

Understanding the Recruitment and Selection Processes of Management Accountants: An Explorative Study

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Abstract

Purpose – This study focuses on the recruitment and selection processes of management accountants to enhance the understanding of how employers form perceptions of a suitable management accountant.

Design – The analysis is based on 17 interviews with individuals involved in the recruitment of management accountants. Empirical data were collected during the recruitment process at eight organisations.

Findings – The findings suggest that in the social context of recruitment, technical skills and abilities related to management accounting are increasingly perceived as ‘taken for granted’, and employers instead focus on evaluating candidates’ appearance and overall credibility. In particular, employers look for individuals who appear to be sociable, dynamic and appealing. Thus, a candidate’s overall appearance and personality are central to the recruitment process, both of which are assessed through characteristics and traits associated with personal charisma.

Practical implications – The findings have practical implications for both job seekers and recruiters of management accountants.

Originality/value – This study complements past studies on the role and image of management accountants by elucidating the social nature of their recruitment and selection.

Keywords: Management accountants, Management accounting, Recruitment, Selection

1 Introduction

This study focuses on the recruitment and selection processes of management accountants. In doing so, it aims to enhance the understanding of how employers of management accountants form their perceptions of a suitable management accountant. The motivation for this explorative study stems from existing findings on the topic of management accountants. The image and role of management accountants has become a popular research topic over the past few decades (see Burns and Baldvinsdottir, 2007). According to researchers, the traditional image of management accountant is somewhat unappealing, and at the very least, unfavourable, because they tend to be seen as humourless, dissociated and passive (Hoffjan, 2004; see also Friedman and Lyne, 1997). More recently, however, studies have analysed the ‘improved’ image of management accountants, which increasingly highlights the dynamic nature of their job (Baldvinsdottir, Burns, Nørreklit, and Scapens, 2010). In parallel, researchers have documented a shift in the role of a management accountant from ‘traditional’ bookkeeping and ‘bean counting’ towards a more ‘contemporary’ business-oriented role (Järvenpää, 2007). This business orientation, which has rendered management accountants’ tasks increasingly complex and wide-ranging, has also created a demand for different skills and qualities from the management accounting workforce. In addition to purely technical skills, various soft skills, such as communication and interpersonal skills, have gained greater importance (Byrne and Pierce, 2007; Granlund and Lukka, 1998). To this effect, one can argue that the contemporary role of management accountants requires a relatively broad range of skills and qualities.

Although the image and role of a management accountant has received significant attention from scholars, there remains a lack of research papers on the recruitment and selection process of management accountants. This is unfortunate, particularly for management accountants, because

recruitment and selection not only are an essential rite of passage before their training and socialisation (Lambert and Pezet, 2011) but also regulate access to the pursuit of management accounting as a career. Past research has highlighted linkages between recruitment and the organising of management accounting and control. The recruitment of management accountants can facilitate changes in management accounting practices (Järvenpää, 2007). According to Merchant and van der Stede (2003, p. 75), recruitment and selection as a form of personnel control are part of an organisation's management control system. Abernethy and Brownell (1997, p. 239) argued that, 'by getting the "right" people, the organisation can rely on the professionalism of group members and the sharing of common values'. Thus, recruitment and selection contribute to the accomplishment of an organisation's overall goals. Outside the field of management accounting, numerous studies have been conducted on the recruitment and selection process of firms providing professional services. This literature suggests that in client-centred organisations, a candidate's 'cultural fit' in a highly commercial and competitive environment is a prerequisite for hiring (Parry and Jackling, 2015; Rivera, 2015).

In light of the abovementioned objectives, this study investigates the recruitment and selection processes of management accountants for eight organisations using interview data for 17 persons in charge of recruitment. The empirical setting of the study is Finland, where there is no professional body for management accountants. The study draws from the past literature that elucidates the image and role of management accountants. To understand the skills, qualities and virtues employers require from management accountants and since recruitment and selection often involve judgemental rankings, evaluations and perceptions (Parry and Jackling, 2015), this study extends the literature on management accountants by considering the notion of personal charisma.

Research on personal charisma emphasises the unique attributes and abilities of individuals that are often expressed through their words and actions (Bryman, 1992, p. 24). This study illustrates how recruitment processes develop particular understandings about management

accountants and how their recruiters—generally, the chief financial officer (CFO) of the organisation—differentiate among candidates. The findings of this study will be of interest to practitioners and students of management accounting given that competitive recruitment and selection processes pose a considerable barrier to entering the occupation. The analysis advances upon existing management accounting literature (Byrne and Pierce, 2007; Järvenpää, 2007; Granlund and Lukka, 1998) by bringing to the fore the recruitment and selection processes of management accountants and finally, highlighting the centrality of appropriate appearances.

The remainder of this study is organised as follows. Section 2 reviews the literature on the topic of interest. Section 3 describes this study's methodology and methods. Section 4 presents the empirical analysis. Section 5 is a discussion with concluding remarks.

2 Literature review

2.1 Image of management accountants

Although the recruitment and selection of management accountants remains an unexplored area of inquiry, existing management accounting studies provide insights that warrant our explorative study. There has been a fair amount of discussion on the image of management accountants over the past few decades. A recurring expression in this discussion is the notion of a management accountant being a 'bean counter'. For Granlund and Lukka (1997, p. 240), a bean counter is a person who provides the company's accurate and correct financial history in response to the managers' need for information and communicates only with the accounting personnel of an organisation. Any communication beyond the accounting personnel primarily occurs through written reports. According to Friedman and Lyne (1997, p. 20), a bean counter provides financial information that has little relevance to decision making or the actual running of a business. Moreover, a bean counter can be characterised as a person who prefers the virtues of precision, form, orderliness and conservatism, which are reinforced by personal attributes such as dullness and

joylessness (Friedman and Lyne, 2001, p. 423). In sum, it can be argued that the characteristics of a bean counter cover both the content of the job and the personal qualities of management accountants.

The traditional image of management accountants is less than complimentary and has been constructed by people who are not management accountants themselves. For instance, advertisements in Germany's popular press have portrayed management accountants as inflexible, passive and uncreative people who tend to demotivate rather than motivate others (Hoffjan, 2004). Despite the somewhat pejorative image of management accountants in the public, researchers have recognised that this image also includes increasingly positive attributes, especially within the occupation. Baldvinsdottir et al. (2010) suggest that in accounting software advertisements published in the Chartered Institute of Management Accountants' (CIMA) professional journal, management accountants are portrayed as action-oriented people, which is in stark contrast to their traditional image that underscores caution and pessimism. Another study finds that the contemporary image of management accountants centres on the presentation of their inner selves, whose salient features include a powerful and adventurous appearance and behaviour (Baldvinsdottir, Burns, Nørreklit, and Scapens, 2009). It is noteworthy, however, that the perceived positivity or negativity of characteristics related to management accountants' image varies by individual perspective. Hiller, Mahlendorf and Weber (2014) argue that the characteristics of the traditional management accountants, such as integrity and trustworthiness, are still central to the occupation.

It can be argued that the image of management accountants is also linked to their recruitment and selection. That is, the image of management accountants may influence potential candidates' interest and therefore, the recruitment of the management accounting workforce (Hoffjan, 2004, p. 63). Similar to the media shaping the perceived image of management accountants (Baldvinsdottir et al., 2010), recruitment and selection procedures are also involved in such image formation. Thus,

it is important to investigate how recruitment and selection procedures portray the characteristics of management accountants.

2.2 Contemporary role of management accountants

In addition to considerations of image construction that often extends beyond organisation-specific circumstances, researchers have examined the role of management accountants in the workplace. In line with their traditional image, management accountants were previously viewed as people isolated from their businesses and scorekeepers who mainly supplied accounting figures (Burns and Baldvinsdottir, 2007). This role is often linked to the technical and routine aspects of accounting. Recent literature, however, suggests that management accountants are increasingly approaching more business-oriented roles, in which they more actively participate in organisational issues. According to Järvenpää (2007, p. 100), business orientation involves a 'willingness and ability to provide more added value to the management (decision-making and control) of the companies'. In addition to the increased business focus, it is noteworthy that compared to the traditional role, the new role of management accountants requires a wider set of skills and competencies. Byrne and Pierce (2007, p. 488) identify individual characteristics related to the business orientation of management accountants and suggest that in addition to business knowledge, interpersonal and communication skills are of importance in the new role. Similarly, Granlund and Lukka (1998) suggest that the role requires knowledge of the business; present and future orientations; a cross-functional work orientation; as well as analytical, communication and social skills. Consequently, it can be argued that the role, with emphases on business orientation, imposes considerable requirements on management accountants.

As a result of this increasing business orientation, being a management accountant is often about appropriate self-presentation rather the application of technical expertise to clearly defined problems (Lambert and Pezet, 2011). Management accountants must convince themselves and their

stakeholders that they have something to offer. The career development of management accountants is frequently determined by their ability to appear business oriented than their expertise in technical issues (Ahrens and Chapman, 2000). While studies have discussed tasks and characteristics related to the contemporary role of management accountants (Byrne and Pierce, 2007; Granlund and Lukka, 1998), few have investigated the recruitment and selection processes of management accountants. To this effect, Järvenpää (2007) pointed out that recruitment, as an aspect of human resource management, is a tool that facilitates changes in an organisation's management accounting. More recently, Windeck, Weber and Strauss' (2015) case study evidenced how CFOs mobilise different boundary objects, such as new corporate strategies or novel IT systems, to create new roles for management accountants that correspond with managerial aspirations. Thus, recruitment can be seen as an action through which managers can delineate the nature of the management accounting workforce. However, it can be argued that little is known about the desired characteristics of management accountants from an employer's perspective.

In sum, it appears that managers are increasingly looking for 'exceptional individuals' whose personalities differ from those of traditional management accountants (Granlund and Lukka, 1997, p. 250). In the following section, we supplement the above literature review by considering the concept of charisma.

2.3 Nature of charisma

Charisma is a well-established concept in business and organisational research (Conger and Kanungo, 1988). Apart from academic discussions, the notion of charisma may also appear in daily situations and refers to the gift of grace possessed by certain individuals (Schweitzer, 1984, p. 33). With its semantic roots in the Greek language, the concept of charisma was introduced to the social sciences by Weber (1978). According to Weber (1978, p. 241), charisma refers to certain powers or qualities of a personality that can be perceived as extraordinary, exceptional or even superhuman. In

Weber's (1978) classic writings, charisma implies a form of authority that departs from rationality-based and tradition-based groundings. For Bryman (1992, p. 22), a charismatic person is a flamboyant individual who can persuade others about the importance and significance of his/her message.

Although the notion of charisma often evokes iconic political leaders (Schweitzer, 1984, p. 51) or heroic businessmen (Conger and Kanungo, 1987, p. 637), charismatic behaviour and appearance are also observable in more 'ordinary' occupations (Bryman, 1992, p. 24). Lawyers, for instance, may benefit from charismatic behaviour in the application of their legal knowledge. Thus, considerations of charisma 'should not be limited to supernatural powers but include any kind of human genius and creative activity' (Schweitzer, 1984, p. 31).

Charisma is relatively easy to define but increasingly difficult to operationalise (Conger and Kanungo, 1987, p. 639; see also Conger, 1988, p. 12). However, the extant literature suggests that charismatic people have common attributes such as energy, confidence and endurance (Conger and Kanungo, 1987). It has also been argued that the characteristics of charisma revolve around expressive behaviour, confidence, determination, insight, eloquence and energy (Bass, 1988). A clear articulation of an admirable vision and the promise of transformative potential seem to be important capabilities of a charismatic person (Bryman, 1992). Thus, it can be argued that the discussion on the characteristics and orientations of contemporary management accountants (e.g. Byrne and Pierce, 2007; Granlund and Lukka, 1998) has, at least, implicit linkages to considerations of charisma. Conger and Kanungo (1987, p. 642) pointed out that charismatic people often take considerable personal risks to achieve their vision. Nevertheless, while charismatic behaviour can generate enthusiasm, it could also evoke negative or unfavourable corollaries (Schweitzer, 1984, p. 16). Hyvönen, Järvinen and Pellinen (2015) reported that management accountants may have to risk their careers to gain the support and resources necessary for management accounting development projects through the creation of 'reliable' justifications.

For Weber (1978), charisma is an inherent feature that is difficult to acquire. However, more recent literature argues that charisma is variable and context sensitive and depends on the interplay between the people involved (Steyrer, 1998). A charismatic individual can create enthusiasm and emotional engagements among his/her audience (Schweitzer, 1984, p. 36). Weber (1978) underscored audience validation of charisma, which thus, can be seen as a socially formed experience that emerges through our perception of people (Bryman, 1992). People take action and make judgements on the basis of their perceptions of events and meanings (Burr, 2015, p. 155).

Charismatic people are often good speakers who are able to appropriately choose their words, tone and gestures, accounting for the needs and desires of their audience (Steyrer, 1998). This results in an emotional bond between a charismatic person and his/her audience (Schweitzer, 1984, p. 37). From this, it can be argued that charisma is also related to persuasion (Bryman, 1992, p. 61) and the eloquent (Bass, 1988, p. 49), or even the demagogic (Schweitzer, 1984, 36), use of language. Using transcribed observations of charismatic speech, Rosenberg and Hirschberg (2009, p. 653) suggested that charisma also translates into the written form. Management accountants also occasionally employ charismatic tokens when they, for instance, have to convincingly present an organisation's performance to an audience (Lambert and Pezet, 2011). The outcome of successful charisma is an audience that succumbs to the individual.

In sum, it is important to consider the concept of charisma when researching the recruitment and selection of management accountants. To cite Weber (1978, p. 249), 'the original basis of recruitment is personal charisma'. This study draws on Weber (1978) and considers charisma as a subjective experience that is validated in the social relationship between a charismatic individual and his/her audience (Bryman, 1992). The ontological assumptions of our study are based on social constructionism (Berger and Luckmann, 1967), which suggests that use of language and social interactions are key elements in the formation of reality. Consequently, all knowledge is derived

from social processes in which language and perception are relevant to how one experiences the world (Burr, 2015, p. 21).

3 Methodology

This study adopts a qualitative approach because it has been deemed suitable for investigations of individuals' perceptions, experiences and shared meanings (Silverman, 1997). Moreover, we chose a qualitative research approach given the limited prior knowledge on the recruitment and selection processes of management accountants. The qualitative research approach and case study method, in particular, have been argued to be useful for explorative studies (Ryan, Scapens and Theobald, 2002).

Data were collected between spring and autumn 2015. First, we searched for job advertisements related to management accounting in newspapers and on the Internet. Once we found a vacant management accounting position, we contacted the person in charge of recruitment via email or phone to ask about the possibility of interviewing him/her. We conducted interviews as new cases appeared. We stopped pursuing new cases once additional cases no longer provided new insights or the material became repetitive. The study comprises eight recruitment and selection cases of different types of management accountants for organisations from both the public and private sector.

According to the job advertisements, all positions required a bachelor's or master's degree in accounting, suitable work experience and good technical and social skills. Problem solving, development and analytical skills as well as a sense of business orientation were also mentioned in most of the job advertisements. The job tasks varied from routine reports and system maintenance to strategic business planning and tasks requiring economic expertise and development (Appendix 1). In other words, the tasks and characteristics of the vacant positions connote the business-

oriented role of management accountants (Byrne and Pierce, 2007) and represent a departure from purely clerical tasks traditionally associated with accounting (see Cooper and Taylor, 2000).

In all eight case organisations, we conducted two interviews with each person in charge of recruitment. In total, 17 interviews were conducted (the details of the interviews have been presented in Appendix 2). We also interviewed two colleagues of the newly joining management accountant together with the recruiter, and a former employee who had previously held the open position. The interviews were recorded and the data were transcribed verbatim after each interview.

The first round of face-to-face interviews was conducted immediately after the application period. In some cases, the person in charge had already begun an initial scan and shortlisting of candidates. Our interview schedule (see Appendix 3) comprised questions about, for instance, job requirements and expectations, job content and structure of recruitment process. Even with this structure, we managed to maintain the interviews as informal free-flowing discussions.

The second round of interviews was performed once the job interviews were completed. During this round, we asked those in charge of the recruitment processes to describe the interviewed applicants and their performance. The recruiters reflected on their experiences, feelings and opinions about the shortlisted candidates. Often, the selection decision had already been formed, and in these cases, we were interested in the rationale underpinning the hiring decision. It was important to collect data before and after the job interviews to better understand the progress of the recruitment process. During the first round, our interviewees characterised their ideal management accountant on a somewhat generic level; however, their descriptions became increasingly concrete in the second round.

Both researchers analysed the empirical material. We first analysed how employers characterised their vacant positions and defined an ideal candidate during the first round of interviews. Second, we focused on their description of the candidates during the second round of interviews, including the candidates' occupational background, skills and characteristics and, their

interactions during the job interviews. Next, we analysed the ways in which the employers compared individual candidates to each other. In doing so, we began to understand employers' approach to the selection of management accountants. To confirm our analyses and interpretations, a summary of the findings was sent to each of the interviewees.

In the following section, we present our analysis of the recruitment and selection of management accountants and employers' process of distinguishing between various candidates.

4 Forming perceptions of suitable management accountants through recruitment and selection

4.1 Shortlisting candidates through screening and categorising

From the employers' perspective, the selection procedures appeared to represent the most sensitive part of the recruitment process. Of particular concern was the number of applications: 40–50 applications were perceived as a 'good' number, while around 20 applications was typically considered insufficient to find the right candidate.

When evaluating written applications, comprising cover letters and resumes, the recruiters focused on the applicants' formal education, distinguishing between accounting and other business-related degrees. A majority of the candidates shortlisted by the employers had studied accounting. The employers also considered work experience when shortlisting candidates. In general, employed applicants with a background in accounting were valued because a bulk of the applications was not relevant in terms of employment status, experience and education. The recruiters also attempted to analytically divide the applicants on the basis of occupational background: those with management accounting experience with social skills and business orientations and those with more technical experience. In cases where a candidate lacked experience in management accounting, auditing experience was considered to be 'better' than that in shared services or bookkeeping. Overall, the

occupational background had to align with the vacant position, as seen in the interview excerpt below:

‘Then there is a candidate who is interesting. Initially, I discarded him, but he is a very experienced male and has a chief financial officer background. I discarded him because I thought he had too much experience and was perhaps, going backwards in terms of his career’. (CFO at Engineering Company A)

An applicant’s suitability for the position could be based on applicable industry experience, nature of previous job or phase of career development. The above quote from the CFO of an engineering company implies that a candidate’s undisputable merits does not guarantee success in the recruitment process if there is a mismatch between the nature of the position and applicant’s background.

In addition to occupational background, employers used application documents to gauge the candidates’ motivations. A well-written application was seen as a sign of a motivated candidate. Of particular importance was coherence in the application documents. The applicants’ cover letters were expected to be aligned with their resumes and vice versa. A good application was defined as a summary of the candidate’s competence, skills and aspirations in a relatively compact but attractive form.

CFO at a municipality: ‘Look at this application. “I am seeking this job because I see it offers reasonable development projects that have always been close to my heart. I am a social person but I have also got used to working independently during my career. My educational background and experience would provide a rather good basis for this job.” Such an application does not ring my bell’.

Controller at a municipality: ‘There are three uncertainties in three sentences’.

This application received a negative evaluation because the cover letter did not include a comprehensive description of the candidate. An ideal application is one that is neither excessive nor insufficient. The above quotes of employers at a municipality imply that the evaluation of the applications was overtly subjective. It can be argued that the education and work experience criteria

were evaluated alongside each other and thus, were largely relational. The evaluation of motivation was also subjective—a candidate was perceived to be either interesting or not.

Of all the criteria, a candidate's salary expectation was considered to be the most important when shortlisting applications. More specifically, a candidate who requested an acceptable salary was identified as highly competent. In other words, a skilled management accountant was seen as individual who is capable to making salary demands that are aligned with the available position. A considerably high or low salary request was considered a reflection of a lack of skills and thus, resulted in a negative evaluation of the application.

Interestingly, during the shortlisting, a process through which candidates were evaluated and eventually sorted, the recruiters' attitudes towards the applicants were prone to change as the process continued. At the beginning of the shortlisting process, employers tended to be pleased with all relevant applications:

'All [applicants] have been appropriate; only a few were from the wrong field or something. There are always those that apply for everything. Except for two, all of them are the right people, and I can say that on the grounds of the descriptions in the applications, everyone would even be capable. So they have understood things correctly'. (CFO at Engineering Company A)

However, after two weeks, the CFO had a somewhat different opinion on the candidates:

'There was a lot of interest. I chose 47 applications and undertook a three-dimensional grading—no, perhaps, yes—after reading all of the cover letters and resumes. [...] No ticks were put in the "yes" category, a few in "perhaps" and the majority in the "no" category'. (CFO at Engineering Company A)

The above excerpt illustrates a typical situation in which those in charge of the recruitment processes struggle to find an ideal fit for the job. Most participants did not attempt to systematically evaluate the factors impacting their judgements. The terms 'intuition' and 'gut feeling' appeared regularly in our material, indicating that a sense of appropriateness is difficult to articulate. Finally,

the overall impression developed from the written applications determined whether an applicant was invited for an interview.

4.2 Making out the person from the paper

After filtering out the bulk of the applications, 3–11 candidates received invitations for job interviews. Applicants invited for an interview were considered capable of working as management accountants.

In general, the employers adopted a structured job interview approach including standard organisational questions and specific ones designed for the recruitment. The interviews addressed the applicant's personal and occupational background, work history, application motives, understanding of the position, knowledge of recruiting organisation, personal skills and qualities and occupational aims. The interviewers attempted to create a relaxed atmosphere so that they gain sufficient information for the subsequent selection procedure and interviewees could form positive impressions of the organisation. Interview panels typically included a person in charge of recruitment, colleagues with whom the applicant would be work closely or staff from the human resources department. According to a group controller in Bank A, a job interview is a turning point during the recruitment process:

'It [the job interview] is of importance. Perhaps, the application is even more important because you have to beat one hundred others. For the interview, there are only four left in this case. When we talk about the importance [of job interviews], it is great, because on the level of papers and applications, some were strong, but then they were dropped from the list of favourites'. (Group controller at Bank A)

From the above comment, it can be argued that the recruitment process reinitiates at the interview stage. Formal requirements, such as education and work experience, remain in the background, while applicants' behaviours, appearance and overall performance are brought to the forefront. The informants frequently reported on the applicants' impression management. This was somewhat

understandable because the applicants' primary goal in the interviews, as indicated by the group controller's comment above, was creating a positive impression. Therefore, the employers were also open to the applicants' impression management skills. Overall, given their impactful positions within the organisations, management accountants' ability to create a positive impression was considered indicative of future job success.

The interviewees' evaluations were not standardised because the employers appeared to be more interested in the perceptions and impressions evoked through responses than 'hard facts'. The focus was on the persona and, thus, applicants' reactions were often perceived as more significant than their actual responses. Occasionally, 'armchair psychology' was applied to invent explanations for some of the interviewees' behaviours. The recruiters' perceptions about a candidate's appearance during the interview sessions were considered crucial to the process. During the interview evaluations, the recruiters often divided applicants into 'extroverts' and 'introverts', depending on whether they took an active role in the interviews. As mentioned, the informants considered interview performance to be indicative of future job success. All of the employers used difficult questions or small exercises to better grasp the candidates' cognitive capabilities and credibility in overtly stressful situations. The employers also stated that a candidate should be able to adjust to prevailing work orientations and culture. Related behaviours were observed and weighed against the accounting personnel working in the organisation.

'Let's say that the interview was not such a "wow" experience where I would have found something new or exceptional. It was by default that I ended up choosing applicants from inside [the firm]. Before the interview, I had sufficient information that they knew our systems and business environment, and I also had information on tasks they had done previously [in the firm]. And the interview was just because I wanted to see the person to get an impression of the guy and his suitability for the team'. (Team manager at a forest industry company)

The above excerpt suggests a rather strict selection policy. In this case, the interviews were used to gauge the person entering the team from within the firm. The extract underscores the manager's

intention of avoiding uncertainties associated with candidates requiring considerable training or unable to fit into the organisation. Cohesion at the workplace was increasingly valued and, consequently, getting along with other employees was seen as a more important prerequisite for newcomers' job success than their actual merits or backgrounds.

As the recruitment proceeded, the employers began to develop accounts about the applicants with the most potential. In these accounts, the recruiters emphasised the applicants' personal qualities as observed during the recruitment process, thus relaxing the expectations set for the candidate at the beginning of the process.

'He [the selected candidate] managed [the interview] very well. He was relaxed and convivial. Quite confident. He knew what he wanted and could do. He was the only one in the pool of applicants without an academic degree. That is a small detail here. We were particularly looking for that kind of candidate [with an academic degree], but that was not a problem'.
(CFO at a power production company)

It can be argued that the defined expectations and criteria were adjusted to include the most favoured candidates. Informants begin to use expressions such as 'nobody is perfect', 'place for growth', 'learning by doing', 'it is not rocket science' and 'every system has a similar logic' to legitimise their preferred applicants, even if they did not fit the criteria set for the position. Nevertheless, despite this slight easing of expectations, the employers saw recruitment as a rational and capable process of selecting the best applicant. The expressions 'luck' and 'a game of chance' also appeared in the materials, but they referred to the candidate's future success at the job, not doubts about the decision-making or selection process. Next, we analyse the traits of management accountants deemed suitable by recruiters.

4.3 Traits of suitable management accountants

During the final stage of recruitment and selection, employers considered social skills to be the most important trait of a suitable management accountant and job interviews appeared to be an effective method to evaluate for these skills. While the employers attempted to create a relaxed atmosphere, they believed it was the interviewees' responsibility to actively partake in the interview and facilitate a fluent discussion. The job interviews, therefore, seemed to favour those candidates who were loquacious and sociable. For instance, one informant noted incidents in which candidates with sociability were better able to manage an interview situation in which most other candidates either froze or overacted. Being social may enhance a candidate's ability to display his/her merits. In general, the employers appreciated candidates who were seen as possessing good social skills:

‘When we talk about dynamism and being social, you see it whatever you ask. In fact, it is not the purpose of your interview guide to reveal these things’. (Site manager at a forest industry company)

Being a social person was considered to be associated with extroverted behaviour. In the context of the interviews, signs of extroversion were gauged through candidates' reactions to different questions and situations (e.g. when the CEO of a company entered the room during the interview). An applicant was expected to give clear, correct and reasonable responses but at the same time, be 'insightful' and go beyond the technical domain of accounting. Here, reflections related to managerial and organisational themes were particularly valued.

The importance of extrovert behaviour can be explained in terms of preferred work orientations. A candidate must fit into an organisational such that the existing cohesion and spirit of the workplace remains coherent. Thus, a management accountant must have good social skills to engage in effective organisational collaboration, interaction and communication. Such an

appearance can lead to positive judgements about the applicant and has an instrumental function that is coupled with managerial aspirations.

‘From these two [applicants] being quite equal with respect to work experience and education on paper, she was chosen because of her persona. One was very shy, timid and quiet. Another was an extrovert and answered questions brightly with a somewhat self-confident grasp [of the question]. Therefore, we chose this kind of person since we felt that our team needed an assertive touch and a person who would dare to speak her mind. I saw that she was a development-minded person’. (CFO at Engineering Company B)

This excerpt reveals how perceived interview performance was coupled with conjectures about future job success. A management accountant had to excite and appeal to be selected. In this case, although both the applicant had past experience in routine bookkeeping tasks, the candidate who gave brief answers and demonstrated reserved behaviour, qualities which the recruiter considered indicative of an introverted personality, was not selected. It is noteworthy that the vacant job in Engineering Company B was originally advertised as a position for a controller or accountant and, thus, was open to applicants with different occupational backgrounds. The CFO commented that the introvert candidate would be more suitable for the position of a financial accountant because such behaviour was more accepted in the domain. This statement suggests that a management accountant is inherently seen as determined, energetic and ready to defend his/her views.

However, ability to initiate conversations and willingness to enter into social encounters were not sufficient if not directed towards meaningful social actions, as determined by the employers. The informants highly valued applicants who presented themselves as dynamic, which was seen as a capability to progress and that oriented an individual towards the future. Dynamism was also seen as the ability to produce meanings and understanding linkages between management accounting and the characteristics of business logic and corporate strategy was viewed as indicative of a candidate’s dynamism. Simply put, a management accountant must be able to distinguish between relevant and irrelevant issues and interact with the top management. It can be argued that the importance given to these attributes somewhat reduced the importance of the management accountant’s daily

technical accounting deliverables. For instance, the CFO of a power production company pointed out that ‘a basic-level management accountant is not enough’. That is, a management accountant should also contribute to management aspects and the organisation as a whole to a much greater extent than the formal position would intimate. Thus, it can be argued that, in the context of recruitment, the technical exercises of management accounting such as preparation of financial reports are seen as ‘taken for granted’ and the actual ‘added value’ stems from extraordinary contribution to a company’s management.

The employers also had different perspectives regarding dynamism. Career progress and a track record with experience in development (and their successful articulation) were considered reflective of dynamism. However, the most effective way in which applicants could display their dynamic personality was through the impressions given during the interview:

Team manager at a forest industry company: ‘We asked everyone three questions about accounting, and they were challenging accounting questions without clear solutions. We wanted to see how one begins to approach the problem. That kind of thing was tested. Thanks to these questions, we got a lot of valuable information. Not necessarily about if one was able to give the right solution, but how one would start to think and proceed’.

Researcher: ‘How long did you allow the applicant to think about the question?’

Team manager at a forest industry company: ‘Quite quickly, we expected something, because we just wanted to hear what one thinks and how one proceeds. And a few [candidates], even if they were not able to say [an answer], began to think aloud. That was positive. You were able to see how he would approach the problem. If he did not know the answer, it could still give a good impression about the person’.

Employers regularly used ‘oddball’ questions to explore candidates’ inclinations towards dynamism. The above interview excerpt suggests that the capability to respond to questions helped construct a sense of the candidate’s dynamism. Spontaneous thoughts and ideas were considered more important than correct and carefully thought-out answers. A dynamic person was expected to be creative and exhibit analytical and problem-solving skills by answering questions such as ‘What are the three most important things in the development of forecasting systems in this firm?’ and

‘How would you begin to develop a project monitoring system from zero?’ The excerpt also illustrates that mastery in numbers or accounting techniques did not automatically determine a candidate as suitable; instead, a certain amount of creativity in terms of responses was allowed and even desired. A comment by the CFO of Engineering Company A highlights the shift from numbers to social skills determining the attributes expected of a management accountant:

‘It just so happened that one person told us that bookkeeping has to be perfectly accurate. That is true of course, but I got a feeling that if you had that kind of attitude [in the workplace], it would become too heavy for others. We cannot be too accurate in everything’.
(CFO at Engineering Company A)

In this case, a candidate attempted to make an impression by providing an answer that he/she considered good and concise; however, this candidate was eventually deemed unsuitable by the recruiter. The comment above demonstrates that skills emphasising technical accuracy are being increasingly associated with a yesteryears’ image of management accounting. That is, features considered positive as per the image of a ‘traditional’ management accountant are not necessarily valid for the more ‘contemporary’ ones.

A suitable management accountant was also expected to have an attitude that reflects confidence, assurance and the self-actualisation of potential. In addition to effective communication, appeal stems from physical traits such as a candidate’s tone of voice, eye contact and calmness. Evidently, a candidate was required to demonstrate appealing behaviour to both make an impression and survive the interview:

‘The two [most successful candidates] were very correct. Good behaviour. Confident. They felt their worthiness. When one comes to an interview, I like it if he knows that he is selling his own competence. There is no need to apologise’. (Group controller at Bank A)

This quotation implies that applicants must differentiate themselves from other applicants during the recruitment and selection process. Analytical and firm individuals who were aware of their place and role in an organisation were considered appealing. The informants also emphasised

chemistry between the interviewer and interviewee: an appealing candidate should address meaningful issues that resonated with the employer. In addition, a candidate occasionally challenging the interviewer was interpreted as a good sign, and slight tension in the interview situation was allowed.

An appealing appearance also had instrumental value. Through 'inherent' appeal, it is possible to obtain 'street credibility' and gravitas in the workplace. In the following excerpt, the senior controller of a large hospital describes one such scenario:

'It is important that you are able to keep your own line of reasoning. If all the time, every day, you question your own doings and course of action, you have to have the ability to say why things are done like this, to keep your own line of reasoning and stand back from your thoughts. [...] You cannot be scared of bosses; otherwise, you end up in a situation in which no one believes you'. (Senior controller at a hospital)

Determination, credibility and self-esteem were considered essential features of an appealing management accountant. A management accountant's tasks involve encounters with people from various organisational hierarchies and occupational groups and thus, an exertion of influence may sometimes be necessary. The excerpt also implies that the success of a management accountant is partly determined by his/her overall credibility among those who are not involved in the pursuit of accounting.

An appealing management accountant must also portray a strong sense of commitment, particularly towards the interests and targets of the organisation. Familiarity with characteristics of an organisation's operations and its financial statements was noted as a source of such a commitment. Similarly, an applicant's ability to ask appropriate questions beyond the most obvious ones indicated an acceptable level of motivation and passion to work for the organisation. Moreover, these features constituting appeal were interpreted as originating from a commitment to their overall career growth. A management accountant was expected to explain his/her career development, reflecting his/her own discretion.

In sum, the findings suggest that the recruitment and selection of management accountants appears to be a process that eventually highlights the centrality of a candidate's appropriate appearance, including behaviour and personality. The traits of a suitable management accountant are linked to the employer's perception of his/her charisma. The following section discusses these findings in further detail.

5 Discussion and conclusions

This study enhances the understanding of how employers of management accountants form their perceptions of a suitable management accountant over the course of the recruitment and selection process. In doing so, we contribute to past studies that have elucidated the roles (Byrne and Pierce, 2007; Järvenpää, 2007; Granlund and Lukka, 1998) and image (Baldvinsdottir et al., 2010; 2009; Hoffjan, 2004) of management accountants. However, it is noteworthy that our intention was not to condemn the 'taste' of employers or actions they take during the recruitment and selection process, but rather to understand how they differentiate between available candidates and eventually, recognise the most suitable one. In light of this, our results contribute to previous ones that have addressed managers' intention to influence the nature of the workforce associated with management accounting (Järvenpää, 2007; Windeck et al., 2015).

Our empirical analysis began at the shortlisting stage, during which employers identified candidates with the most potential from a larger pool of applicants. To proceed in the recruitment process, a candidate was expected to have a well-written application showcasing sufficient occupational experience, strong motivation and reasonable salary expectations. For the employers, it was crucial that the candidate's background and overall 'profile' was suitable for the vacant position. Overall, the ideal management accountant was one who possessed adequate employment experience in management accounting and demonstrated good technical and social skills.

Interviewees acknowledged that the characteristics of a management accountant were easier to articulate in the early stages of the process and became more difficult to evaluate as the process continued. In fact, few candidates seemed to fit the predetermined requirements set at the beginning of the process. As our analysis progressed, we began to understand the reasoning through which some candidates were deemed suitable by employers.

Characteristics that eventually contributed to acquiring the job were defined at the later stages of the recruitment process, when successful interview performance was considered highly important. In the overtly social context of recruitment, technical skills and abilities were increasingly perceived as 'taken for granted' and instead, employers focused on evaluating candidates' appearance and overall credibility. As a result, employers seemed to appreciate candidates who were able to demonstrate outstanding soft skills and personal qualities surrounding the pursuit of management accounting. Our findings suggest that the recruitment and selection procedures produced understandings of a suitable management accountant; that is, an individual who displayed a social, dynamic and appealing appearance and personality. In other words, a management accountant was expected to be a sociable and relaxed person who felt comfortable in social situations. In an employment interview, a candidate was expected to be active and maintain meaningful conversations that disguised the formal character of the interview. Innovative or incisive responses were often accepted if it appropriately demonstrated a candidate's occupational orientation.

Management accountants were also required to exhibit energetic and straightforward behaviours. Through their apparent dynamism, they were expected to partake in the development of practices and processes related to management accounting. In an interview, a candidate needed to answer questions fluently and adopt a 'correct' approach. Overly wary or slow answers were often deemed signs of lacking dynamism. Finally, a suitable management accountant was seen as an appealing person who demonstrated a confident, reassuring and competent appearance that

indicated his/her credibility. Management accounting is considered as such an impactful position that it requires effective communication and interaction skills.

These findings contribute to and extend the existing research on management accounting in the following ways. First, this study enhances the understanding of managerial intentions to influence the nature of the management accounting workforce. It has been argued that business-oriented language and introduction of accounting- and management-related concepts serve as important vehicles for managers to modify existing management accounting practices in an organisation (Windeck et al., 2015; Järvenpää, 2007). Adding to these findings, the present study suggests that in the context of recruitment, employers perceive the personal qualities of management accountants as primary resources through which they can contribute to an organisation's management process. This finding can be partly explained by the fact that candidates who move to the final stages of a recruitment process are those considered to possess sufficient technical skills in management accounting. Consequently, even if the maintenance and development of management accounting systems are considered to form the central occupational core of management accountants (Järvenpää, 2007), in the context of recruitment, social aspects seem to play a more important role than technical ones.

Second, this study extends existing studies addressing the characteristics or image of contemporary management accountants. Our findings add to those of Byrne and Pierce (2007) by suggesting that recruitment and selection procedures, which underline the appropriate appearance of a management accounting candidate, may facilitate the observed characteristics and orientation suggested for contemporary management accountants. Consistent with Byrne and Pierce (2007) and Granlund and Lukka's (1998) findings, management accountants' tasks seem to require a wide range of personal skills and qualities. To contribute to these studies, our findings emphasise the centrality of appropriate appearance as the key determinant of a suitable management accountant,

which can be perceived as a unique ensemble of individual qualities rather than a combination of different skills.

It can be argued that employers in the field of management accounting are particularly seeking individuals who can be perceived as sociable, dynamic and appealing. These traits, which eventually determine a management accountant suitable, can be paralleled by the notion of charisma (Bryman, 1992). Being a sociable person illustrates that a suitable management accountant is an inspiring and incisive orator who is able to choose his/her words and expressions appropriately and create a meaningful connection with the audience in different social encounters (Bass, 1988, p. 49). Dynamism as a trait demonstrates the importance of straightforward, energetic and assertive behaviour (Bryman, 1992, p. 48). Through apparent dynamism, a management accountant is able to form and articulate an insightful vision, which is in line with the hopes and desires of the audience (Bass, 1988, p. 48). Appeal as an attribute refers to behaviour through which a management accountant is able to captivate and impress the audience (Bryman, 1992, p. 49). An appealing management accountant is endowed with self-confidence, through which he/she can persuade the audience to realise his/her exceptional skills and qualities (Bass, 1988, p. 47). From an employer's perspective, susceptibility to charismatic tokens is understandable because in the recruitment and selection process, employers find themselves in a challenging situation until the right charismatic candidate meets their 'needs' (Bass, 1988, p. 40).

In line with Baldvinsdottir et al.'s (2010; 2009) findings in the context of software advertisements, social practices that are part of recruitment underscore the dynamic and person-centred nature of the job. Since employers increasingly make selection decisions on the basis of how impressed they feel during interviews, a candidate's social finesse and polish are linked to considerations of his/her competence. However, this expected image may create considerable challenges for certain candidates.

Our findings suggest that a management accountant is expected to display extrovert behaviour because the recruitment procedure emphasises communication and interaction, thus filtering out those applicants who do not fit the employers' expectations. Even if the traditional image of management accountants is of someone who is 'meticulous' or 'bland' (Hoffjan, 2004), our findings suggest that employers generally have a low level of tolerance for such candidates. Nevertheless, the traditional image of an accountant as a 'bean counter' has not been entirely relegated to the past. Informants reported that not all candidates were in line with the suggested image of contemporary management accountants. As a result, unsuccessful candidates are often considered to reflect the features of traditional bean counters in their behaviour. Thus, one can be sufficiently competent in management accounting but the definitive relevance of this competence depends on the candidate's ability to highlight it with appropriate forms.

Finally, this study is subject to certain limitations. We did not interview the candidates or stand in on the employment interviews. Since recruitment processes are sensitive, different factors may affect recruiters' selection decisions. Thus, it is noteworthy that this study's interpretations are based on reported accounts and opinions. Further research could employ the research design of a single case study to extend this explorative analysis.

Appendix 1

Vacant positions, tasks and requirements in job advertisements

Organisation	Vacant position	Tasks	Requirements
Hospital	Controller	Management accounting; financial accounting; coordinating and participating in the preparation of plans of action, budgets and annual reports; reporting; coordinating of cost accounting; management; director of accounting team; acting as a deputy of finance director	Master's degree in accounting; work experience in the field of operations; strong knowledge of financial and management accounting; favourable towards development; good co-operation, interaction and communication skills
Municipality	Controller	Controlling the municipality's production; controlling financial accounting; controlling group accounting; developing and coordinating reports for top management; controlling development of processing system for accounting information; other economic expertise and development tasks	Master's degree; good financial and management accounting skills; experience with financial reporting and demanding tasks requiring economic expertise; interest and orientation in developing budgeting; skills in information-processing systems; good literal and verbal presentation skills; independent approach to the job; good collaboration skills
Forest Industry Company	Accountant	Management accounting- and financial accounting-related tasks, including generating and analysing reports and calculations; participating in process and tool development projects; ensuring compliance with defined internal controls and statutory requirements in responsible areas; actively participating in the service team and finding solutions through analyses and cooperation with stakeholders; acting as a key point of contact for defined stakeholders in the firm	A bachelor's degree or equal qualification in finance, at minimum; minimum of 3 years of work experience in accounting and reporting responsibilities in a global environment; fluency in English and at least one of the main European languages (written and spoken); good knowledge of statutes; financial and management accounts, preparations and tools (SAP R/3 and HFM); understanding of general ledger and internal reporting processes; solution-oriented and problem-solving mindset; analytical skills; strong teamwork skills; collaboration and presentation skills; positive attitude and flexibility; ability to work in a changing environment
Bank A	Business Controller	Maintaining, developing and reporting of profitability calculations; budgeting; participating in capital budgeting processes; diverse management accounting tasks and development projects; routine system maintenance tasks and reporting	Master's degree in business; good social skills; minimum of 3-4 years of diverse work experience in management accounting; knowledge of both financial and management accounting; experience using budgeting and scenario systems and in project work; readiness to develop operations and systems; readiness to complete routine maintenance and reporting tasks; Microsoft Office and, especially, Excel skills; experience with banking businesses, SAS and SAP (as an advantage)
Bank B	Business Controller	Financial and management accounting; reporting to the bank's management and board; supporting operational development; controlling balance sheets; budgeting; bringing financial perspective	Bachelor's or master's degree; suitable work experience; initiative; analytical skills; understanding of business through numbers; good interaction and presentation skills

		to business meetings with in management team	
Power Production Company	Controller	Working in a controller team responsible for producing and analysing financial information and compiling scenarios and strategic business plans; setting and monitoring objectives; being involved in different development projects; working in the management teams of business units for which the controller is responsible	Master's degree in business; knowledge of financial administration; strong and diverse experience; strong IT skills (especially with application and database software and SAP); self-directed, determined and constructive development skills; skills to analyse business at the strategic level
Engineering Firm A	Controller	Reporting consolidated profits; compiling parent company's reports; controlling project incomes; ad hoc reporting; controlling and compiling budgeting and scenario processes; developing economic prospects; answering for cost accounting; pricing and training of invoice entry system	Master's or bachelor's degree in accounting; some years of experience with varied management accounting tasks; knowledge of consolidated corporation accounting; analytical skills; problem-solving skills; creativity; knowledge of Excel and Talgraf; courage and determination to promote development projects; virility and ability to co-operate
Engineering Firm B	Controller	Completing the group company's bookkeeping; engaging in cost accounting, management and financial reporting; working as a member of the financial team	Master's degree in accounting; experience with similar tasks; skilled in preparing financial statements and calculating remuneration; initiative; responsibility; self-reliance; ability to control many simultaneous scheduled tasks; good interaction skills; good IT abilities; good language skills

Appendix 2

Summary of interviewees

Recruiter	Education	Organisation	Interview round
CFO	Municipal degree	Municipality	1, 2
Controller 1 ¹	M.Sc. (Administration)		1
Controller 2 ¹	M.Sc. (Business Administration)		1
CFO	M.Sc. (Business Administration)	Power production firm	1, 2
CFO	M.Sc. (Business Administration)	Engineering firm A	1, 2
Group Controller	M.Sc. (Business Administration)	Bank A	1, 2
CFO	M.Sc.	Hospital	1, 2
Senior Controller ²	M.Sc. (Business Administration)		1
CFO	M.Sc. (Economics)	Engineering firm B	1, 2
Site Manager ³	M.Sc. (Business Administration)	Forestry industry	1
Team Manager	M.Sc. (Business Administration)	firm	2
CEO	M.Sc. (Business Administration)	Bank B	1, 2

¹ Controllers 1 and 2 would be colleagues with the newcomer and participated in the first interview with the CFO.

² The Senior Controller previously held the position.

³ The Site Manager was a superior to the team manager in charge of recruitment.

Appendix 3.

Excerpts from the Interview Guides

Interview 1 (conducted before the job interviews)

1. Background information on the person in charge of the on-going recruitment (e.g., education, career, responsibilities, track record in recruitment)
2. Description of the organisation's recruitment process and on-going recruitment process
3. Description of the management accountant vacancy (job description)
4. Description of the qualities considered necessary for a management accountant (e.g., education, work experience, expertise, and personal attributes)
5. Description of reasoning behind selection of applicants for the job interviews

Interview 2 (conducted after the job interviews)

1. Description of applicants being interviewed and their interview performance
2. Description of reasoning behind selection decision

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