

Paper#: K243

Scripting the profession – Professional role scripting as institutional work carried out by members of voluntary professional associations

Sebastian Becker

HEC Paris

becker@hec.fr

Lukas Goretzki

University of Innsbruck

ABSTRACT

The institutional literature understands institutional work as the purposive action of individuals or organizations with the aim to create, maintain, or disrupt institutions. Only recently has research emerged that studies the role of voluntary professional associations despite their arguably large interest and impact in promoting certain roles and practices while being less favorable towards the spread of others. This study analyzes the efforts of a management accounting community in promoting a business partner role for management accountants thereby furthering the relevance of its adherent members in organizational contexts. Our analysis suggests that voluntary professional associations engage in role scripting work to promote or at least maintain particular job-related roles both through taking a position of certain roles directly as well as indirectly vis-à-vis the practices suggested to its members as well as members of surrounding professions.

Keywords: Institutional work, normative communities, voluntary associations, role scripting, business partner role, management accountant