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

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Resumo/Abstract

We examine management accountants' attempts to alter the task and relational boundaries of their work (i.e., job crafting behaviour). We predict that when management accountants experience role-related identity conflicts they are likely to exhibit job crafting behaviour aimed at avoiding and side-lining undesirable tasks and relationships. Furthermore, we predict that the relationship between role-related identity conflict and job crafting behaviour will be moderated by job discretion and business involvement, such that job crafting avoidance behaviours will be especially likely when job discretion is high and when business involvement is low. We test these predictions in a field survey of 284 practicing management accountants. In doing so, we contribute to discussions on the narrowing of management accounting roles and the dark side of business involvement.

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ABSTRACT

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Keywords: Job crafting, Management accountants, Business involvement, Identity conflict.

1. Introduction

Researchers have long been interested in the changing nature of management accountants' roles and relationships (Burns & Baldvinsdottir, 2007; Goretzki & Strauss, 2018). In recent years, management accounting scholars have heralded the rise of the business-oriented management accountant, also known as the 'business partner'. This role is associated with a closeness to operational managers, and a high level of power and prestige among top management teams (Siegel et al., 2003; Wolf et al., 2015). In addition, research has attested to the broadening nature of management accounting (MA) roles, with evidence showing an expansion from the operational functions of the past, to a broader portfolio of strategic and management activities (Graham et al., 2012; Rieg, 2018). Yet, while past research has shed light on the extension of MA roles, scholars suggest that we have few insights into whether and in what ways management accountants may instead contract or narrow the parameters of their work activities (Holmgren Caicedo et al., 2018).

In this study we propose that when accountants experience role-related identity conflicts they may seek to avoid or side-line problematic tasks and relationships to achieve a better fit. We expect this to be especially likely when management accountants have high levels of job discretion, which affords them the freedom to modify their roles when confronted with conflicts. Yet, we also propose that far from wielding the power and influence to dictate practices, individuals in business partner roles may have fewer opportunities to change their task and relational boundaries in response to role-related identity conflicts than their counterparts in (more traditional) low-involvement roles.

We test these theoretical propositions in a field survey of 284 practicing management accountants, operating in global MA roles. In doing so, we contribute to extant scholarship on the changing nature of MA roles and relationships. In particular, we bring key insights from psychology and organizational behaviour research into the accounting field in order to shed light on how and why management accountants narrow

the parameters of their work roles in response to role-relate identity conflicts. Furthermore, we offer new insights into the contextual factors that shape accountants' change-related behaviour and highlight a potential dark side of high business involvement roles, which has been unacknowledged in previous literature.

2. Literature review: Management accountants' role identities

Combining aspects of their structural identity and identity control theories, Stryker and Burke (2000, p.284) define identity as those 'parts of a self composed of the meanings that persons attach to the multiple roles they typically play' or in other words, the 'internalized meanings and expectations associated with (one's) role(s)' (p.289). Research suggests that our identities are essential in motivating our behavior, meaning that if an individual strongly identifies with a particular identity and/or an identity is salient to them then they will invest more time and effort in advancing the interests of this identity (Ashforth et al., 2008; Stryker & Burke, 2000).

A critical aspect of identity theory is the notion that individuals hold multiple roles and identities and while these may be reinforcing, they may also give rise to conflicting commitments (Stryker & Burke, 2000). Research further suggests that such conflicts are a source of tension, prompting individuals to take behavioral steps to reconcile perceived discrepancies (Ashforth et al., 2008; Horton et al., 2014). Building on these insights, we propose that within the accounting profession, role-related identity conflicts will be a key source of self-initiated change behavior among practicing management accountants.

Research exploring the nature and impact of management accountants' identities has grown substantially in recent years (Wolf et al., 2020), showing that accountants identify with a range of work-related identities, including their profession, organizations, roles, and careers (Goretzki et al., 2013; Horton & Wanderley, 2018; Nguyen, 2019). In this paper we focus on management accountants' role identities. Role identities provide 'a definition of self-in role' (Ashforth, 2001, p.6); in other words, they describe accountants' own (internalized) beliefs about the values and expectations that define their work roles (Barley, 1989; Goretzki et al., 2013; Wolf et al., 2020). Research suggests that management accountants have many competing demands, responsibilities and expectations placed on them in organizational contexts (Goretzki et al., 2019). As such, they are likely to be susceptible to role-related identity conflicts, which occur when individuals perceive conflicts between the multiple competing interests, motives and expectations that they must reconcile within their work roles (Horton & Wanderley, 2018). Commenting on the prevalence of such identity conflicts, a recent review concluded that accountants may experience 'a broad range of conflicts', emanating from the ambiguous, conflicting, under- and over-loaded nature of their roles in the workplace (Wolf et al., 2020, p.334).

Empirical research suggests that a common source of role-related identity conflict within the management accounting profession comes from accountants' attempts to balance their commitments to professional values of accounting independence with their desire for local involvement in strategic decision-making teams (Keating & Jablonsky, 1991). For instance, Lambert and Sponem (2012) found that controllers struggled as they attempted to reconcile their functional responsibilities for financial control with the business advisory roles they undertook within their organizations. Similarly, in their study of manufacturing subsidiaries in five international companies, Byrne and Pierce (2018) observed that management accountants faced competing responsibilities and expectations

deriving from external demands for reporting and internal demands from head office and local (production, plant, and cost reduction) managers. Highlighting how these incompatibilities made her feel, one accountant commented that it was like 'being torn in two' (p. 418).

As we elaborate upon next, we propose that these role related-identity conflicts will stimulate self-initiated change actions, as accountants attempt to modify their tasks and relationships in order to achieve better person-job fit.

3. Hypotheses development
3.1. How role-related identity conflicts shape job crafting behaviour

Research suggests that when individuals encounter role-related identity conflicts, they tend to experience feelings of emotional distress and tension (Stryker & Burke, 2000), which leads to active attempts to alter these circumstances. For instance, the experience of (inter-role and professional-organizational) identity conflict has been found to be associated with a desire for organizational turnover, as individuals feel compelled to leave their organizations in order to achieve better fit elsewhere (Hiller et al., 2014; Lui et al., 2001). However, research also suggests that identity conflicts represent a key impetus for change-related behaviour within organizations (Horton et al., 2014). Indeed, in his 1984 theory, Nicholson proposed that perceived discrepancies may act as a stimulus for role development as individuals modify the nature and scope of their work roles in order to bring them in line with their underlying needs and identities. Similarly, Horton and Wanderley (2018) proposed that identity conflicts may trigger self-initiated change efforts within the management accounting profession, as accountants adapt their roles and activities in order to achieve greater alignment.

Building on such insights, we propose that role-related identity conflicts will prompt management accountants to display job crafting behaviours aimed at improving their person-job fit. Job crafting theory both complements and extends classic job design theory (Hackman & Oldham, 1976), which focused on how managers design their followers' jobs in a top-down manner (Berg et al., 2008; Wrzesniewski & Dutton, 2001). Recognizing that employees may also have agency in determining how their own roles are enacted (i.e., that bottom-up processes may occur), job crafting theory proposes that even within formally designated job positions, employees may actively customize their tasks and relationships to achieve better person-job fit, with "even the most rigid or constrained job designs allow(ing) for some crafting" (Berg et al., 2008, p.1).

Job crafting has thus been defined as "the physical and cognitive changes individuals make in the task or relational boundaries of their work" (Wrzesniewski & Dutton, 2001, p.179). This includes individuals' attempts to alter their work roles by modifying the type, number, or scope of tasks that they enact (that is task job crafting behaviour) or the quality or frequency of interactions and relationships that they foster (that is relational job crafting behaviour). For example, an accountant may alter her role by agreeing to join an internal quality compliance committee within her organization, an example of task job crafting, or by modifying her ties with local product managers, an example of relational job crafting.

Research suggests that self-initiated job crafting behaviour is crucial in allowing individuals to achieve a higher degree of person-job fit, as it provides a way to modify the boundaries of one's work to better suit one's beliefs and objectives (Zhang & Parker, 2019). Indeed, as Bruning and Champion (2018, p.502) write, job crafting behaviour is

beneficial, precisely because it enables individuals to "align their tasks and social relationships with their personal needs, motives and identities". Accordingly, job crafting behaviour has been found to be associated with a range of positive outcomes, including higher employee satisfaction, performance, and well-being (Zhang & Parker, 2019).

In this paper we focus on 'reducing/avoidance-oriented' job crafting behaviour, which relates to attempts to achieve fit by avoiding, delegating, or side-lining undesirable tasks and/or relational aspects of one's role (Bruning & Campion, 2018; Zhang & Parker, 2019). Past research has tended to focus on extending/approach-oriented aspects of job crafting behaviour in which individuals broaden their tasks and relationships to include additional functions and relational interactions in their roles (e.g., Bakker et al., 2012). Much less attention has been given to avoidance/reducing behaviour, resulting in calls for further research aimed at examining this dimension (Niessen et al., 2016). As highlighted above, this is particularly true in the accounting field, where research has predominantly focused on the extension of roles, rather than the potential ways in which accountants may narrow or contract their roles and activities (Holmgren Caicedo et al., 2018; Wanderley et al., 2021). One exception to this trend is a study by Morales and Lambert (2013), which showed that accountants in the aeronautical sector avoided and/or delegated 'dirty work' tasks (the less salubrious aspects of their roles), which they felt were demeaning to their professional identities, in order to (re)claim more positive identities.

We propose that when faced with role-related identity conflicts, management accountants will show a similar propensity to side-line or avoid problematic tasks and relationships. More specifically, we propose that the experience of role-related identity conflicts may serve as an important stimulus for job crafting reducing behaviour as management accountants seek to change the task and relational boundaries of their work to achieve greater alignment. Based on these arguments, we present the following hypotheses.

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

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

3.2. The moderating role of job discretion on job crafting behaviour

We thus hypothesize that, when confronted with role-related identity conflicts, management accountants will exhibit job crafting behaviours aimed at altering the task and relational boundaries of their work to achieve greater alignment. However, building on the theoretical model of Horton and Wanderley (2018), we further propose that these relationships may be moderated by two key factors: namely job discretion and business involvement.

First, it is expected that in order to change the task and relational boundaries of their work, individuals may need a certain level of autonomy or discretion in their actions (Nicholson, 1984; Wrzesniewski & Dutton, 2001). In particular, we propose that where individuals are subject to strong rules and regulations, which limit their capacity for individual decision-making, they may be powerless to change their circumstances when faced with role-related identity conflicts. Conversely, individuals with high levels of autonomy are expected to have greater room for manoeuvre in crafting and modifying

their functions and activities in order to achieve greater fit. Support for this suggestion can be found in a study of teachers, which showed that individuals exhibited more frequent individual and collective job crafting behaviour when they were in high discretion roles (Leana et al., 2009). Yet, research highlights the importance of examining job crafting behaviour in specific occupational settings in order to better understand how behavioural enactment may be shaped by the nature and conditions of the work undertaken (Bruning & Campion, 2018).

Within the accounting field, it has been widely recognized that management accountants may have different levels of discretion or autonomy in carrying out their work roles (Karlsson et al., 2019) and that the degree of latitude afforded to them by their organizations may be critical in dictating their actions in the workplace (Byrne & Pierce, 2007; Goretzki et al., 2018a). Like all employees, management accountants must operate within the constraints of their organizations, which place limits on their behaviour and actions. Acknowledging this reality, Goretzki and colleagues (2018b, p. 271) recently called for further research aimed at examining how management accountants can "act as change agents" when they are "embedded in a structural context that is difficult to change", while there have also been wider calls for explorations of the micro-processes through which accountants can overcome institutional constraints to initiate change (Englund & Gerdin, 2018).

We propose that while the experience of role-related identity conflicts will trigger job crafting behaviour aimed at achieving fit, this relationship will be moderated by accountants' level of job discretion. In particular, we argue that management accountants will be better able to respond to the experience of role-related identity conflict by changing their task and relational boundaries, when they are in high discretion roles. Conversely, we propose that when management accountants are in low discretion roles, they may have limited room for manoeuvre in crafting their roles and achieving better fit when faced with such conflicts. We thus present the following hypotheses.

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

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

3.3.The moderating role of business involvement on job crafting behaviour

Management accounting researchers have often discriminated between traditional accounting roles (often discourteously dubbed 'bean-counter' roles; Granlund & Lukka, 1997), and high business involvement roles, which are typically labelled as 'business partner' roles in the literature (Jarvenpaa, 2007). In particular, it has been suggested that there has been a general shift from traditional tasks, such as financial controlling, scorekeeping, and policing functions, to higher business involvement and strategic management roles in recent decades (Goretzki et al., 2013). While there has been some debate over the pervasiveness of this trend, there is general consensus in the field that whereas some management accountants continue to operate relatively independently

from business units in traditional accounting roles, others are actively involved in business processes and operational decision-making (Budding et al., 2019; Emsley, 2005; Lambert & Sponem, 2012).

This evolution to management-oriented roles has been characterized as overwhelmingly positive, with scholars noting the added value for organizations and for individual management accountants afforded by this change (Jarvenpaa, 2007; Wolf et al., 2015; Zoni & Merchant, 2007). Indeed, academics have suggested that the 'business partner' image has served to "increase accountants' value and standing" in the business world (Goretzki & Messner, 2019, p.1). At the same time, this shift to business-oriented roles is often seen as synonymous with enhanced influence and power, as business partners are assumed to wield greater authority and status than their 'bean-counter' counterparts (Siegel et al., 2003; Windeck et al., 2015). However, limited attention has been paid to "the 'dark side' of the business partner discourse" resulting in calls for further research aimed at understanding the challenges and risks associated with this shift in management accounting roles (Goretzki et al., 2018b, p. 266; Rieg, 2018).

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

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

Horton and Wanderley (2018) predicted that the relationship between identity conflict and job crafting behaviour would be moderated by business involvement, such that individuals in low involvement roles will be more likely to exhibit individual job crafting behaviour, while those in high involvement roles will be more likely to exhibit collective job crafting behaviour. Consistent with this prediction, we propose that while role-related identity conflicts will trigger individual task and relational job crafting behaviour, as accountants alter the boundaries of their work by avoiding/side-lining problematic activities, management accountants will have more freedom to modify their

roles in this way when they work in low involvement roles, outside the purview of operational and business managers. We thus state the following predictions.

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

We summarize the proposed theoretical relationships (hypotheses 1a-3b) in Figure 1.

Figure 1. *Model of the proposed relationships between role-related identity conflict and job crafting behaviour*
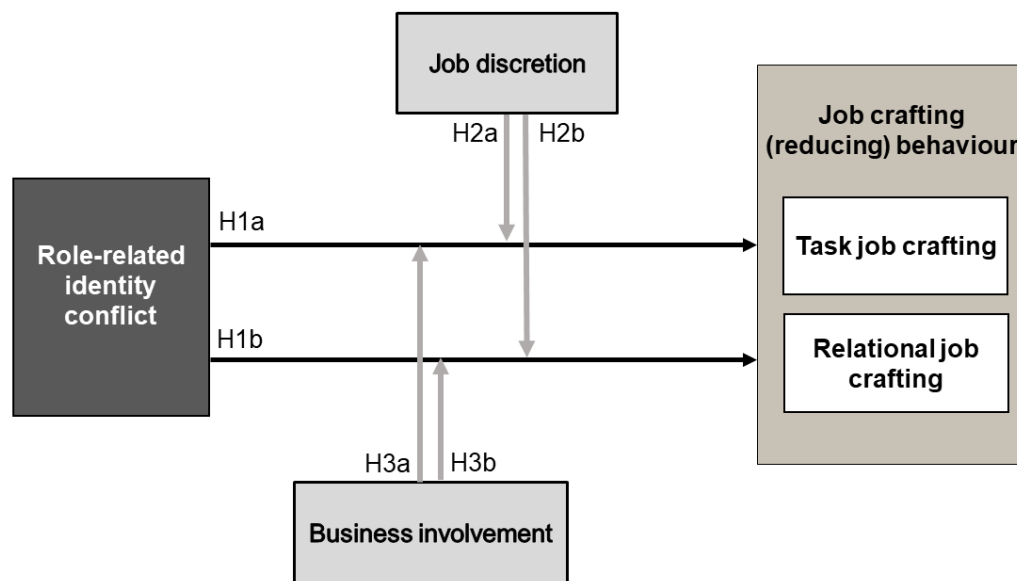
4. Methods
4.1. Context and sample

In order to test our hypotheses, we conducted a survey with members of the Institute of Management Accountants (IMA). The IMA is a global association for finance and accounting professionals in business, which aims to advance the management accounting profession. We received support from the IMA to conduct an international online survey of their members. Specifically, the IMA agreed to send online survey invitations to a random sample of 5,000 professional management accountants working in the US, China, and Europe. Due to access issues, some of the management accountants in China were unable to complete the survey online. These respondents therefore completed interactive surveys and emailed them back to us. Respondents were informed that the survey was being conducted by university researchers and that their responses would remain anonymous. Informed consent was obtained from all members who took part in the study.

In order to encourage participation, respondents could choose to enter a prize draw for the chance to win a $500 gift card or one of five $100 gift cards. In addition, reminder emails were sent out to encourage participation.

Our final sample consisted of 284 management accountants in a range of roles from staff management accountant to Chief Financial Officer. Of this sample, 106 members were working in the United States, 82 were working in China, and 96 were working in Europe (65 in Western European countries and 31 in Eastern European countries). The average age of our sample was 41 years and the average tenure of management accountants in their current firm was 6.7 years. Sixty percent of the sample were male and 40% were female.

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

4.2.Measures

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

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

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

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

Job crafting behaviour was measured with Weseler and Niessen's (2016) scales. As highlighted above, we were interested in examining how role-related identity conflicts are associated with avoidance behaviours aimed at reducing or avoiding problematic tasks and relationships. We thus focused on task and relational job crafting reducing (as opposed to extending) behaviours.

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

Relational job crafting reducing behaviour was measured with Weseler and Niessen's (2016) three-item scale. The items included: So that the job I do suits me…'I usually limit the amount of time I spend with people I do not get along well with, and only contact them for things that are absolutely necessary', 'I try to avoid contact with the people at work whom I do not really get on well with' and 'I communicate less with people who do not fully support my personal work objectives'.

4.3. Control variables

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

5. Results

Means, standard deviations, correlations and scale reliabilities for all variables are provided in Table 1. Exploratory factor analysis with varimax rotation confirmed that the items loaded on their respective scales, as expected. Furthermore, confirmatory factor analyses conducted in Mplus (version 7) showed that all of the tested models had good fit indices. For example, indices for the model testing hypothesis 2a were: $\chi2 = 47.36$ (df=32), $p = .04$, CFI =.99, RMSEA= .04, SRMR= .04.

As recommended by Armstrong and Overton (1977), we examined the likelihood that non-response bias may have affected our findings by comparing early (the first 25%) versus late (the last 25%) responders of our online survey This analysis indicated that there were no significant differences in demographic profiles (age: $t(106) = -.65$, $p = .52$; gender: $\chi^2(1) = .95$, $p = .33$; tenure: $t(97) = -.19$, $p = .85$) or in any of our study variables (role-related identity conflict: $t(106) = .48$, $p = .63$; job discretion $t(106) = .30$, $p = .77$; business involvement $t(106) = .18$, $p = .86$; task job crafting behaviour: $t(106) = 1.04$, $p = .30$; and relational job crafting behaviour: $t(106) = .85$, $p = .40$) for early compared to late responders. These findings give us some confidence that non-response bias did not adversely affect our findings.

Table 1. *Means, Standard Deviations, Correlations and Cronbach's Alphas*

	M (SD)	1	2	3	4	5	6
1.Role-related identity conflict	2.13 (.83)	(.80)					
2. Job discretion	3.77 (.81)	-.17**	(.86)				
3.Business involvement	2.89 (.89)	.00	.26**	(.84)			
4. Task job crafting behaviour	2.85 (.80)	.13*	-.07	-.08	(.77)		
5. Relational job crafting behaviour	2.97 (.83)	.17**	-.10	-.12*	.33**	(.82)	
6. Age	41.01 (10.91)	-.06	.30**	.08	-.19**	.01	-
7. Gender	n/a	.07	-.15*	-.14*	.06	.07	-.05

Note. n = 284-277; p < .05; ** p < .01. Reliabilities (α) are presented in parentheses on the diagonal.

To test hypotheses 1a and 1b, we conducted regression analyses. These analyses provided support for our predictions. Specifically, consistent with hypothesis 1a we found that role-related identity conflict was significantly positively associated with task job crafting behaviour (B =.12, SE = .06, $t(277)$ = 2.04, p = .043). Similarly, we found that role-related identity conflict was significantly positively associated with relational job crafting behaviour (B =.15, SE = .06, $t(276)$ = 2.42, p = .016). We thus find support for hypotheses 1a and 1b.

In order to examine our moderation hypotheses, we conducted hierarchical moderated multiple regression (HMMR) analyses with SPSS version 25. Prior to the analyses, we converted the predictors to standard Z scores, including role-related identity conflict, the moderating variables (job discretion and business involvement), and control variables. Interaction terms were then constructed. We first entered the control variables (including dummy coded variables for geographical region) at Step 1. We then entered the direct effects (Step 2), before entering the 2-way interaction term at Step 3. In order to facilitate the interpretation of our findings, we plotted the significant interactions in figures (please see Figures 2 and 3).

Hypothesis 2a predicted that the relationship between role-related identity conflict and task job crafting behaviour would be moderated by job discretion, such that task job crafting would be higher when management accountants had higher levels of discretion in their roles. We find support for this prediction. Specifically, our analysis revealed that the relationship between role-related identity conflict and task job crafting behaviour was significantly moderated by job discretion, with a significant regression coefficient for the two-way interaction term (β = .16, p = .009), in line with our prediction (please also see table 2). In order to facilitate our interpretation of this finding, we plotted this interaction in Figure 2. As this graphic shows, role-related identity conflict was associated with

especially high levels of task job crafting behaviour when management accountants were in high discretion roles, in support of hypothesis 2a.

Hypothesis 2b predicted that the relationship between role-related identity conflict and relational job crafting would be similarly moderated by job discretion. However, contrary to this hypothesis, a significant regression coefficient for the two-way interaction term was not found ($\beta = .08$, $p = .18$). We thus do not find support for hypothesis 2b.

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

	Model 2	Model 3
Controls		
Region (dummy)	.031	.007
Region (dummy)	.018	.015
Region (dummy)	-.034	-.046
Age	-.176[*]	-.167[*]
Gender	.045	.051
Direct Effects		
Role-related identity conflict	.127[*]	.141[*]
Job discretion	.027	-.008
2-Way Interaction		
Role conflict*job discretion		.160[**]
R^2	.058	.081
ΔR^2	.015	.024[**]
ΔF	2.15	6.96[**]

Note. n = 277; p < .05; ** p < .01.
Model 1 (with only controls) is not presented here. Model 2 represents Step 2 in the analyses, Model 3 represents Step 3.

Figure 2. *The interaction between role-related identity conflict and job discretion on task job crafting behaviour*
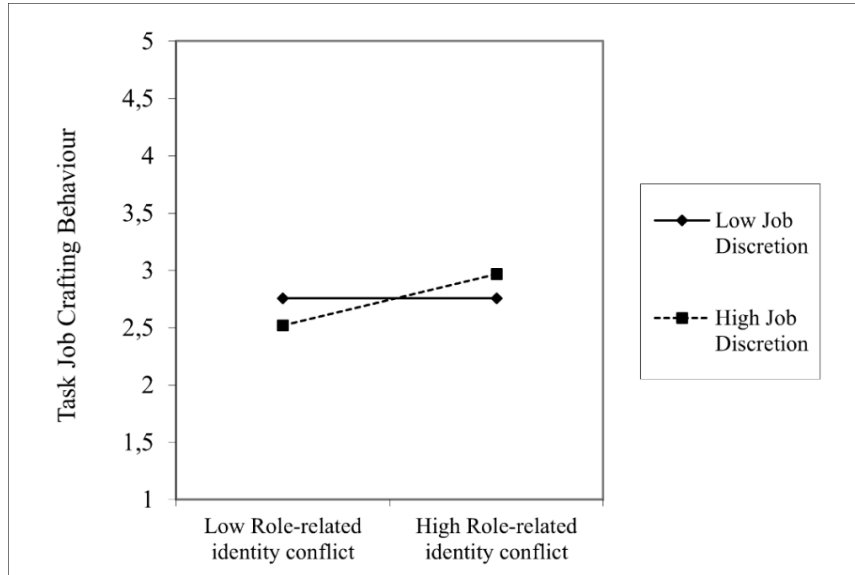
Turning our attention to hypotheses 3a and 3b, we predicted that the relationship between role-related identity conflict and job crafting behaviour would be moderated by management accountants' level of business involvement such that job crafting behaviour would be more likely when management accountants had low levels of business involvement. Contrary to hypothesis 3a, we found that the relationship between role-related identity conflict and task job crafting behaviour was not significantly moderated by business involvement ($\beta = .09$, $p = .14$). However, in line with hypothesis 3b, our analysis showed that the relationship between role-related identity conflict and relational job crafting was indeed moderated by business involvement, with a significant regression coefficient for the two-way interaction term ($\beta = -.12$, $p = .048$; please also see table 3). Specifically, as shown in Figure 3, we found that role-related identity conflict was associated with higher levels of relational job crafting behaviour when management accountants were in low involvement roles, in line with our prediction. We thus find support for hypothesis 3b.

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

	Model 2	Model 3
Controls		
Region (dummy)	-.118	-.114
Region (dummy)	-.150*	-.155*
Region (dummy)	-.112	-.120
Age	-.048	-.052
Gender	.043	.037
Direct Effects		
Role-related identity conflict	.151*	.146*
Business Involvement	-.111	-.104
2-Way Interaction		
Role-related identity conflict*Business involvement		-.118*
R^2	.063	.077
ΔR^2	.033*	.014*
ΔF	4.66*	3.96*

Note. n = 276; p < .05; ** p < .01
Model 1 (with only controls) is not presented here. Model 2 represents Step 2 in the analyses, Model 3 represents Step 3.

Figure 3. *The interaction between role-related identity conflict and business involvement on relational job crafting behaviour*
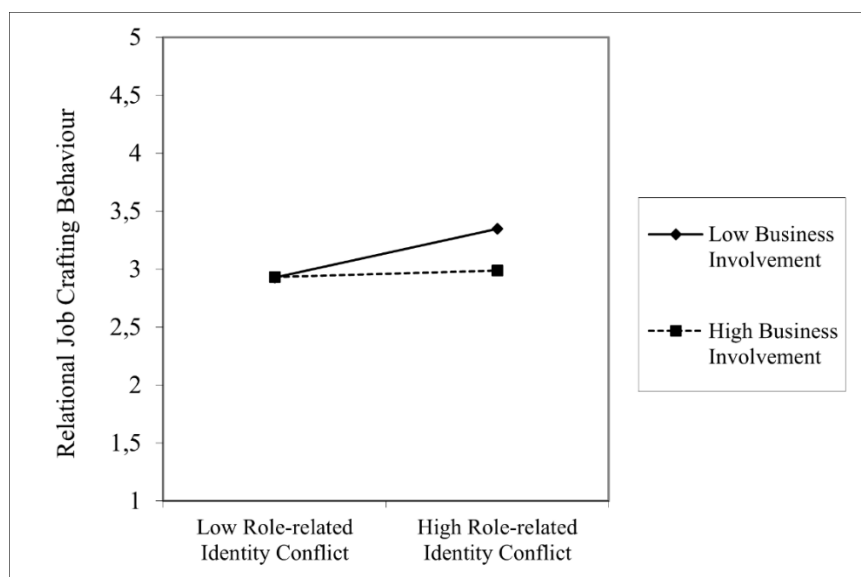
6. Discussion and concluding remarks

Based on a field study of practicing management accountants, we find support for our predictions that management accountants modify their task and relational boundaries to achieve better fit, when confronted with role-related identity conflicts. We also find evidence of two key moderators of these relationships, namely that job discretion moderates the relationship between role-related identity conflict and task job crafting behaviour, while business involvement moderates the relationship between role-related identity conflict and relational job crafting behaviour. By shedding light on the nature of job crafting behaviour in the management accounting profession our study provides three primary contributions.

First, our study focuses on avoidance forms of job crafting behaviour, providing novel insights into how management accountants narrow the scope of their work activities. Specifically, we find that when faced with role-related identity conflicts, accountants side-line problematic tasks and relationships, narrowing their task and relational boundaries in order to achieve greater fit. In this sense, the study departs from past research, which has predominately explored how individuals broaden their task and relational boundaries through job crafting extending behaviours, rather than on attempts to limit the scope of one's roles through job crafting reducing behaviours (Niessen et al., 2016). Crucially, in the accounting field, scholars have tended to depict changes in management accounting roles as solely characterized by an expansion of activities, from the narrowly defined, financial roles of the past to the broader 'business partner' functions of the present (e.g., Karlsson et al., 2019; although see Morales & Lambert, 2013 for a notable exception). Challenging this perspective, we provide support for Holmgren Caicedo and colleagues' (2018, p. 241) contention that MA roles "not only expand…but also contract", as accountants seek to limit the task and relational boundaries of their work in response to role-related identity conflicts.

Second, we provide more nuanced insights into the factors that influence job crafting behaviour in the management accounting profession by demonstrating two key moderators of these change-related actions, namely job discretion and business involvement. In doing so, we provide empirical support for Horton and Wanderley's (2018) propositions concerning the important role that these contextual factors play in shaping management accountants' change-related behaviours. Interestingly, we found that while job discretion significantly moderated the relationship between role-related identity conflict and task job crafting behaviour, it did not significantly moderate the relationship between role-related identity conflict and relational job crafting behaviour. The opposite pattern was found for business involvement, which significantly moderated the relationship between role-related identity conflict and relational job crafting behaviour, but not task job crafting behaviour.

Potential explanations for these findings may be found in an analysis of the unique nature of these focal moderators. In particular, it may be suggested that job discretion is likely to be especially critical for management accountants' task job crafting behaviour, because it affords accountants a degree of freedom in altering the task boundaries of their jobs when faced with role-related identity conflicts. Conversely, it may be suggested that business involvement is more crucial for management accountants' relational job crafting behaviour because it dictates the level of independence and freedom they have in

renegotiating their relational boundaries in order to achieve greater fit. As such, our findings provide tentative support for the suggestion that management accountants' task and relational job crafting behaviour may be contingent on different factors. Further follow-up studies are necessary in order to verify this suggestion, as well as to examine other potential moderators of job crafting behaviour in the management accounting profession.

Third, our findings provide important insights into a potential 'dark side' of business partner roles, which has been little acknowledged in past literature. The transition to high business involvement roles has been viewed as overwhelmingly positive, with prevailing discourses highlighting the greater prestige and influence this has afforded the 'modern' management accountant (Jarvenpaa, 2007; Siegel et al., 2003; Windeck et al., 2015; Wolf et al., 2015). Describing the changing roles and desires of management accountants in the 1980s, Armstrong (1985) commented that, "in the context of business organization, demands for autonomy may express not so much a desire for independence but an ambition to be numbered amongst the controllers rather than the controlled" (p.133). Yet, paradoxically, we find that the evolution to business partner roles may be associated with less rather than more control over the relational boundaries of one's work and a diminished ability to sideline problematic relationships when confronted with role-related identity conflicts. We therefore find support for Goretzki and colleagues' (2018b) suggestion that the image of the powerful, proactive business partner who can dictate organizational processes may not be borne out in practice, where management accountants lack the power to leverage managerial control and influence, even within the confines of their own roles and activities. Instead, our findings suggest that there may be greater freedom and power in low business involvement roles, which afford accountants a degree of independence in dictating the relational boundaries of their work.

Moreover, we suggest that dialectical links between identity conflicts and job crafting behaviour, as proposed by Horton and Wanderley (2018), also appear likely, as accountants' avoidance behaviours threaten shared/codified beliefs about the nature and scope of MA tasks and relationships. The implications of our findings thus extend beyond individual management accountants, to the teams and organizations in which they operate, who are also likely to be affected by accountants' attempts to redefine the task and relational boundaries of their work. Understanding the multi-level consequences of job crafting behaviour and the proposed dialectical links between identity conflicts and job crafting appears to be a critical endeavour for future research.

As with all research, this study is not without its limitations. First, as we collected data at a single time point, we were unable to draw conclusions about causal relationships and it was not possible to capture changes in our variables over time. In addition, common method bias may be raised as an issue. It is important to note that the focus of our analysis in this paper was on moderated interactions, which are difficult to detect in field studies and which are also less susceptible to common method effects (McClelland & Judd, 1993). We thus suggest that our findings are unlikely to be attributable to simple common method variance. Nevertheless, longitudinal designs and the use of objective or other source data in future studies would be beneficial.

In sum, our study sheds light on how role-relate identity conflicts shape job crafting behaviour in the management accounting profession. While job crafting behaviour has been extensively examined in management and organizational psychology literature, it

has been almost entirely overlooked in the accounting field. We hope that our study will inspire further work aimed at exploring this key topic in the years to come.

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