 14 formal and a number of informal meetings. The informal ones were mostly meetings in which the three senior management accountants prepared themselves for upcoming formal meetings that took place in the context of the business partner project. Three of those formal meetings (WBP-1, BDW-1, and BDW-2) were 'internal meetings' in which only management accountants participated. The CFO participated in just one of the formal internal management accounting meetings considered as being part of the business partner project (BDAM-1). Six of the 14 observed meetings (BDAM-2 to BDAM-7) were meetings that the management accountants had initiated to discuss business partnering with managers from different business areas (i.e. production, logistics, marketing, HR, off-trade and on-trade sales[7]). Furthermore, we observed a workshop (HR-W-1) moderated by an HR manager in which the three senior management accountants discussed the business partner role, how to establish it and what challenges go along with it. Finally, we collected and analysed a set of internal documents (memos, PowerPoint slides, Excel files, job descriptions, emails etc.) related to the business partner project.

We analysed our data in an abductive way (Lukka & Modell, 2010). At the beginning of the research process, we focused on

the activities performed by the management accountants to establish their business partner identity within the firm. Moving back and forth between empirical material, theory, and prior research on management accountants' roles and identities (Ahrens & Chapman, 2006), we narrowed down our interest to examining how both backstage and frontstage interactions as well as direct and indirect interactions influenced management accountants' identity work.

5. Business partnering at ConCo

In this section we explicate the empirical context of our analysis, describing how the concern with business partnering emerged in ConCo.

ConCo's parent firm, HeadCo, had recently instituted a global initiative called 'Global Modern Finance' (GMF), which was meant to increase the efficiency and 'value contribution' (i.e. 'effectiveness') of its finance and accounting function across the entire group. The project was informed by a benchmarking study, which apparently revealed that HeadCo's cost of finance was too high compared to other firms and that its finance and accounting activities lacked business orientation. As a result, HeadCo started to transfer a number of routine finance and accounting tasks to Shared Service Centres (SSC). As the CFO of ConCo put it, the whole initiative aimed at a "simplification of processes which do not add value … and focusing on the business and on steering the business". In its 2015 annual report, HeadCo emphasized that it was "leveraging the global scale of its operations to deliver increased efficiencies across the business". It also published selected performance measures that should demonstrate the achievements already made with these financial services centres, i.e. a marked increase in the productivity of processing invoices and a marked decline in costs per invoice. Like the other operating companies in the group, ConCo was subject to this outsourcing of some of its routine reporting tasks to the SSC. For those reporting tasks that remained in ConCo, a new, specialised, reporting unit was established. The staff working in this new unit should take the reporting load off the other management accountants who, in turn, would be expected to more strongly act as 'business partners' for operational managers.

While HeadCo's concern with value creation was therefore clearly a trigger for what happened subsequently in ConCo, two remarks regarding this influence of HeadCo are in order. First, we came to understand that the thrust of the GMF initiative resonated to an important extent with the concerns of ConCo's management accountants who had, for some time, felt the need to take a more active role. Ironically, such business orientation had apparently existed in the past, but recently became more difficult to maintain given the increasing amount of requests from HeadCo that they had to worry about. Prior to HeadCo's increasing influence on ConCo, it had apparently been easier for the local management accountants to involve themselves in operational processes. Being more and more flooded with ad hoc HQ requests and reporting requirements, however, they felt that such involvement became increasingly difficult to sustain. They thus considered the GMF initiative as an opportunity to "recollect the genuine role of the management accountant", as one of our interviewees put it, and "to get back out there into the field" (Michael, P8, Supply Chain Management Accountant, I1[8]). Second, while HeadCo clearly defined the role and scope of the SSCs and thus how 'efficiencies' should be generated, its guidance regarding the 'effectiveness' part of the GMF, i.e.

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[5] During our observation period, in May 2014, there was a change in the CFO position as the incumbent CFO moved to another operating company within the group and had to be replaced.

[6] Exemplary questions from our semi-structured interview guides are provided in the appendix.

[7] While 'off-trade sales' relates to business with retail outlets, 'on-trade sales' relates to business with outlets like bars or restaurants.

[8] As we conducted two or even three interviews with some members of the organization, we use the code "I1" to refer to the first interview, "I2" to refer to the second one and "I3" to the third one.

business partnering, was far more generic. The precise trajectory of the business partner initiative had to be defined in the operating companies.

Within ConCo, the move towards business partnering was framed in terms of a 'project' that included different 'steps' with defined participants and expected goals. While some of these steps involved only the members of the management accounting department, others also featured the CFO or/and line managers. Especially the three senior management accountants reckoned that the success of the business partner project would depend upon the support of others, especially the CFO and other senior managers. Therefore, from the outset, they designed the project in a way that allowed for, or even enforced, communication between management accountants and these significant others. Accordingly, identity work happened to an important extent in 'orchestrated' interactions, both backstage and frontstage. Such orchestrated interactions provided management accountants with a set of 'storyable items' (Down & Reveley, 2009) that helped operationalize what it meant to be a business partner. At the same time, the business partner identity was not only formed through such orchestrated interactions. It was also worked upon in everyday interactions, where similar storyable items were (re-)produced.

The following sections will analyse how such identify formation evolved in our case firm. Drawing on the framework proposed above, we will first focus on backstage interactions and the production of what we call ideational storyable items there. After that, we consider the frontstage interactions and how these generated both ideational and experimental items for crafting a business partner identity. In both sections, we highlight the mutual relationship between the frontstage and the backstage.

5.1. Constructing the business partner identity in backstage interactions

The actors with whom accountants liaised on the backstage included managers from HeadCo, the CFO, other management accountants (superiors and peers), and other colleagues within the department. These interactions helped management accountants to define business partnering and to prepare for their frontstage performances. They resulted in what we call ideational storyable items, which accountants could incorporate into their (initial) identity narrative so as to render the elusive notion of the business partner more concrete. We call these items ideational for they were mainly related to ideas, notions, expectations and intentions. In addition, backstage interactions allowed the management accountants to reflect on the experiences they made in everyday interactions with others and on how to deal with them.

5.1.1. Defining the business partner identity and the backstage production of ideational storyable items

Given that the triggering event for the business partner project was HeadCo's GMF initiative, it is unsurprising that HeadCo provided the initial input for the definition of a business partner in terms of (desired) competencies, attitudes, and relationships to other actors. As we will show in this section, this input constituted a first set of storyable items that management accountants could build upon in their identity narratives. Importantly, however, these items were further elaborated in backstage interactions with the CFO, senior management accountants, and among the designated business partners themselves.

The input from HeadCo was such that global finance managers defined the contours of business partnering in a set of documents that were provided to ConCo and other operating companies. These included, for instance, a list of quite abstract "business partner behaviors" and "must have's" (such as "promotes collaboration" or

"thinks strategically"), as well as a stylized representation of the difference between a business partner as "trusted advisor" and a "policeman". HeadCo also produced a 'promotion video' for the business partner role where various operational managers and senior management accountants talked about it and its importance for the firm.

Furthermore, HeadCo came up with new roles and job titles within the finance area, which the operating companies had to adopt. While some of the management accountants would become "business partners", others would act as "controlling specialists", "business analysts" or "reporting specialists". While "business partners" should mainly work in close interaction with operational managers, the role of "business analysts" was to support them in their work. Analysts were typically junior colleagues who had recently graduated from university. They were expected to master analytical tasks, but not yet to have the business acumen that would allow them to discuss at eye level with operational managers. "Controlling specialists" were not responsible for a particular business area, but rather for a specialised accounting topic, such as investments or the system landscape. As such, they typically had less interaction with operational managers and rather "looked after the technical side in the background" (Paul, P15, Commercial Management Accountant, I2). Finally, "reporting specialists" were responsible for those local reporting tasks that were not concentrated in the SSC in Poland. Fig. 1 depicts the resulting organizational structure of ConCo's management accounting department as it was implemented by the end of 2013.[9]

The decision how to assign staff to these categories was made by the local CFOs. In ConCo, the three senior management accountants played an important role in preparing this decision. They had prepared a draft of the new organization chart and discussed prospective roles with their subordinates, before making a recommendation to the CFO:

> "We showed what the organizational chart should look like — without names. Then we said that we would give ourselves five days and during that time we had discussions with each colleague and asked, 'How do you feel? [in the sense of 'how do you see yourself?'] How do I see you? And do these [views] go together?' Thankfully, by and large it was very consistent." (Karen, P9, Senior Management Accountant, I1)

When Karen states that "it was very consistent", she refers to the fact that most management accountants 'naturally' ended up in those positions that were closest to their work experiences so far. And, indeed, although being assigned a business partner role was in general considered as an 'upgrade', we were not aware of any complaints about the roles people were assigned to, i.e. that someone ended up as a specialist rather than a business partner, for example[10]. Yet, the formal separation of different roles made explicit some status differences that would otherwise have remained more implicit. Clearly separating the business partners from the (arguably less prestigious) roles of reporting staff, specialists, and business analysts sharpened the *distinctiveness* of the business partner identity (see Karreman & Alvesson, 2001). This was reflected, for instance, in the language that the management

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[9] ConCo referred to management accounting as "controlling", which is the common term for this function in the German-speaking countries.

[10] There was one case where an accountant who was supposed to become part of the new local reporting team applied internally for a position in another department and eventually left the management accounting department. A senior management accountant commented though that this person wanted to leave the department anyway and that this was not a direct reaction to the re-organization or the position assigned to him.
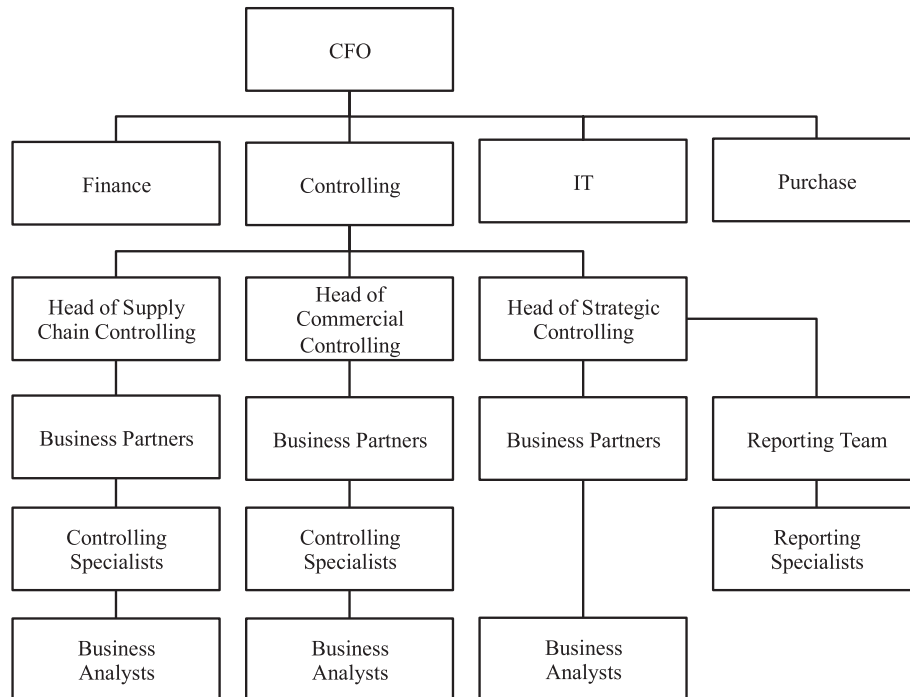
Fig. 1. ConCo's organizational structure of the management accounting function (simplified).

accountants used to describe the activities of the reporting team. Peter, for instance, suggested that the goal of the business partner project was to "have the reporting part, the classical *bean-counting* topics, concentrated in one unit and to build up a competence center there" (Peter, P3, Head of Commercial Management Accounting, I1, our emphasis), which suggests that business partnering was clearly not about doing grunt work. Similarly, Claudia, who formerly occupied a different role, described the appointment as business partner as a "*Berufung*",[11] thus pointing to the exclusivity that goes along with it:

> "It's a '*Berufung*'. You have to be … it has to be signed off by the superior, then the CFO has to agree, then you have interviews with HR. So, it's not like a quick thing, but a process that you go through and at the end of which you are deemed qualified to carry out this job." (Claudia, P32, Strategic Management Accountant 2, I1)

In a sense, the business analysts, controlling specialists and the reporting team constituted the 'backstage support' and a kind of 'resource' for the business partners that should enable them to focus on their frontstage interactions with operational managers. This was indeed how the business partners made sense of the distinction, as Lisa's explanation of the role of business analysts illustrates:

> "The business analysts support the business partners, let's put it that way. That's how the roles are divided. […] A business partner has recourse to the business analysts, if they need them to carry out some work." (Lisa, P2, Supply Chain Management Accountant, I2)

At the same time, the separation between business partners and analysts also had an aspirational dimension in the sense that analysts, who were usually rather junior people, should ultimately develop the competencies in order to one day become business partners themselves. Hence, they should not only carry out the 'dirty work' (Morales & Lambert, 2013):

> "I try to integrate her [i.e. a particular analyst], to let her work on some of the business drivers. And for the next year, my plan is to have her work upon one or the other business driver autonomously. For it is not enough, in my view, to have her carry out the 'dirty work'[12] so to speak — make a quick analysis here and one there — that's not my style. She also has to have the possibility to develop further." (Paul, P15, Commercial Management Accountant, I2).

This way of making sense of others' (i.e., analysts') roles was part of the business partners' identity work, insofar as it helped them to understand their own role and responsibilities in relation and contradistinction to those of others. In a sense, the new job titles changed the context in which the management accountants operated and — at least to some extent — led to the necessity for the business partners to distinguish themselves from those who occupied other roles.

We could thus see that formal job titles and roles as defined by HeadCo constituted a first set of storyable items (Down & Reveley, 2009) that management accountants drew upon in their identity narratives. Identity work, however, did not stop there. As alluded to above, the input from HeadCo was reframed, and often further elaborated, on the local level. Local backstage interactions were necessary to sharpen the business partner identity narrative. In particular, and as elaborated next, this implied reflecting upon the

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[11] 'Berufung' is the German word for 'appointment', but has a stronger connotation of exclusivity/honor than the English notion. The same German word is used for 'calling'.

[12] The interviewee uses the metaphoric term "*Abfallprodukte*", which literally translates into "waste" or "by-products".

types of tasks that business partners should be carrying out and how they were supposed to interact with operational managers.

5.1.2. Preparing, and reflecting upon, frontstage interactions

Important platforms for translating the ideational storyable items provided by HeadCo into more actionable behaviours were the so-called "internal focus group meetings". In these meetings, the business partners tried to create a shared understanding of their role and to link it to specific activities or projects. The meetings, which were convened by the senior staff, were thus an orchestrated forum for identity work. Having the identity initiative set up as a formal project was thereby considered helpful as it allowed taking the time to reflect upon what business partnering could look like in practice:

> "[We] invested a lot of time to reflect on it [business partnering] and we take the time to define for ourselves what business partnering is … that we define in general and each of us for her- or himself what it can mean and what challenges we are going to face." (Andrea, P4, Commercial Management Accountant, I1)

In these meetings, the management accountants did not only share viewpoints and experiences with each other; they also received backstage support from the CFO and especially the senior management accountants, who attempted to guide the identity formation process. In particular, these actors came up with two concepts that were supposed to facilitate the move towards business partnering. From our observations and interviews, it clearly transpired that these two approaches constituted key storyable items that management accountants would usually refer to when explaining what business partnering was all about. The first element was the so-called "business driver approach"; the second one a categorization of tasks into "standard reporting", "business support" and "business challenge" tasks.

The "business driver approach" was brought into play by the CFO. Business drivers were defined as business area specific "success factors" that, from the management accountants' view, could positively influence performance. Based on the business driver approach, management accountants started to reflect upon how they could influence the operational business:

> "For me, a business driver is a […] potential which I see in the business area, which, when adapted or improved […] can have a positive effect on the business of my business area. And this is, on the one hand, to have processes run more effectively. It means that I have ideas how the business can be boosted, how costs can be saved and so on and so forth. Or how efficiencies can be realized." (Andrea, P4, Commercial Management Accountant, I1)

The idea behind the business driver approach was that each designated business partner should select five critical success factors for the business area s/he supports and that s/he would be able to influence. This should help them to establish a direct link between their work as business partners, the operative business and firm performance. The notion of "driving the business" gave management accountants a specific *direction* for their work as business partners and constituted a *central characteristic* of their aspirational identity (Karreman & Alvesson, 2001).

Initial ideas for business drivers were developed and presented by the management accountants in the internal focus group meetings. First proposals for business drivers and associated projects were then presented to the CFO and revised and finalized in subsequent meeting sessions. Conversations with management accountants showed that the business driver approach made the

business partner role more actionable for them and, in particular, offered a way to proactively define the focus areas:

> "Well, the idea is to actively drive particular topics from the management accounting perspective. Not only, to put it that way, to be chased when it comes to certain topics that are imposed on you, but to actively approach things. Not only running after and reacting to certain things but being active. And to integrate topics that are of course important from a finance point of view in the business areas." (Paul, P15, Commercial Management Accountant, I1)

"Driving the business", however, required that management accountants possessed information about important developments in the various business areas. While a business partner would be in contact with operational managers and accumulate business knowledge, some more 'high-level' information was more difficult for them to get access to. This was an area where the senior staff or even the CFO could support the management accountants' performances as business partners. They were in contact with the top management and could then, in backstage interactions, share important information with their subordinates. Lisa, for instance, was a business partner at the beginning of our observation period but towards the end of it was promoted and thus had to manage a small team of business partners from supply chain management accounting. Reflecting upon her own experiences as both business partner and superior, she suggested that the most important task for the latter was indeed to provide business partners with key information to properly prepare them for their frontstage interactions with operational managers and to allow them to adopt a proactive attitude:

> "It's important to have the courage to say things. And in this respect, it's of course important to talk about the topics beforehand, so that they feel confident about them. For if you feel confident about a topic, then you can defend this position also in all directions and you will be able to think through the pros and cons of it. So it's a lot about the basic knowledge behind it, which allows one to have confidence and to present oneself in a self-confident way" (Lisa, P2, Supply Chain Management Accountant, I3).

When senior staff supported the management accountants with information, this was not a direct form of identity regulation (see Alvesson & Willmott, 2002) but it contributed to prepare them for their frontstage interactions with operational managers.

Whether the management accountants, ultimately, made a good job in these frontstage interactions in terms of performing the business partner role was something that, for them, was not always easy to assess. In this respect, senior staff played again an important role. In annual evaluation meetings, they provided feedback based on their own observations regarding their subordinates' behaviour and communicated their expectations:

> "I was guided through conversations with my superior at that time. What does he have in mind in terms of how my role should be defined? And that was then also formulated in my personal development plan, in terms of objectives regarding how the business partner role should be carried out." (Claudia, P32, Strategic Management Accountant 2, I1)

Moreover, they would pass on the feedback that they were given by operational managers, on the basis of which they could "take corrective action", if needed (David, P5, Head of Supply Chain Management Accounting, I3).

The second element, i.e. the categorization of tasks, brought into

play be the CFO, was a means to reflect upon the types of activities that management accountants should increasingly focus on and those they should try to reduce. "Standard reporting" denoted all reporting routines that were repeated regularly (especially monthly standard reports), while "business support" tasks comprised activities such as ad hoc analyses requested by and conducted for line managers. "Business challenge" reflected the counterpart role of the management accountant. Senior management accountants and especially the CFO considered the "business challenge" category as fundamental for business partnering. The accountants thus internalized this idea and whenever they talked about business partnering they would refer to the importance of activities that are in line with the "business challenge".

The internal focus group meetings revolved to an important extent around the operationalization of the above-mentioned task categories. That is, management accountants discussed how particular activities should best be classified. Some had a rather clear view on what the three categories contained:

"On the one hand, there's this standard reporting, that's clear, all the monthly reports. And then the business support, where [I deal with] all the cost centre managers and where ad hoc enquiries come in. Presentation of results is also support, I would say. […] [Business] challenging is about the participation in projects, but also when I go to meetings, in which we talk about some topic and where I certainly assume the role to challenge [things] and act a bit as a counterpart." (Andrea, P4, Commercial Management Accountant, I1)

For others, in contrast, it was more difficult to decide whether a particular activity counted as "business support" or "business challenge", respectively:

"Well, we have been discussing about this a lot among each other. […] For example, especially when talking about these [operational manager meetings] and picking up different topics − was this actually business partnering or did it rather count as support? When taking up a topic and presenting it, I would try to initiate a discussion and raise awareness for this topic. Is this actually business partnering [in the sense of challenging the business] or does it rather count as support? That is one of the difficulties behind it." (Lisa, P2, Supply Chain Management Accountant, I1)

Prior to one of the meetings, senior management accountants had asked their subordinates to prepare charts showing what amount of their overall working hours (as a percentage) they were currently spending on each of the three task categories and what the time allocation should look like at the end of the change project. The idea obviously was to motivate them to reduce the reporting and support activities in favour of the so-called business challenge tasks. The discussion indeed forced them to think about their activities in detail and to reflect upon whether these were in line with the business partner identity or not. As such, the three categories were a 'device' that allowed the business partners to 'store' different work activities and experiences as being either desirable or not in light of their aspired identity and hence to make certain ideals associated with business partnering more tangible.

The business driver approach and the categorization of tasks formed two important building blocks for the business partner identity and hence contributed to the emergence of a certain 'value system' that emphasized what management accountants should (or should not) do. These storyable items equipped the business partner identity with *central characteristics* (a business partner is someone who mainly focuses on challenging the business and is not only responsible for standard reporting and basic support tasks), a certain *direction* for one's work (a business partner proactively drives value-adding projects and works on them together with the management) and *distinctiveness* (a business partner is different from a controlling specialist, business analyst or reporting specialist).

Interestingly, the discussion about the different task categories also created some controversy regarding the 'message' that the management accountants wanted to send to the CFO. Those who would allocate only a rather low amount of their working time to what they regarded as "business challenge" lamented that this would cast them in a negative light vis-à-vis the CFO, who already before the business partner initiative expected a business-oriented and active role of the management accountant. Others, in turn, argued that if their graphs showed a relatively large proportion of business partnering already now, the CFO might think that there would be no need to reduce the amount of reporting and support tasks. The fact that management accountants worried about the impression they made on the CFO suggests that the backstage interactions were not entirely free from elements of strategic self-presentation. Indeed, Goffman (1959) suggests that the informality of backstage activities can be compromised, among other things, by "fundamental social divisions" (p. 130) within the team. Hierarchical differences represent one such type of social division. Hence, while the climate in ConCo's finance function was in general very collegial and supportive, hierarchical relationships between superiors and subordinates could not always completely be blended out. While this was noticeable in interactions with the CFO, it was much less pronounced in meetings with the senior staff, who were considered more as peers who faced the same challenges when it comes to business partnering.

5.1.3. Identity related achievements and fragility on the backstage

The above analysis has highlighted the ways in which the formation of the business partner identity was facilitated through backstage interactions. Key to these interactions is that they took place in a 'protected' environment, where operational managers were not present (Goffman, 1959). Management accountants could reflect upon, and discuss, how best to approach the move towards business partnering. As colleagues, they shared a "community of fate" (Goffman, 1959, p. 160) and "[came] to know each other's difficulties and points of view" (p. 160). In so doing, they were (indirectly) supported by HeadCo, which provided storyable items derived from abstract templates, aspirations, and job profiles. These were subsequently rendered more meaningful and operational with input from the CFO and senior staff.

It was clear from our interviews that this backstage work contributed to a strengthening of the accountants' business partner identity. They could use the storyable items produced in backstage interactions to cope with the perceived vagueness of this aspirational identity and to prepare themselves for later frontstage performances. The management accountants appreciated the structured approach and the fact that things were first clarified backstage (i.e. an initial identity narrative was crafted in the back region) before then approaching the operational managers (i.e. performing it in the front region):

"I believe that the process went well so far because we management accountants invested a lot of time to reflect on it [business partnering] and we took the time to define for ourselves what business partnering is […]. And in a next step, we thought about possible business drivers that we could have, that we could work on. What has not happened yet, in my view, is the communication in the company. But what I found good was

to say that we first contemplate internally where we actually want to go, and now we know our objective. And that is what we communicate. Because if we would have talked about it too early, it would have caused more trouble [than creating bene-fits]. And so the overall process was first presented to the management team and I think that is important that they know that there is something coming up. That we are working on something. And then they are not surprised when we approach them with concrete ideas." (Andrea, P4, Commercial Management Accountant, I1)

Yet, the backstage identity work did not go entirely smoothly. In particular, we observed a 'lack of continuity' in management accountants' backstage interactions with HeadCo and, as a consequence, with local superiors. The input that HeadCo provided in the form of frameworks, tools, and new initiatives was perceived to fluctuate quite a bit over time, and this was experienced as a source of fragility of the local management accountants' business partner identity. Lisa, for instance, suggested that business partnering was quite strongly pushed by HeadCo and the local senior staff when top management was rolling out the GMF initiative. But then things apparently slowed down. Towards the end of 2015, some new global initiatives emerged, like a platform for best practice sharing within the finance community and the creation of a new position respon-sible for coordinating the business partner activities within the group. According to Lisa, it was to be seen, however, whether this would remain a "one-off thing" or whether the topic would now be promoted in a continuous way. Paul lamented in a similar way the lack of continuity in HeadCo's push towards business partnering:

"We have got a new CFO but [at that point] we only received a one-pager about the behaviour of a business partner. That was simply sent to us. But that was about it. There was not more from [HeadCo]. If I think back to when we started with business partnering, about the documentation and the requirements which we got then […] what [HeadCo] expects a business partner to do, there was a lot that came from global. And now, in the last year or so, I did not get anything apart from this one e-mail" (Paul, P15, Commercial Management Accountant, I2)

In particular, some of the management accountants felt that HeadCo focused mainly on promoting business partnering within the finance community, but that more could be done to address also operational managers and to increase the "market value of this la-bel", as one accountant put it. Some business partners considered the lack of guidance from HeadCo as a problem as they felt that it also reduced the local drive behind the business partner initiative, i.e. the attention that the CFO and senior staff attached to the project:

"You simply feel that it is not locally driven if there is no pres-sure from global." (Paul, P15, Commercial Management Ac-countant, I2)

"It's the superior's responsibility to […] keep the process going. In the beginning, it was a big topic. And then it faded away quite a bit. And especially the main people who were driving it, [two of our senior staff], they are no longer driving it. We haven't since long sat together, as a group of business partners, to talk about it" (Lisa, P2, Supply Chain Management Accountant, I3).

Especially at the beginning of the change project, backstage in-teractions with HeadCo and senior staff equipped the local man-agement accountants with ideational storyable items that helped them craft an identity narrative and to cope with the vagueness of

the business partner ideal. Throughout the process, however, the lack of continuity of these interactions and the associated lack of producing new or re-producing existing storyable items introduced some fragility into the identity work. This fragility operated in two ways. First, a lack of continuous backstage support signaled to the management accountants that their identity project was perhaps not that significant within the organization after all. This challenged the confidence of the management accountants in the usefulness of their change efforts. Second, and relatedly, backstage interactions were supposed to prepare the accountants for their frontstage interactions with operational managers. A lack of support on the backstage thus made them feel less prepared and confident in their efforts to convince operational managers of the business partner idea. Indeed, it were the frontstage interactions with operational managers where the business partner identity faced the ultimate 'reality test'. The next section examines this in more detail.

5.2. Negotiating and enacting business partnering on the frontstage

In addition to interactions in the back region, ConCo's man-agement accountants constructed their business partner identity on the frontstage. Here, they sought to present themselves as business partners vis-à-vis operational managers and to attain confirmation for this identity. Based on our observations, we differentiate between 'orchestrated' and 'everyday' frontstage in-teractions. Orchestrated frontstage interactions were interactions in which business partnering was the main subject of discussion. Such interactions took place outside the day-to-day business and discussions usually remained on a more abstract (conceptual) level and mainly re-produced existing ideational storyable items previ-ously developed in the back region and carried into the front re-gion. In everyday frontstage interactions, in contrast, the focus was not on business partnering as such, but on some operational issue where management accountants would interact with managers. These interactions provided the 'ultimate' stage for management accountants to enact their business partner identity and attain 'real-life' confirmation for it. This included episodes where previ-ously defined ideational storyable items (such as the business drivers) were empirically confirmed and hence reproduced as what we refer to as experimental items. That is, management accoun-tants could experience how their aspirations successfully trans-lated into everyday practice and attached *coherence* to their business partner identity (Karreman & Alvesson, 2001) or not.

Everyday frontstage interactions also comprised episodes that featured achievements which had not really been pictured be-forehand as ideational items. These were sometimes rather mundane experiences which nevertheless seemed to provide substance to the business partner identity. For instance, when talking about his experience as business partner, Paul explained that he had recently gotten access to some folders on the computer network of the respective business area. Apparently, for him this was an achievement that facilitated his identity as a business partner, not least because he felt that "[he] certainly could not ac-cess these files a couple of years ago." (Paul, P15, Commercial Management Accountant, I2). Others, for example, referred to sit-uations where operational managers in official meetings would proactively mention the business partner role of the management accountant, thus confirming their aspirational identity.[13] The management accountants drew on such experiences from their

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[13] One of our interviewees even called us back right after a telephone interview just to tell us that he forgot to mention that the supply chain director proactively started to talk in a supply chain strategy meeting about business partnering and how important it was.

frontstage interactions as experimental storyable items to add substance and authenticity to their business partner identity narrative. However, when management accountants experienced unsuccessful self-presentations in everyday frontstage interactions or non-conformation for ideational storyable items, this resulted in experimental items that rendered their business partner identity narrative more fragile. The following sub-sections show in more detail how this played out.

5.2.1. Negotiating business partnering in orchestrated frontstage interactions

When management accountants made sense of business partnering, they would particularly emphasize the importance of their relationships with managers in logistics, production, and sales; often framed in the language of a "customer relationship". And if the customers did not 'order' any services from the accountants, then this was a sign that the latter did not succeed in performing as business partners:

> "A good management accountant is one whose phone is permanently ringing, who is contacted by the people. And if I see that the [site manager] never calls or does not even ask about some small details, then something is not quite right. […] If, as a management accountant, my services are never asked for, then I haven't delivered on my business partnering goals". (David, P5, Head of Supply Chain Management Accounting)

Not only was business partnering regarded as a matter of serving "customers". It was also seen as something that was difficult to evaluate in an 'objective' manner. Management accountants seemed to accept that, despite all their backstage efforts, the operational managers would ultimately evaluate their success as business partners:

> "It always depends on how they perceive you […]. And this is something you don't have in any other department. In principle, this is only true for management accountants, that your performance is evaluated to a large extent by the [internal] customers. […] And I would say that this is the core of business partnering" (David, P5, Head of Supply Chain Management Accounting)

In other words, for the management accountants, the legitimacy of the business partner identity hinged on the managers' perspective and the quality of the relationship with them. Accordingly, they considered it essential to engage in a dialogue with managers so as to win their support for the business partner project and to achieve alignment regarding the meaning of business partnering.

To enroll operational managers, the three senior management accountants organized so-called "business driver alignment meetings" (BDAM) in which the business drivers previously developed on the backstage would be discussed with managers from different areas. The meetings should highlight the benefits that business partnering could bring to the managers and to achieve alignment regarding the key topics (business drivers) to be worked upon in the coming year. We could observe that management accountants entered these meetings with some element of 'stage fright' (Scott, 2007). In particular, they were unsure how managers would react to the business drivers they were suggesting. Paul, for instance, reckoned that his suggestion to define the "sales deductions analysis" as one business driver for the off-trade sales area might not go down too well with the sales director:

> "To be frank, he [the off-trade sales director] won't be delighted to hear that the 'sales deductions analysis' is our topic number one. Although he might know that, from an accounting perspective, this has to be our number one topic, he won't be enthusiastic about the idea that we want to work on it." (Paul, P15, Commercial Management Accountant, I1)

Anticipating such potential challenges was an important part of the backstage preparation of the meetings, as discussed in the previous section. The BDAM were one of the first 'scenes' where management accountants would explicitly enact their identity as business partners. In total, seven of these meetings took place between June and July 2013. One of them (BDAM 1) was of backstage nature insofar as only the CFO and the management accountants participated.[14] In the other six meetings (BDAM 2 to 7), the management accountants, supported by the CFO, discussed the business partner role as well as the associated business driver approach with managers from production, logistics, marketing, HR, off-trade sales and on-trade sales, respectively.

These cross-functional BDAM were all structured identically and followed a particular meeting routine designed by the management accountants, i.e. they were scripted similar to a play (Goffman, 1959). First, one of the three senior management accountants welcomed the participants and introduced the business partner project. Then, the CFO took the floor and linked the local change project to HeadCo's global finance and accounting initiative (i.e. the GMF initiative), thereby adding legitimacy to it. This was followed by a video about business partnering produced by HeadCo, where global managers and managers from various local subsidiaries, financial managers, and management accountants briefly commented upon the importance of business partnering. Finally, one management accountant would present suggestions for business drivers. In the discussion that followed, the business drivers were approved, adapted, or substituted.

Overall, the BDAM went rather smoothly. Apart from one case,[15] there were no evident conflicts or points of contestation between the managers and the management accountants. It appeared that managers welcomed the idea of an increased business orientation and also agreed with the suggested business drivers and associated projects. Our subsequent conversations with the management accountants showed that these 'orchestrated' frontstage interactions with the operational managers helped them to strengthen their business partner identity. This was mainly because they felt that the managers agreed with their ideas and aspirations and that they would support them in realizing them. The BDAM thus reproduced some of the ideational storyable items (especially the business drivers) that management accountants had previously developed on the backstage. More generally, they created transparency about what the business partners would be doing and signaled to operational managers that performing this role will have a tangible impact on them and was thus more than just paying a lip service:

> "In my opinion [the business driver approach] is extremely important to also set priorities. […] So you have to say 'These are

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[14] In this meeting, the three senior management accountants and the designated business partner management accountants presented their ideas for business drivers that they had developed in the internal focus group meetings.

[15] In only one meeting, we could observe how the managers' and management accountants' perspectives collided. The line manager in this case complained that the suggestions made by the management accountants would only aim at increasing transparency for the management accountants but would not help the business area to manage their business effectively. In light of this, a debate was triggered and some of the suggested business drivers were changed. In the end, however, a compromise could be developed.

the five most important things that I will work on in the next say two or three years'. And then also [the operational managers] know what we are doing … [By means of the business driver approach] we can create more transparency [concerning our work]. […] Because, I believe, one has to admit that if you would ask someone [i.e. a manager] what we [i.e. the management accountants] are doing the whole day […] no one would know. […] And when they know 'Ok, they are dealing with these topics and this may have consequences for us', then this may also improve how we are perceived." (Michael, P8, Supply Chain Management Accountant, I1)

To be sure, orchestrated interactions constituted a rather exceptional type of frontstage interaction with operational managers. Normally, management accountants interacted with operational managers in more everyday settings, that is, in situations in which they were involved in certain business matters. In such 'everyday' frontstage interactions, they would have to put into practice what they had developed backstage and later agreed on with the managers in the 'orchestrated' frontstage interactions discussed above. These interactions were hence crucial to transform ideational storyable items into experimental ones. Below, we discuss the transformation of two main ideational storyable items, namely the so-called "business driver approach" as well as the idea that a business partner is supposed to "challenge" operational managers.

5.2.2. Enacting the business partner identity on the everyday frontstage

The "business driver approach" became a vital ideational storyable item of the management accountants' identity narrative and helped them to cope with the vagueness of the business partner ideal. To develop a *coherent* (Karreman & Alvesson, 2001) business partner identity, it was however important that the business driver approach was put into practice on the everyday frontstage in the form of projects that addressed the selected drivers. While this was indeed often the case, we came to understand that it did not always work out as envisaged in the BDAM. Management accountants experienced, for instance, that even though they agreed with the managers on concrete business driver projects in the BDAM, in the daily business, other projects turned out to be more important. This was due to a dynamic business environment where new operational concerns required immediate attention on the part of the business areas and, accordingly, the management accountants. This meant that the latter would be confronted with new projects and shifting business drivers, while the old ones were not yet completely addressed:

"One is always very much driven by the daily business. And often, one tries to close the gaps here and there, and this means that little time is left for [business partnering]. […] There are so many other things happening and one gets overrun by so many things, such that it is actually not possible [to do business partnering]. And then there are new projects and so on, and also the [business] drivers somehow shift within the year. So if someone tells me, 'OK, that's the focus now and we now have to work on this', then he will hardly be happy if I tell him, 'But we would actually have to do this and that [because we had agreed on it].'" (Lisa, P2, Supply Chain Management Accountant, I2)

Such experiences challenged management accountants' identification as business partners, because the idealized aspiration was to *pro*actively drive the business, rather than having to *re*act to upcoming issues.[16] The ideational storyable item of "driving the business" was hence not confirmed in such cases.

Moreover, increasing reporting demands from HeadCo made it challenging for the local management accountants to maintain control over their time. In an internal (backstage) meeting, Peter (Head of Commercial Management Accounting) kicked off a discussion with Michael and Lisa (both Supply Chain Management Accountants) about workload and implicitly referred to the management accountants' frontstage experiences. Although the staff headcount in the accounting department had increased as part of the business partner project as the CFO could be convinced to hire additional people, everyone still seemed to complain about having less and less time for the business driver projects:

Peter: "The pressure that we feel here seems to be similar to what we had one year ago or so […] or even increased. That's strange, isn't it? […] For we actually have a bigger number of staff now. […] Are we doing something wrong?"

Michael: "No, you just have to look at it. Just think about all the things that were added, what has come on top since October. That's just crazy."

Peter: "Yes, that's what I also thought, but …"

Michael: "That's exactly the key problem, that for the important things, […] the business drivers, where we could have an influence, that we unfortunately have [less and less time]. Because the external demands [i.e. reporting demands from HeadCo] keep on increasing, there are more and more. The people here go nuts. Have a look at how much time is invested in the [quarterly reporting to HeadCo]. There remains no time unfortunately [for business partnering]. And this takes on a bigger and bigger dimension."

Lisa: "I agree … because they [HeadCo] want to have more and more detail as compared to the past. Things that we often do not even know […]"

Michael: "And all those pre-submissions, as they want to have the preliminary results already on the third day […]"

[…]

Lisa: "I also have to say that, although I got rid of a relatively large part of this 'expense per function' topic, I would not have a single hour more time for the business partner thing, as there were so many other things that I almost lost track. So, although something got eliminated, so many other things were added that I don't have the time for it anymore."

More generally, due the high workload and resulting lack of time management accountants felt that they could not perform as business partners in the way they had envisaged it. As one of them put it, business partnering "sound[ed] like a good aspiration, …but the time budget [got] tighter and tighter for everyone" (Simon, P10, Strategic Management Accountant 1). These observations suggest that ideational storyable items could not always be enacted on the everyday frontstage, and translated into experimental ones, in a way that would help the accountants to confirm their business partner identity.

Another source for fragility was the fact that operational managers were not always willing to be 'challenged' by management accountants. While they agreed in the 'orchestrated' frontstage interactions that challenging was indeed important, it transpired

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[16] On PowerPoint slides developed in the course of the business partner project and used within the management accounting department, this ideal was often visualized with a cartoon of an armed rabbit chasing a hunter.

from our observations and discussions with both management accountants and managers that they actually had somewhat different views when it came to the meaning of business partnering. While management accountants would emphasize the need to 'challenge' operational managers, the latter associated partnering mainly with the 'support' of their activities. This difference in signification was a source of conflict, as there were situations in which operational managers felt that the management accountants were acting against them. This, in turn, made it difficult for the accountants to get accepted as partners within the area.

The notion of "challenging managers" was basically in line with an identity as a separate staff function that, first and foremost, had to defend the 'economic interests' of the whole firm:

> "I see it as my duty to defend the [economic perspective]. […] If we always had the budget, the money to do everything, then this would of course be best for everyone. That's clear. […] But if we have a gap and if we need to close the gap, then we need to discuss how we can do this, where we can cut or increase the price or whatever. This is what it will always amount to. And that's how I see it as well. We have a certain budget and we discuss how we can use it in a reasonable way. […] There is not that much flexibility. There is a limit, and everyone has their budget." (Simon, P10, Strategic Management Accountant 1, I2).

For the management accountants, defending the interests of the firm implied that operational managers had to be reminded of their objectives or budget limits and to be challenged with respect to some of their activities that were not in line with these standards. The management accountants were aware that this also meant that they could (and should) not expect too much praise from managers:

> "If everyone praised our work and said, 'You are so great and you do everything', then we would be doing something wrong. As I would then only be doing what the [manager] wants, and that's not our mandate. I have to see that our actions help advance the firm and if I want to realize something, if I identify some savings or whatever, then this will of course not happen without resistance." (Michael, P8, Supply Chain Management Accountant, I1)

Identification with the interests of the firm as a whole was driven by the CFO who would insist on this challenging element and would repeatedly remind the management accountants backstage that they were on *his* payroll rather than on the one of the respective operational area. Accordingly, management accountants felt that their loyalty had to go mainly to the CFO rather than the operational managers, which is not uncommon when accounting is organized as a separate staff function rather than a part of a business unit or area (see also Maas & Matejka, 2009). Expectations voiced backstage by the CFO influenced how the management accountants thought about their frontstage performances and hence constituted a crucial element of the CFO's identity regulation vis-à-vis the management accountants:

> "We were aware that Christian [i.e. the CFO] was very eager for this challenging element. And this meant that, in meetings, one would often make sure to come up to this expectation, even though it might not be in one's personality to put one's foot down again and again. But one somehow had Christian's low voice in the ear. 'You should do a bit more here … '" (Lisa, P2, Supply Chain Management Accountant, I2)

Driven by the CFO and the senior staff, the move towards business partnering was associated with an increased focus on this "challenging" element in the frontstage region:

> "One change that business partnering brings, I would say, is to invoke again this topic of challenging […] and to be clear about that a business partner also has to do this. It's not just about service, but we also have to question things and so on." (David, P5, Head of Supply Chain Management Accounting, I2)

In the eyes of the operational managers, this had a more negative connotation, however. Accountants were sometimes accused of being 'mere' challengers, who would either state the obvious or simply transfer performance expectations from the CFO to the operational areas, without offering any reasonable support. Especially those who worked closely together with the production department (i.e. the supply chain business partners) experienced that managers actually did not want to be challenged. In conversations, they referred to situations where even deescalating meetings were necessary because a production manager felt offended and refused to talk to them. The same manager stated in an interview:

> "From my point of view, it's not enough to have a system that shows variances and to then just challenge on this basis — and that's the impression that I have how it is now. […] I can always easily find areas where I can say, 'Well, there is something to do here'. That we have to do something regarding the personnel costs, for instance, that's kind of clear. I also know that. […] In the past it was the case that, in the quarterly meetings, the management accountant came to act as a challenger. To be honest, I can do without that, because we get our performance [targets] when we submit them for our annual budget. These are challenging enough and then I don't need anyone who reminds me of that every quarter. That's not necessary, as we do see the variances ourselves" (Stephan, P25, Production Manager, I1)

Similarly, the supply chain director complained that his alleged business partners merely represented the CFO's interests:

> "What I don't like to hear is [when they say], 'Yes, that's what the [CFO] said, that's what you have to achieve'. If we talk about business partnering, then I expect that the management accountants support me in generating a good budget. […] I expect that my supply chain management accountant also fights for the budgets of the supply chain and, within the management accounting department, in their meetings, suggests how this could be done, what is difficult and not. Not just that they come back to me and my people with a set of numbers and say, 'That's your goal. What do you intend to do?'" (Richard, P6, Supply Chain Director, I1)

Operational managers believed that a 'partner' would be someone who supported their interests, who would fight for their budgets, as Richard says in the above quote. Note how he talks about "my" (i.e. his) supply chain management accountant, as if this person were in a hierarchical position to him. This is a clear indication for where, in his view, the loyalty of the management accountant should go to. In an interview, he even mentioned that, from his point of view, "his" business partner management accountant should be located in the supply chain rather than the management accounting department.

Interestingly, the understanding of business partnering as a

'support' rather than 'challenge' for operational management was not least shaped by their interaction with the Human Resources department. The HR department had also started to position itself as a 'business partner' some years ago and had since then undergone a so-called "transformation process" that was generally regarded as successful. Accordingly, the HR business partners were from time to time invoked as a good benchmark for how to do business partnering:

"We work a lot with HR and they help us a lot. The business partnering that HR offers is really good. They do a lot of projects with us and support us in meetings with the work council and the workers. […] I would like to have it [with management accounting] like it is with HR." (Richard, P6, Supply Chain Director, I1)

Even HR managers contrasted the image of the management accountants with their own experiences with the idea of business partnering:

"If the management accountants will continue to be deployed as an instrument of surveillance or as leverage, then it's going to be difficult. If the management accountants would come into a role, and I draw a vision now, as a true support department, where I as manager would call my management accountant and tell him, 'Listen, I have the following idea … Can you please calculate this?', then it would be as easy for the management accountants as it is for HR." (Jan, P19, HR Manager, I2)

Management accountants, however, regarded such assimilation to the HR function as problematic. In their view, HR had a much easier stance as they did not have the mandate to challenge the operational areas and could hence position themselves as a pure 'service function'. This, in turn, would make it much easier for them to win the trust of the operational managers — something that the management accountants had to constantly struggle with:

"I would say that the task of a business partner in management accounting is completely different from that in HR. This is because the management accountant has to consider much more of this challenging element. […] In HR, this is in my point of view a pure service-component. He does not have to challenge [the manager], he supports him." (Karen, P9, Senior Management Accountant, I1)

The relation that the operational managers established between management accountants and the HR department was inappropriate in the management accountants' eyes but still indirectly affected their self-presentations as business partners.

Consequently, also in the context of the "business challenge" idea we could observe how everyday frontstage interactions can make management accountants' business partner identity fragile. This is especially the case if previously developed ideational storyable items (even those that were re-produced in 'orchestrated' frontstage interactions) cannot be transformed into experimental ones. Furthermore, we also see how frontstage interactions with managers can be affected by other groups of actors within the management accountants' broader interaction context; in this case by other actors interacting with the operational managers and that the latter use as reference points for evaluating the management accountants' performances as business partners (here the HR department).

5.2.3. Disturbance from the backstage

Another challenge was that the management accountants oftentimes did not have the time to focus on the business driver projects because they also had to cross-check the reports prepared by the reporting team or the SSC. The idea of being freed from routine reporting activities for which the reporting team should be responsible and able to pro-actively drive "value-adding" activities together with operational managers were key items that accountants incorporated in their business partner identity narrative. They spent a lot of time defining the activities that would not require their specific expertise and could therefore be transferred to the reporting team. As it turned out later, however, the tasks that had actually been transferred to the SSC or the local reporting unit still consumed some of their resources. In particular, they felt that they had to double-check some of the reports to make sure that they were correct:

"We have, for instance, a separate reporting unit that should allow the business partner to spend more time on the business partner agendas. I deliberately say 'should', as there have been considerable problems in implementing this. […] In the past, when we generated the reports ourselves, we could be sure that they were correct. Right now, the error rate is certainly not optimal […]. And this is a point where we, as business partners, have suffered, as we could not focus on our core competency. For, on the one hand, it was like, 'this and this is now your job, and the rest is being done by the reporting team'. But, at the end of each month, you were sitting there more than ever checking the numbers, and if something was not right, that was a bit cumbersome." (Michael, P8, Supply Chain Management accountant, I2)

Management accountants suffered from these errors because they felt they had more work and could spend less time on what they considered to be business partnering. Moreover, the additional (grunt) work was not always visible to the operational managers. Accountants were thus worried that this might create a wrong impression of their actual workload:

"We got this [SSC] and […] this did not make it easier for us. They cause us a lot of work because of errors in the accounts. We have to cross-check so many things and that just takes a lot of time. […] Other people don't see that, however. Neither [Richard] nor my [regional logistics managers] see how much we are doing in that respect. That's the problem. They are not aware of how much work is behind all this." (Lisa, P2, Supply Chain Management Accountant, I2)

They also explained that eventually they would receive the 'unfiltered' feedback from operational managers if the reports exhibited some errors:

"When I attend the area meeting, reporting is always an issue. There is always someone in the meeting who spots a report that shows wrong data or that was sent out too late. And, in this respect, I do receive the 'unfiltered feedback'" (Paul, P15, Commercial Management Accountant, I2)

If errors occurred, then operational managers would sometimes make the management accountants (rather than the reporting staff) accountable. Errors not detected and corrected entered the frontstage, as operational managers would send content-related questions still to the management accountants rather than the reporting team who also responded to these. This, however, created some confusion as to

where these reports actually originated from and who was accountable for their quality. One of the management accountants told us that she felt that her reputation within the business area was somehow damaged as she was blamed for errors in reporting she did not feel accountable for. As a consequence, she and her colleagues decided to take back responsibility for producing some of the reports, so that the reporting team could focus on a lower number of reports and make sure that at least those were correct.

Accordingly, while the idea of 'dividing labour' in the management accounting function was basically meant to provide designated business partners with more time to focus on what they understood to be value-adding tasks, in practice this only materialized partially and even negatively affected their frontstage appearances, as the blame for errors did not always consider the formal division of responsibilities. Management accountants thus lamented that they were required to do work that was not in line with their business partner identity narrative. The problem, interestingly, was not that operational managers assigned management accountants tasks that the latter did not see as business partnering (cf. Morales & Lambert, 2013). Rather, the malfunctioning division of labour within the finance function that was actually supposed to enable management accountants to focus on more business-oriented and supposedly value-adding tasks made the business partner identity fragile.

6. Concluding discussion

Our longitudinal case study demonstrates how backstage and frontstage interactions with other actors allow management accountants to develop storyable items which, in turn, help equip a vague aspirational identity like the business partner with central characteristics, distinctiveness, direction and coherence (Karreman & Alvesson, 2001). Especially in settings like ours, where the influence of professional associations, universities or external training institutions is low and internal role models are missing (cf. Goretzki et al., 2013), interactions with other groups of actors are crucial for shaping what management accountants come to see as desirable (or demeaning) (see Morales & Lambert, 2013). The stability of such an identity narrative, however, relies on the (re-) production of storyable items over time and space. In the following sub-sections, we will expand on the main contributions that emerge from our work.

6.1. Management accountants' identity work in the back and front region

Extant literature on management accountants' roles and identities locates the 'success' or 'failure' of business partner initiatives primarily in the dyadic relationship between management accountants and operational managers (e.g. Byrne & Pierce, 2007; Morales & Lambert, 2013; Windeck et al., 2015). Organizational researchers, however, suggest that occupations develop within an "entire ecosystem of stakeholders" (Anteby et al., 2016, p. 30) and that studies should explore how they "align and interact with multiple other parties" (p. 31). We thus cannot restrict our understanding of management accountants' identity work to their direct relationship with operational managers but need to consider how it is shaped by different types of interactions and actors (see e.g. Janin, 2017).

Our paper distinguishes between two types of interactions that shape accountants' identity work, i.e. frontstage and backstage interactions (Goffman, 1959), which produce different types of storyable items (see Down & Reveley, 2009). While categories such as these are never entirely pure (see Latour, 1993), we suggest that this distinction allows valuable insights into how both inward- and outward-facing (Watson, 2009) identity work operates as a dialogic

process (see Beech, 2008). We propose that the back region constitutes a 'protected space', in which identity narratives can be dialogically composed and reflected upon with others who are generally supportive of such a narrative. Frontstage interactions, in contrast, are those where identities crafted based on ideas developed in the back region are performed in a potentially 'contested space' (see also Ezzamel & Burns, 2005; Vaivio, 1999), where they eventually face the 'reality test'.

In addition to rather 'clear cut' backstage and frontstage interactions, we observed that interactions with the local CFO were of a more ambiguous nature. The CFO was, on the one hand, a key identity regulator in the back region and tried to facilitate the move towards business partnering. On the other hand, he was also part of the audience, in front of which management accountants performed as business partners. In interactions with the local CFO, accountants were thus sometimes reluctant to share their concerns or experiences for fear of not appearing sufficiently competent or strong-minded. They discussed more openly in situations, in which the CFO was absent and when they talked only to their colleagues and the senior staff (see Goffman, 1959, p. 160). The presence of the CFO thus put notable limits "on freedom of backstage activity" (Goffman, 1959, p. 130) and management accountants' interactions with him differed markedly from those with the senior staff. Contrasting previous research that presented CFOs as key supporters in management accountants' identity work (Goretzki et al., 2013), our findings accordingly point to a more ambiguous and double-edged role of the CFO in such processes.

The distinction between backstage and frontstage interactions seems particularly pertinent in cases like ours, where the move towards business partnering is organized as a formal 'change project'. Such projects typically feature a high amount of carefully crafted (backstage) interventions, through which identity change is planned and prepared. In other settings, where change takes place in a rather emergent manner, backstage activities will also exist, but arguably not to the same extent (e.g., more ad hoc and less structured) as we observed it in our empirical context. In any case, our paper contributes to our understanding of how organizations deliberately intervene into management accountants' identities to engineer a certain accounting culture (Järvenpää, 2007). In particular, it highlights the dynamic interplay between activities in the back region and the front region. Interventions will often take place in the back region, where they can help management accountants to form an 'initial' identity narrative that enables them to understand who they are or who they should become. Whether this narrative is sustainable depends, however, on what happens on the frontstage, where various other actors (positively or negatively) respond to management accountants' performances and the underlying ideas they draw upon. Such response can, in turn, trigger new activities and interventions on the backstage, where management accountants try to adjust their identity narrative based on the 'real life' experiences they made. Moreover, we could see in our case that backstage activities are shaped by what management accountants *anticipate* regarding the frontstage. The more difficult they believe it will be to convincingly perform a business partner identity vis-à-vis a potentially critical audience, the more they will invest in backstage activities to carefully prepare their frontstage performance. Looking at management accountants' identity work, our paper thus demonstrates how backstage interactions can contribute to both achievements and fragility with regard to an aspirational business partner identity.

The metaphorical notion of the 'frontstage' might give the impression that operational managers constitute a passive audience, who watches accountants perform and waits until the 'end of the play' so to speak to respond to such performance. Clearly, this is not what Goffman or we are trying to articulate with this metaphor. As the

notion of a frontstage *inter*action suggests, there is typically an ongoing exchange between the different parties and actors have to adapt their performance to the situation at hand, rather than being able to push through with a fully spelled out script.[17] And like the accountants, operational managers also make a performance vis-à-vis the accountants (and other actors), such that such *inter*actions will necessarily require all the involved actors to relate to each other and to exercise some level of agentic 'improvisation', to use this other metaphor from the world of theatre (see Vera & Crossan, 2004).

6.2. The relevance of the broader interaction context for management accountants' identity work

Going beyond direct interactions, we emphasize the importance of the broader 'interaction context' in shaping management accountants' identity (work) (see Anteby et al., 2016; Deaux & Martin, 2003). In doing so, this study complements previous work that mainly focused on direct interactions between management accountants and managers (Byrne & Pierce, 2007; Goretzki et al., 2013; Järvenpää, 2007; Windeck et al., 2015). More specifically, it illustrates that some actors may have an *indirect* influence on management accountants' identity work by moderating their direct frontstage interactions. We observed this phenomenon in the context of the 'division of labour' within the accounting department that arose from the business partner initiative. Management accountants' business partner identity relied not least on a demarcation from the routine reporting tasks that were to be carried out by the SSC and the local reporting unit. While neither of these actors questioned this demarcation, negative experiences that operational managers made with the new reporting routines added to the fragility of the business partner identity insofar as complaints about erroneous reports ended on the management accountants' desks. The performance of the reporting units thus had an indirect influence on management accountants' identity project, as it challenged the clear demarcation from reporting tasks that the business partners had aspired.

Such moderation effects were also visible in the case of the HR department. The way in which HR presented itself as business partners vis-à-vis operational managers influenced the expectations that the latter voiced vis-à-vis the management accountants. In particular, this made it more difficult for the accountants to realize the so-called 'challenging' of operational managers, as such challenging efforts did not feature in the 'HR business partner' narrative. In other words, actors who also claim to be business partners can have an indirect influence on management accountants' identity work (Watson, 2009) as they may serve as 'reference points' based on which operational managers or other significant others develop particular expectations towards the management accountants. Hence, while the 'interpretative viability' that goes along with the notion of business partnering (Benders & Van Veen, 2001) can be seen as a strength of this concept, as it allows business partnering to be associated with a variety of things, our findings suggest that it can also become a source of fragility. Existing experiences with one 'partner' (e.g. the HR business partner) may lead to the creation of controversial expectations regarding the way in which another 'partner' (e.g. the management accounting business partner) should perform its role. If the term 'business partner' is used by various occupational groups, it may render accountants'

self-categorization, i.e. the process "whereby [they] define themselves by determining the degree to which they are similar to or different from others who surround them" (Deaux & Martin, 2003, p. 103) challenging. This finding seems especially relevant in light of recent developments in various support functions that claim to be business partners but may define this term quite differently.[18]

6.3. The role of storyable items and emerging forms of identity regulation

We suggest that 'storyable items' produced through backstage and frontstage interactions play a key role in management accountants' identity (trans-)formation (see Down & Reveley, 2009). They constitute anchors which help accountants operationalize an otherwise vague aspiration like the business partner by providing it with central characteristics, distinctiveness, direction and coherence (Karreman & Alvesson, 2001).

By distinguishing between ideational and experimental items, we refine the conceptual toolkit developed by Down and Reveley (2009). The analytical distinction highlights that identity narratives and associated claims are based on items with different 'origins'. At the beginning of the project, ConCo's management accountants crafted their business partner identity narrative based on a set of ideational storyable items produced in backstage interactions. We call these items ideational for they refer to ideas, expectations and intentions regarding what a business partner is (not) supposed to do. Especially in early stages of a change process, ideational storyable items can be quite influential for an initial identity narrative. This is mainly because they form a skeleton that helps management accountants to develop a sense for what is appropriate, desirable or important for a business partner. As explained above, the *project* nature of the observed identity change arguably increased the importance of backstage activities and ideational storyable items for the development of an initial business partner identity and for performing it convincingly on the frontstage. In a project like the one studied here, implementation of a new identity is typically prepared more carefully on the backstage than when such an identity change takes place in an emergent and more subtle way. In addition to attaching certain ideas and aspirations to a new identity, ideational storyable items thereby have a pronounced 'symbolic' function vis-à-vis both management accountants and their audience (operational managers) because new narrative anchors (e.g. business drivers, business challenging, etc.) are — or at least can be used as — tangible symbols for change. In particular, they offer a way to signal to operational managers, who have been working with the same management accountants before and might not see a particular need for change, that such change is already underway. Ideational storyable items that can be mobilized as discursive resources in orchestrated (or even everyday) frontstage interactions thus confront management accountants' counterparts with a ready-made (or 'scripted') reality, so to speak, where 'negotiations' (such as in the business driver alignment meetings at ConCo) focus on *how* things change, but no longer on *that* they change.

In the course of the change project, we witnessed some fragility on the backstage, in the sense that the supply of storyable items was not continually strong throughout our observation period. This was mainly because the efforts of supporting actors like HeadCo or the senior staff fluctuated over time. In the words of Karreman and

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Alvesson (2001, p. 63), fragility emerged here because of a lack of coherence in identity-confirming signals over time and space (i.e. the global and local level). Fragility of a business partner identity may thus not only emerge from frontstage interactions with managers, as pointed out in the literature (see Morales & Lambert, 2013), but also from backstage interactions if these do not allow producing and maintaining a coherent and consistent business partner identity narrative that is able to guide management accountants' joint efforts to establish such an aspirational identity. While such fragility on the backstage was perhaps not that dramatic, it certainly did not help alleviate the challenges that management accountants encountered in 'everyday' frontstage interactions with operational managers. For it was in such interactions, i.e. in regular meetings, ad hoc conversations, or written exchange, where ideational items would have to be translated into experimental ones. We highlighted several challenges that ConCo's management experienced in such translation efforts. These challenges resulted in feelings of insecurity (see Knights & Clarke, 2014) among the management accountants about how far they would really be on their way to a 'true' business partner. Overall, our paper therefore shows how different storyable items produced on the frontstage and the backstage, respectively, are the source of both achievements and fragility in management accountants' identity work.

Over time, storyable items can contribute to building a shared narrative that defines what is or should be part of a business partner identity and that hence produces a value system, which — in a self-reinforcing manner — regulates management accountants' identity (work) (Alvesson & Willmott, 2002). In their day-to-day identity work, management accountants then act upon precisely those items that form this shared identity narrative. At ConCo, the emerging identity narrative of the business partner especially shaped accountants' shared understanding that "business challenge" and associated "business driver projects" were core activities of a business partner, while "support" and especially "standard reporting" tasks were peripheral for them. What we see here is again the symbolic dimension involved in identity work and the 'moral division of labour' that goes along with it (see Hughes, 1951; Morales & Lambert, 2013). Storyable items can have a strong symbolic meaning if they allow for clear-cut divisions between what is desirable and what is not. Indeed, we suggest that such items are particularly powerful when one can unambiguously attribute them to a particular aspirational identity, as is the case when one classifies particular tasks as in line (or not in line) with business partnering. What is notable in our empirical case is that such building blocks of the business partner identity were to an important extent locally developed. While it is likely that some of the management accountants were aware of the broader discourse on business partnering as reflected, for instance, in articles or job advertisements, it is interesting that none of them referred to such sources when talking to us (cf. Ahrens & Chapman, 2000). We could also detect no notable influence of outside actors, such as professional bodies or consultants (cf. Goretzki et al., 2013) on their identity project. In other words, the identity narrative emerged from backstage and frontstage interactions with other organizational actors. Indeed, in their identity work, accountants do not only draw upon broader ethical codes like the notion of a "producer of truthful knowledge" (Lambert & Pezet, 2011, 2012), but also on micro-level value systems that emerge from locally developed identity narratives.

6.4. Management accountants' identity work and the pressure of financialization

Although HeadCo did not excessively predefine the identity project within ConCo, it was nevertheless noticeable that the notions of "efficiency", "effectiveness" or "value-adding", which featured quite prominently in the 'Global Modern Finance' (GMF) initiative, subtly influenced the local identity project. As explained in the empirical section, GMF was triggered by the results of a global benchmarking study of accounting and finance processes and eventually aimed at shareholder value creation. A tangible outcome of this initiative that more explicitly affected ConCo was the SSC that was put in place to deal with the standard reporting. This signaled to the designated local business partners that these activities were not part of their role and that they were supposed to perform tasks that were clearly oriented towards the business and value creation (see Järvenpää, 2007). However, it was unclear for them and even their superiors what these tasks (could) look like and how exactly they could contribute to the value creation process, let alone specific KPIs.

Extant research argues that the increased financialization of the economy (e.g. Froud, Leaver, Johal, & Williams, 2006) provides accounting and finance staff with the legitimacy and power to (re-)frame organizational practices and infuse them with economic rationality (Morales & Pezet, 2010, 2012). Our study adds to this literature by demonstrating that management accountants (as an occupational group) themselves are subject to financialization pressures (Armstrong, 2002; Cushen, 2013). This confronts them with new, unclear or even conflicting meanings and expectations regarding their skills and tasks. This nowadays often materializes in a 'division of labor' in the accounting department accompanied by the establishment of new organization units like SSCs (Herbert & Seal, 2012; Rothwell, Herbert, & Seal, 2011; Seal, 2017; Seal & Herbert, 2013). Adding to the emerging critical literature on business partnering (Morales & Lambert, 2013), we illustrate that, despite the often positive and heroic discourse about business partnering (see Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009a, 2009b, 2010), business partner or 'finance transformation' initiatives are not free from difficulties, challenges or conflicts on the micro-level. Rather than creating space for the management accountant to become a 'true' business partner, formal interventions like the creation of different job profiles or even organizational units may render their aspirational identity fragile and leave them with a persistent feeling of insecurity and 'still not being there' (see Knights & Clarke, 2014).

6.5. Further research

In terms of further research, we see potential for studies that compare identity work across different local settings. Our empirical strategy focused on the events in ConCo so as to gain a rich understanding of how the global initiative was implemented there. What we did not consider was how it was taken up in other subsidiaries within the group. Such a comparative approach would offer the possibility to more closely examine the relative importance of the local context in shaping the formation of management accountants' identities and the localization of globally propagated role models. As Brown (2015, p. 31) reminds us, "[t]here is much we still do not know about how contexts — particularly organizational and national cultural settings — affect individuals' identities and identity work". A closer inquiry into this context would not only allow contributing to the literature on identity work, but also to existing studies on global/local dynamics in management accounting (e.g. Cooper & Ezzamel, 2013; Cruz, Scapens, & Major, 2011) with a focus on the management accountant. One element within such a comparative approach would be to particularly consider the impact of professional organizations on management accountants' micro-level identity work. ConCo is situated in a German-speaking country with a low degree of professionalization of the management accounting function, i.e. where strong professional bodies such as CIMA in the United Kingdom are absent. This may explain why we did not observe any direct impact of a broader professional discourse on the events in ConCo. This may well be

different in other settings where an understanding of 'business partnering' could be considerably shaped by the institutional work of professional bodies (see Ahrens & Chapman, 2000). These bodies may also moderate frontstage and backstage interactions that management accountants entertain with other actors as well as how they craft their identity narratives. Comparing different local reactions to a global initiative and interpreting differences in the observed identity work in light of the different local contexts strikes us as a promising opportunity for further research.

A further potential avenue for future research relates to the organizational context in which accountants perform identity work. As already mentioned above, we analysed a formal business partner project, which may have rendered the role of carefully organized backstage activities and ideational storyable items particularly important. Future research could thus contrast our findings regarding the interaction between the backstage and the frontstage and the role of different storyable items by exploring in detail empirical settings where identity work is performed in a more emergent and less orchestrated way.

Appendix

Interviews conducted and meetings attended at ConCo

Interviews (46):

#	Date	hh:mm	Code	Role	Name (anonym.)
1	18.03.13	00:58	P1	On-Trade Director	
2	18.03.13	00:58	P2	Supply Chain Management Accountant 1	Lisa
3	18.03.13	01:24	P3	Head of Commercial Management Accounting	Peter
4	18.03.13	01:06	P4	Commercial Management Accountant 1	Andrea
5	18.03.13	01:22	P5	Head of Supply Chain Management Accounting	David
6	19.03.13	01:14	P6	Supply Chain Director	Richard
7	19.03.13	01:07	P7	Logistics Manager	
8	19.03.13	00:48	P8	Supply Chain Management Accountant 2	Michael
9	19.03.13	01:03	P9	Head of (Strategic) Management Accounting	Karen
10	03.04.13	01:00	P10	Strategic Management Accountant	Simon
11	03.04.13	01:00	P11	On-Trade Manager	
12	03.04.13	01:15	P12	Off-Trade Director	
13	03.04.13	00:53	P13	Compensation and Benefits Manager	
14	04.04.13	00:56	P14	Marketing Director	
15	04.04.13	01:06	P15	Commercial Management Accountant 2	Paul
16	04.04.13	00:48	P16	HR Director	
17	04.04.13	01:22	P17	CFO 1	Christian
18	15.04.13	00:52	P18	Key Account Manager	
19	15.04.13	01:20	P19	HR Manager	
20	15.04.13	01:00	P20	Market Researcher	
21	15.04.13	00:46	P21	Head of IT	
22	16.04.13	01:00	P22	Plant Manager	
23	16.04.13	01:02	P23	On-Trade Manager	
24	16.04.13	00:46	P24	Brand Manager	
25	16.04.13	00:52	P25	Production Manager	
26	09.07.13	00:57	P19	HR Manager	
27	13.07.13	00:20	P9	Head of (Strategic) Management Accounting	Karen
28	03.03.14	00:45	P3	Head of Commercial Management Accounting	Peter
29	15.03.14	00:20	P3	Head of Commercial Management Accounting	Peter
30	03.09.14	00:57	P5	Head of Supply Chain Management Accounting	David
31	03.09.14	01:05	P4	Commercial Management Accountant 1	Andrea
32	03.09.14	00:54	P10	Strategic Management Accountant	Simon
33	04.09.14	01:04	P26	Junior Management Accountant	Frank
34	04.09.14	00:54	P19	HR Manager	
35	04.09.14	00:34	P7	Logistics Manager	
36	04.09.14	00:42	P27	Reporting Team Leader	
37	04.09.14	00:58	P8	Supply Chain Management Accountant 2	Michael
38	05.09.14	00:55	P28	CFO 2	Marcus
39	05.09.14	01:10	P2	Supply Chain Management Accountant	Lisa
40	14.10.15	01:30	P31	Business Partnering Capability Manager (HeadCo)	
41	19.11.15	01:09	P5	Head of Supply Chain Management Accounting	David
42	27.11.15	00:58	P2	Supply Chain Management Accountant	Lisa
43	27.11.15	00:43	P29	Business Analyst	Maria
44	27.11.15	00:58	P30	Head of Commercial Management Accounting 3	Johann
45	03.12.15	00:44	P32	Strategic Management Accountant 2	Claudia
46	03.12.15	00:45	P15	Commercial Management Accountant 2	Paul

Meetings (14):

Date	Type of meeting	Code
2012-08-14	First meeting with the Senior Commercial Management Accountant	FM-1
2012-11-13	Workshop on Business Partnering	WBP-1
2012-12-18/19	Two-day Business Driver Workshop (Management Accounting Department)	BDW-1
2013-02-14	Two-day Business Driver Workshop (Management Accounting Department)	BDW-2
2013-02-25	Business Driver Alignment Meeting (CFO and Management Accountants)	BDAM-1
2013-06-12	Business Driver Alignment Meeting (CFO, Management Accountants, Off-Trade Director and Off-Trade Manager)*	BDAM-2
2013-06-12	Business Driver Alignment Meeting (CFO, Management Accountants, Marketing Director and Marketing Managers)*	BDAM-3
2013-06-18	Business Driver Alignment Meeting (CFO, Management Accountants, On-Trade Director and On-Trade Managers)*	BDAM-4
2013-06-18	Business Driver Alignment Meeting (CFO, Management Accountants, HR Director and HR Manager)*	BDAM-5
2013-07-18	Business Driver Alignment Meeting (CFO, Management Accountants, Supply Chain Director and Logistics Managers)*	BDAM-6
2013-07-23	Business Driver Alignment Meeting (CFO, Management Accountants, Supply Chain Director and Production Managers)*	BDAM-7
2013-07-17	HR-Workshop on Business Partnering*	HR-W-1
2013-10-10	Business Partner Update-Meeting*	BPUM-1
2014-06-30/07-01	Two-day Management Accounting Workshop (CFO, Management Accountants, External Trainer/Consultant)	CO–W-1

* Meetings recorded.

Exemplary interview questions (first interview round)

Interviews with management accountants

- Please tell us something about you and your job history.
- Why did you decide to take up a position in the area of management accounting and what made this area particularly interesting for you?
- Please describe your current area of responsibility within [ConCo].
- Which persons/departments/units are you usually in contact with? Please describe the interaction.
- Who within the firm has expectations towards you as a management accountant? What expectations do they have?
- To what extent can you as a management accountant influence what happens in other departments? What challenges do you usually face in this regard?
- Since joining the company, what were the most important changes within the management accounting department that you experienced so far? What were the reasons for these changes?
- We have learnt that the management accounting department at [ConCo] is currently undergoing a change process towards 'business partnering'. From your point of view, how did this change process emerge? How do you perceive this process?
- Who are the main drivers behind this project?
- What role does [HeadCo] play in this process?
- How would you define the 'business partner' role?
- Where does the label 'business partner' come from?
- How does the business partner role differ from what you are currently doing? Why?
- What attempts did you already make to position yourself as a business partner? What attempts will be necessary in the future?
- What challenges do you face and/or expect in this context?
- From your perspective, what consequences should the business partner project have for you and your area of responsibility?
- From your point of view, what can be criteria to evaluate the success of the business partner project?

Interviews with managers

- Please tell us something about you and your job history.
- Please describe your current area of responsibility within [ConCo].
- Please describe your contact points with the management accounting department?

- How would you describe your interaction with the management accountants?
- Since joining the company, how did the management accounting department change from your point of view? Why?
- The management accounting department at [ConCo] is currently in a change process towards 'business partnering'. From your point of view, how did this change process emerge? How do you perceive this process?
- Who are the main drivers behind this project?
- What role does [HeadCo] play in this process?
- How would you define the 'business partner' role?
- What concrete expectations towards the management accountant you are interacting with follow from this particular role?
- How does the business partner role differ from what you are currently doing? Why?
- What attempts did the management accountants already make to become business partners of the operational units? From your point of view, what attempts will be necessary in the future?
- From your point of view, what challenges will or does the management accounting department face in this context?
- From your point of view, what can be criteria to evaluate the success of the business partner project?

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