

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

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Comments to this draft are highly appreciated.

1 INTRODUCTION

Professional roles can be understood as normative templates or scripts for the behaviour of professionals. In this sense, a legitimised and institutionalised role of particular professional groups (e.g. the lawyer), on the one hand, encourages and helps the members of the respective professional group to create a distinctive professional identity (Scott, 1994; Chreim, Williams, & Hinings, 2007). On the other hand, roles help outsiders of a profession to interpret and understand what a particular professional group actually does or aspires to do and how its professional nature can be described (e.g.: “what do lawyers do?”); at least in an abstract way. Consequently, it can be argued that professional roles, as institutionalised elements, structure most parts of organisational and social life see e.g. Scott, 2008b).

In the context of the so-called “traditional” professions, the institutionalised design of a professional role is typically shaped by a professional association that officially represents and regulates the corresponding profession. In light of this, professional associations sometimes even dictate what their members should do and what their role should look like and in this sense acquire a powerful position on the institutional level. As, for traditional professions, membership in professional associations is usually mandatory and also professional education is organised and provided by the respective association, its members go through specific socialisation processes. Through these processes, professionals internalise the role scripts provided by their professional association, which, in turn, shapes their professional identities. As a result, it can be suggested that due to processes of socialisation and standardisation, members of mandatory professional associations tend to play by the rules defined by the latter. Thus, it can further be argued that especially mandatory professional associations are able to and actually exert normative and at several points even coercive pressure (e.g. in the context of certification) on

their members to regulate and normalise the respective profession and accordingly its professional role and identity.

The focus of previous studies was mainly on more traditional professions, and research has, to a large extent, ignored what have been called quasi-professions such as, for example, sustainability managers, HR managers, or management accountants etc. who all perform more or less legitimated and institutionalised professional roles, mostly within organisations. In contrast to traditional professions, these professional groups and their roles are often not officially regulated and controlled by mandatory professional associations exerting normative and coercive pressure on its members. Nevertheless, quasi-professions are often surrounded by heterogeneous professional communities composed of members of the respective professional group, academics, consultants, or other actors having some kind of interest in promoting or taking influence on the respective quasi-profession. In light of this, one can find professional discourses about quasi-professions in which various aspects like appropriate practices, techniques, and behaviour are discussed from different angles. In these professional discourses, ideas are brought forward describing, for instance, what an appropriate role for the respective profession should be. The members of the communities surrounding different quasi-professions thus resort to acting in normative ways to shape or promote a particular role for a professional group. From a theoretical point of view, it can be argued that these actors carry out institutional work aimed at taking influence on the particular institutional arrangement or structure in which a profession is embedded and one important structural element hereby is the professional role. However, unlike the traditional professions, the role of a quasi-profession is typically not formulated or defined by official (mandatory) professional associations: It rather appears that roles of quasi-professions are collectively scripted and re-scripted within normative communities, sometimes organised as voluntary professional associations. It further seems that participation in these role-scripting activities for quasi-professions is much easier compared to traditional professions. In turn, however, one might also argue that the process of institutionalising a particular professional role for a “non-regulated” quasi-profession is more complex because there is no legitimated authoritative entity that is able to entrench a particular role. Nevertheless, it can still be observed that role scripts for appropriate behaviour do not only exist for “traditional” professions but also for different quasi-professions and occupational groups; even though – as suggested above – for the latter, institutionalisation might take more time or can be considered even more political and complex due to the participation of different actors with different interests and goals. Therefore, role scripting for quasi-professionals might serve as an interesting setting to further our understanding of institutional work by studying how professional roles are scripted and legitimised as well as how different actors try to facilitate or prevent the institutionalisation of particular scripts.¹

By studying institutional work in the context of professional role creation we seek to contribute to the literature in the following ways. Even though roles are widely accepted as powerful institutions, we still know rather little about their creation and institutionalisation. The classical papers on institutional theory (DiMaggio & Powell, 1983a) primarily dealt with the influence of

¹ We acknowledge that according to traditional definitions, management accounting might be called a quasi-profession (Moore, 1970). For reasons of succinctness, from now onwards, we will employ the term “profession” when we speak about management accounting. This is also consistent with definitions of professions that have recently tended towards being more inclusive (Perkmann, 2005) such as the one proposed by Abbott (1988) of professions as “exclusive occupational groups applying somewhat abstract knowledge to particular cases” (p. 8).

institutions, like roles, on organisations and actors. Recently, however, institutionalists are also engaged in research focusing on the influence of individual or groups of actors on institutions and institutionalised elements. Researchers hereby (re-)emphasise the importance of agency, interest, and purposive actions (DiMaggio, 1991; Lawrence & Suddaby, 2006; Lawrence, Suddaby, & Leca, 2009) and how these interact with or support the creation of institutions and institutional elements. Pursuing an institutional work agenda we would argue that although influencing how professionals think, act, and consider themselves in terms of identity-building, professional role must not be considered as a *deus ex machina* but rather a product of an interest-laden and agency-driven process of social construction that encompasses a number of actors with diverging interests. From this perspective, an institutionalised script that is a legitimised and taken-for-granted “design” of a profession can be seen as the result of the interests and preferences of different actors who participated in its construction as well as the respective actions they carried out to act upon its shape. In this sense, we would suggest that a profession like the management accountant, for example, as well as the corresponding professional role hosts and, in a way, consolidates different interests of various actors that directly or indirectly participated in its construction and institutionalisation.

Interestingly, although professional roles act as powerful institutional elements (Chreim, et al., 2007; Reay, Golden-Biddle, & Germann, 2006; Goodrick & Reay, 2010) and despite the recent focus on institutional work (Lawrence & Suddaby, 2006), rather little is known about processes of professional role creation and institutionalisation. In light of this, the present paper explores how within a particular professional community a professional role is “scripted” and discursively diffused. Moreover, we analyse how particular role scripts brought forward within the normative community under study are legitimised. Empirically, the paper draws on the example of the Controller profession in German-speaking countries. This study explores different forms of institutional work carried out by members of the International Controller Verein e.V. (ICV), which is the largest and most important (voluntary) professional association for Controllers in German-speaking countries and which has an increasing presence in twelve other mainly Eastern-European countries, to position the Controller as a “Business Partner” – a business- and management-oriented role – and to delimit it from traditional accounting-oriented role scripts often described within the community as “number cruncher” or “bean-counter”. Since previous studies tended to focus on mandatory professional associations, the ICV case presented in this paper is used as an empirical example to contribute to the literature by analysing the role of a voluntary professional association and its members’ efforts to take influence on the professional role the Controller profession in German-speaking countries.

Studying the efforts of different kinds of ICV members to take influence on the Controllers’ professional role, the paper elaborates on the notion of “role scripting” as a particular form of institutional work. Based on the case of the ICV, the paper suggests that professional role scripting within a normative community such as a voluntary professional association can be carried out in different ways.

First, institutional work can be carried out in the form of a direct professional role scripting. We define direct roles scripting as the effort of the members of a voluntary association to create, diffuse, and legitimise normative elements such as a mission statement that is intended to serve as a concrete guideline or template for appropriate behaviour for a professional group. Besides presenting concrete mission statements for a professional group, the paper illustrates that direct

role scripting can also be carried out through contributions by the members of a voluntary professional association (and not only through the association itself) to a professional discourse in which they directly describe and prescribe appropriate behaviour for professionals. Developing and promoting these guidelines on a discursive level can be interpreted as a kind of direct professional role scripting as it addresses the professional and his/her role directly. Furthermore, because of voluntary professional associations' (just like mandatory ones') hierarchical structures, we argue that direct role scripting requires some kind of legitimacy on the part of the institutional worker. This form of institutional work thus might especially be carried out by actors on higher levels of a voluntary professional association's hierarchy who possess the necessary legitimacy within the community to do so.

Second, based on our analysis, we identified an indirect form of (professional) role scripting. We describe this kind of role scripting as a form of institutional work in which members of the voluntary professional association discursively locate a professional role in the context of more general practices that are not only relevant for the respective profession but also for other related groups. The present paper illustrates how members of the ICV script the professional role of the Controller in an indirect way by, for instance, publishing white papers and professional articles dealing with more general management practices or topics such as the Balanced Scorecard, budgeting, or sustainability in which they discursively locate the role of the Controller and prescribe her/his appropriate behaviour in the context of those practices. Even though these practices might basically be understood as general management issues, our analysis suggests that in their writings about these more general management topics, members of the ICV conduct indirect role scripting in the sense that at several points they present particular implications in their writings for the role of the Controller. Our analysis further suggests that these implications are often framed in a normative way. We further denote this kind of role scripting as indirect because – unlike discursive contributions directly addressing the role of the Controller (cf. direct role scripting) – we would argue that professional articles about general management issues or practices are not only accessed and read by Controllers but also by other groups like e.g. managers who show an interest in a particular practice. Furthermore, Controllers might use these articles or decide to implement or reject respective practices within their organisations in order to facilitate their own professional role. In this sense, Controllers can use the ideas presented in the professional discourse to also carry out institutional work within the organisation to reshape their professional role and improve their status on the micro-level. We would therefore argue that the discourse within the normative professional community about more general management topics might serve as a host for indirect professional role scripting.

The remainder of the paper is structured as follows. The next section provides a short review of the existing literature on institutional work and introduces the relevant concepts used in the paper as sensitising devices to interpret the data and develop the theoretical arguments. Section three provides information on the research setting and introduces the research method. In section four, the empirical findings are presented. The paper concludes with a discussion of our results, limitations, and ideas for further research.

2 LITERATURE

This paper takes an institutional view in that it analyses the various ways through which a voluntary professional association seeks to prescribe the behaviour of a particular profession – management accountants – through specific templates of roles or scripts (Scott, 1994; Chreim, et al., 2007). This is a relevant issue since recently, more and more occupational groups or professions (e.g. sustainability professionals or other bureaucratic or organisational professions) appear to undergo processes of professionalization. Within these processes, it can also be observed that voluntary professional associations are established. Even though these associations are actually not officially charged with regulating the adherent profession, they still exert direct and indirect normative influence on professionals and organisations by for example discursively developing and thus making publicly available specific guidelines and normative role scripts (Alvesson & Willmott, 2002; Watson, 2008). Gaining legitimacy and being used throughout a larger and larger number of organisations, over time, these scripts structure and organise the role and work of particular groups of organisational actors for themselves as well as for other professions that collaborate with and surround them. To document this influence and to develop our argument regarding the role scripting for management accountants, this section elaborates the study's points of departure in that it outlines its theoretical framework by drawing on institutional theory in general with a particular focus on professional associations and the institutional work they exert (Lawrence & Suddaby, 2006).

Since its origins, institutional theory has traditionally emphasized the idea that everyday individual or organizational action is not a matter of internal and autonomous choices but instead that this behavior is socially constructed and contingent (Meyer, Boli, & Thomas, 1994; Berger & Luckmann, 1967). In doing so, it has awarded an important role to prescribed patterns or taken-for-granted scripts as enactments of institutions (Beckert, 1999; Barley & Tolbert, 1997) which are circulated in society. We use the term script in our study because we are interested in better understanding the activities of voluntary professional associations in shaping and promoting, i.e. scripting, an appropriate role for management accountants or Controllers in their organizational environments. From an institutional perspective, roles as scripts are normative phenomena (Scott, 2008a) that inform actions (Glynn, 2008) but also define the constitutive expectations of actors (Beckert, 1999). Roles characterize individuals, groups of actors, or social positions in the sense that they assign particular goals and activities to them (Scott, 2008). In addition, roles are closely interrelated with identities (Barley, 1989; Chreim, et al., 2007). Following a popular definition put forth by Barley (1989), it can be argued that the concept of “role [looks] outward toward a pattern of situated activity, whereas identity [looks] inward toward the actor's subjective experience of that situated being” (p. 50). As role and identity can be considered as two sides of the same coin (Barley, 1989), the introduction of a new role might lead to changes in the role owner's identity and vice versa, a changed identity might result in a changed role.

We thus conceive professional roles as scripts which are suggested and legitimated by professional associations that prescribe appropriate behaviour for members of a specific profession, outlining what these should know and which role they should take up within the organisation. Empirically, it is thus the purpose of this paper to highlight how and why professional role scripts for a profession are shaped and promoted by the members of a voluntary professional association in management accounting. While we do not seek to exclude as

irrelevant the idea that role scripts may also emerge in a bottom-up manner from particular organizational settings (e.g. Reay, et al., 2006), thereby shaping a script on the organizational field level, our focus in this study is on the macro-level: We look at the deliberate attempts of a voluntary professional association as a field-level organization in providing specific scripts as a particular conception and prescription for the behavior of its attendant actors. Voluntary professional associations, as a form of normative communities, can be considered as melting points of different forms of interest and agency carried out by various actors. By actively participating within the discourse and suggesting different behavioural and educational rules, the members of those communities participate in a kind of bottom-up shaping and “regulation” of the profession. It can be observed that, over time, some prescriptions, templates or scripts become entrenched within a professional discourse in the sense that they are widely referred to by various organisational actors. Accordingly, some of those normative elements such as templates for appropriate behaviour and role scripts suggested within the community might become considered legitimate and widely used by the members of the respective profession, thus structuring their acting and thinking on a broader level. One can thus argue that studying voluntary professional associations might not only enable researchers to observe bottom-up institutional work within a professional community but also how developments on the micro- and meso-level have effects on the macro-level (Chreim et al. 2007). In this study, we thus award interest and reflective agency to members of voluntary professional associations in their belief that their once created scripts may form taken-for-granted standards of rationality for organizational actors such as managers or management accountants (Beckert, 1999). In doing so, we mobilize the notion of institutional work as a particular form of agency to help us understand the efforts of these voluntary professional associations and their members in scripting particular roles for management accountants. Before proceeding, we will first clarify the nature and relevance of the voluntary professional association we study.

Our research seeks to highlight the various ways in which communities – as a particular form of collective agency (Greenwood, Suddaby, & Hinings, 2002) – can exert a normative influence on actors which are not only members of it but also outsiders to it. In more general terms, communities are typically organized around the collective interests of its members, such as employer associations or labour unions, and in so doing influence the acting and thinking of the members that subscribe to the community but also seek to improve or maintain the status and image of their members vis-à-vis other organizational groups. It can hence be argued that the members of a professional association participate in a social process of constructing but also regulating a particular profession driven by particular interest and preferences. Given that they seek to represent their members’ interests, they could be assumed to engage either in efforts that support or reject the spread of particular roles or practices depending on the impact they assume these phenomena to have on its communities’ members’ position in their organizations or in society as a whole. If the community believes this impact to further the interest of its members, communities thereby either support the efforts of certain proselytizers of a phenomenon or are opposed to them and engage in constraining action (Swan & Newell, 1995; Parush, 2009). Paying attention to professional associations also explicitly accounts for the different ways of external influence these organizations have on the construction of professionals’ role identities. In general, these external influences are important because with an absence of such external influences, professional roles and the resulting identities of professionals would be assumed to be contained solely to organizational boundaries and the individuals themselves (Chreim, et al., 2007). Consequently then, role scripts promoted by professional associations may interact with

those on the organizational or individual level (Dacin, Goodstein, & Scott, 2002). Through their potentially important impact, their assumed expansionist tendencies (Parush, 2009) and the role they play as an organized body of collective interests, communities are thereby interesting research objects, and as we show below, they are such namely because of their normative influence. While their existence and potential role as “another vehicle for the definition and promulgation of normative rules about organizational and professional behaviour” (DiMaggio & Powell, 1983b) has been long acknowledged, research has not followed suit to this early statement of relevance. While a diverse set of bases of building communities such as geographical communities (Marquis, Glynn, & Davis, 2008; Glynn, 2008), imagined communities around nations (Anderson, 1991; Frenkel, Shenhav, & Herzog, 1997; Frenkel, 2005; Kalev, Shenhav, & DeVries, 2008), or communities around businesses exist, their impact on the spread of particular job-related roles and practices for individuals within organizations is arguably less pronounced than those of professional associations. Thus, among the few studies that have examined the work of communities to date, the large majority of those has focused on the actions of communities or associations around certain professions or occupations (e.g. Van Mannen & Barley, 1984). For the purpose of our study, and following Greenwood et al. (2002), we distinguish two general types of these professional associations according to their collective structures and according to whether their professional members stress an either coercive and regulative or more of a normative dimension (Scott, 2008b). The first of these associations is an exclusive, highly organized professional association, where membership is mandatory and participation, interaction, and communication extensive and highly developed. Typical examples for such associations are those around law, medicine, and accounting (Greenwood, et al., 2002), which are in one way or the other able to obtain state backing for their jurisdictional claims (Scott, 2008b) and which we therefore conceptualize as mandatory professional associations. To date, in studying professional associations, most research focuses on mandatory professional associations (e.g. Grey, 1998; Robson, Willmott, Cooper, & Puxty, 1994; Carnegie & Edwards, 2001; Walker, 2004; Ramirez, 2009) and tends to neglect the role of the second type, which we call voluntary professional associations. This type of association pertains to a less professionalized setting, where interaction is less structured and official statements are less binding or authoritative (Greenwood, et al., 2002). Furthermore, it can be argued that because membership within this kind of professional community is voluntary, its participants seem to have a particular interest in either seizing ideas developed within or promoted by those communities or actively participating in the shaping of the profession and its role and status. Yet, these associations lack the coercive influence exercised by states or corporations and rest without sufficient resources to enforce compliance to their statements (Scott, 2008b; Brunsson & Jacobsson, 2000). An example for this latter is the community around the profession of management accountants in German-speaking countries (basically referred to as Controllers). Doing so, we study what others have called a “normative community” (Parush, 2009) because the influence such communities may take on its members or their practices is mostly normative.² Whereas professional roles defined and enforced by mandatory professional associations or government regulations can clearly impact how professional roles are constructed and thereby how the construction of role identities are enabled or constrained (e.g. Chreim, et al., 2007), for normative communities, any such influence is necessarily weaker given that there is neither a

² We refrained from using the term “normative community” since it might be problematic in the sense that professional associations might exert both normative as well as coercive pressure on their members. Thus, the nature of these communities seems to go beyond being merely normative.

membership obligation nor a governmental regulation. Attending to these normative influences to which voluntary professional associations are naturally bound to, our study corresponds with other voices that argue that most institutional theory research so far has disregarded normative mechanisms (e.g. Mizruchi & Fein, 1999).

Also the research on the diffusion of innovations has recently recognized and called for the study of the relevance of professional associations as important actors in the spread of certain roles and practices (e.g. Swan & Newell, 1995; Swan, Robertson, & Bresnen, 2001; Scarbrough, 2002; Perkmann, 2005; Perkmann & Spicer, 2008; Parush, 2009). Yet the current study does not regard the actions of a voluntary professional association and the resultant spread of a particular role script as an instance of diffusion. We see this as an empirical question and in the case of scripting a professional role we do not perceive the professional association as an actor of diffusion since this would suggest it were a participant in the more short-lived market for new ideas or practices (Abrahamson, 1991; 1996; 1999; Abrahamson & Rosenkopf, 1993) thereby regularly participating in the business of providing a ready supply of ideas (Morris & Lancaster, 2005). In our case, however, we study the agency of the voluntary professional association as an instance of institutional work since the empirical data collected point to the association's agency to be more original and representing a long-term interest to further the organizational role and importance of management accountants in German-speaking countries in general.

As a contribution of this study, we seek to show how a voluntary professional association – as a collective actor – can influence the institutionalised design of a profession and thus the practices, roles, and identities of its respective members through institutional work. Institutional work is defined as the “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions” (Lawrence & Suddaby, 2006, p. 215). Studying these important societal processes, researchers of institutional work typically attend to the “situated practices of actors reflexively engaged with the institutions that surround (penetrate) them” (Lawrence, Suddaby, & Leca, 2011, p. 56). Compared to the classical writings of institutional theory, the literature on institutional work pays attention to the roles power, interest, and agency play in the context of processes of institutionalisation and institutional change. From this perspective and contrary to the early writings, institutions are not merely considered existing “out there” within an institutional field determining how organisations and actors think and act. Rather, taking an institutional work point of view, institutions are considered to be products of the collective work purposively (or sometimes even non-purposively) carried out by those actors who have an interest in specific institutional arrangements (Lawrence and Suddaby, 2008). Institutional work has most prominently been conceptualized in a preliminary taxonomy brought forward in the study of Lawrence and Suddaby (2006) and ever since been studied in many contexts (e.g. Garud, Jain, & Kumaraswamy, 2002; Maguire, Hardy, & Lawrence, 2004; Dover & Lawrence, 2010), thereby clearly pointing at specific phenomena of institutional work (Lawrence, et al., 2009) as well as refining and extending the original analysis (e.g. Currie, Lockett, Finn, Martin, & Waring, 2012). Within this research, and to which we seek to contribute, recently an increasing body of literature has emerged that focuses attention on the “critical but often invisible role that professionals play in institutional work” (Suddaby & Viale, 2011, p. 423). In this sense it can be suggested that from an institutional work perspective different members of a profession who participate in a profession-centered community can take influence on the role the respective profession has within the organization or even broader society.

As implied in the above definition of institutional work, the concept relates the actions of individuals and organization to three outcomes, namely the creation, maintenance or disruption of institutions. Given that these outcomes refer to the entire life-cycle of institutions, for this study we will only focus on mobilizing research that looks at institutional work for institutional creation given that this relates to our empirical focus aimed at understanding the work exerted by the ICV as a voluntary professional association to establish and thus enlarge the role of management accountants as it seeks to create a “business partner” role. Here, the taxonomy of Lawrence and Suddaby (2006) provides several types of work that are exerted by individuals and organizations when creating new institutions. These can be argued to have a coercive (e.g. advocacy or vesting forms of institutional work), mimetic (e.g. mimicry), or, as we study it here, a normative dimension. For the latter category, and thereby regarding the work that would be exerted by voluntary professional associations, previous research has offered institutional work as ‘constructing identities’³ which regards the “relationship between an actor and the field in which an actor operates” (Lawrence & Suddaby, 2006, p. 223). For example, Oakes et al. (1998) studies how the Albertan government changed the identity of museum employees towards being more entrepreneurial rather than preserving and interpreting the province’s history through the introduction of business planning. While the study by Oakes et al. (1998) looks at identities being defined by actors outside a certain professional group, a study by Lounsbury (2001) shows how institutional pressures exerted by social movement organizations led some managers of university recycling programs themselves to create a new status and thereby a new occupational identity. Other managers in the empirical study however, responded not by creating a new identity but asserted their identities (Stinchcombe, 1983) in that they were less enthusiastic toward new recycling duties and stuck to their extant, full-time identities. While these two instances of institutional work relate to identities, and thereby actors’ inward-looking self-definition through the enactment of a role (Barley, 1989), less literature has looked at institutional work that seeks to prescribe or script roles of certain occupations, and thus scripts that look outward towards the interaction of professionals in their respective setting (ibid.). A more recent study that does look at roles, conducted by Currie et al. (2012), shows institutional work on the micro-level. The study analyses the activities of medical professionals to maintain their professional dominance at the example of governmental efforts to mainstream genetics services and move these from specialist clinical geneticists in tertiary care to secondary and primary care where the activities would be carried out by nurses or general practitioners. In the face of this threat of substitution, the authors find that professional elites delegated routine tasks and did not simply resist but instead exerted careful, active, and creative strategies to retain resources and control of service delivery, thereby mainly maintaining but also enhancing their status. The study elaborates the typology of institutional work (Lawrence & Suddaby, 2006) in that the authors show how different and wider types of institutional work blend together in order to respond to policy interventions. Furthermore, Goretzki et al. (2013b) showed how a professional role and the embedded normative guidelines for behavior that guide action can be

³ While below we use the definitions brought forward by Barley (1989) which distinguish between the inward-looking identity and the outward-looking role, we understand the term “identity” in Lawrence and Suddaby’s (2006) typology to comprise both concepts despite its name. While we use the identity-role distinction, other work has, in analogy, proposed distinguishing *self*-identities and *social*-identities (e.g. Alvesson & Willmott, 2002; Watson, 2008), the latter referring to what we see as roles in this paper, thus explaining a potential inward and outward looking facet to the term “constructing identities” in (Lawrence & Suddaby, 2006).

introduced to and legitimized within an organization by means of carrying out different forms of institutional work on the micro-level.

While the studies by Currie et al. (2012) and Goretzki et al. (2013b) offer interesting insights into institutional work to maintain or entrench professional roles on the micro-level, the literature lacks studies which look at the institutional work exerted at a macro-level in order to provide a more comprehensive picture of the different actions, not only by individuals at the micro-level but also by organized efforts of associations at the macro-level, oriented at improving the social status of professional members. Even though micro-studies on role offer valuable insights on how role scripts guide actions as well as processes of identity construction, these studies often assume that professional role scripts or templates for professional roles that are implemented or maintained on a micro-level already exist on a broader level. Yet, rather little is known about institutional work that is carried out on a macro-level to create and promote particular role scripts for professional groups, which can be adopted and implemented on an organizational level. As a result, the present paper aims to contribute to institutional theory by shedding light on what we call “role scripting” as a particular form of institutional work. By role scripting we mean the collective creation of a role script for a particular profession through a normative community such as a voluntary professional association. In this sense, we argue that studying how a role is scripted within a professional community contributes to our understanding of the emergence of new roles from an institutional (work) perspective. Against the background of the literature cited above, our research studies the research question: How do voluntary professional associations take normative influence on the organizational roles of its members within organisations?

3 RESEARCH METHOD AND BACKGROUND

3.1 Research method

The methodology employed for this research is a case study (Marshall & Rossman, 2006; Creswell, 2009) which traces the events, activities, as well as the discourse produced around the devising of a “business partner” role by the ICV over time. In the process of this research, multiple sources of mainly qualitative data were collected. First, a main data source of our study was a documentary analysis. Here, we predominantly analysed the articles published in the ICV’s member magazine, the Controller Magazin. Given its digitalized archive, we could conduct a search of particular keywords regarding the role of a Controller (e.g. “role”, “business partner”, “tasks” in German language) for the editions of the Controller Magazin since its first issue in 1975. Next to the analysis of these articles, we also looked at further publications by the ICV which included, amongst others, official statements (so-called Controller Statements) and guidelines issued by the ICV (e.g. a “mission statement” and a “self image”), white papers, newsletters, the ICV’s website, as well as online fora on social networking websites. In addition, an online archive of the annual two-day ICV Congress, the CC Controller Congress, permitted us to see which topics were discussed at this get-together of ICV members since 2002. Further, we also conducted a participant observation in one of these congresses. Our aim in the analysis of each of these various pieces of data was to study these as evidence of a discourse produced by

the ICV regarding the promotion of Controllers as business partners. We collected and structured these instances as particular forms of institutional work by the ICV.

Second, we also draw on a number of semi-structured interviews which were and are carried out in a period from 2009 onwards (for an overview, see Table 1 in Appendix). Interview partners were active members of the ICV and enacted managerial functions in it. The aim of these interviews was to understand the intent and the activities behind the ICV's discourse around the promotion of a business partner role. On the one hand, we did this in order to triangulate our documentary analysis. On the other hand, and more importantly, we tried to get a "behind the curtain" perspective of the ICV's activities and to better understand their agency. Our interviews were recorded and transcribed for a later analysis.

Third, we draw on empirical insights gathered in a case study in a German manufacturing firm in which most Controllers and even some managers are related to the ICV. The case study helped us to see how the discourse on the Community level can affect the micro-level.

In general, through our study of the archives and websites as well as through our interviews, we were first able to collect data regarding the organization of the ICV, its activities, its relationships with other bodies, its role in the past, present and future (Swan & Newell, 1995), thereby overall giving us good insights into the outreach of the associations on its adherent members. Second, our data allow us to analyse the different ways (e.g. through which 'channels', with which strategy, with which emphasis etc.) in which professional associations mobilize their very outreach with the aim to influence the role of their adherent members in their respective organizational contexts. At the moment of writing, given our research is in-progress, our analysis as well as the conclusions drawn from our data analysis are still preliminary.

4 THE SHAPING OF CONTROLLER ROLES

4.1 The German-speaking Controller community and the ICV as the most important voluntary professional association

"The good news of our survey are: A bit more than half of our respondents see themselves as Controllers as partners of management. The bad news of our survey: Nearly the other half sees themselves as a pure number cruncher. This bears clear and urgent potential for change!" (quote from a recent non-representative survey among ICV members)⁴

⁴ While the above quote stems from a non-representative survey and thus could foster doubt about how Controllers truly see their role within their organizations, we nevertheless see it as a nice concise anecdote about the objective of the ICV to develop Controller's role (and identity) into one of a business partner and away from a number cruncher.

Our study focuses on the Controller profession in German-speaking countries as an intra-organisational or bureaucratic professional group. Basically, the Controller is described as the German-speaking “version” of the management accountant.⁵ As described in the practice-oriented literature, Controllers are mainly responsible for reporting, monitoring, planning and budgeting as well as supporting managerial actions with financial and non-financial information (Weber & Schäffer, 2008).



Figure 1: Controller tasks (source Weber, 2008)

In most companies, Controllers are located at corporate (corporate Controllers), business unit (business unit Controllers) or functional level (functional Controllers). Corporate Controllers usually work under the authority of the Chief Financial Officer and are responsible for corporate reporting and planning as well as the setting of guidelines that should be used throughout the organisation. Furthermore, they are responsible for the coordination of different parts of the business and for making sure that the latter act in line with corporate goals and policies. In contrast, business unit Controllers work under the authority of the business unit manager. They are involved in the reporting and planning activities within the business unit. Furthermore, they support managerial actions within the business unit and are, especially compared to corporate Controllers, often more involved in the operational business. Business unit Controllers are often connected to both the business unit manager (solid line relationship) as well as the Corporate Controlling function (dotted line relationship). Functional controllers can usually be found within the different organisational functions such as finance, sales, marketing, HR, production, R&D etc.

It is often argued in the literature that the Controller profession in German-speaking countries developed in the 1950s and 60s on the basis of the US Controller (SOURCE). In this context, different accounting-related professions or occupations such as cost or financial accountants were “further developed” into Controllers. In light of this, a topic often discussed in the 1970s

⁵ In German-speaking countries, management accounting is referred to as Controlling and must be differentiated from financial accounting. A concept of accounting that includes public, financial and management accounting does not exist. There are (at least) three distinct professions or occupations with different educational and career paths: ‘Wirtschaftspruefer’ (auditor), ‘Buchhalter’ (financial accountant) and ‘Controller’ (management accountant).

until the early 1990s was the question whether the development of the Controller should only be considered as a relabeling of the traditional cost accountant. Researchers from German-speaking countries even conducted studies to show that the Controller was a newly developed profession and not only the result of a renaming of the cost accountant. Also local studies based on vacancies had been conducted to analyse the emergence and change of the Controller and to understand the core of the Controlling, that is, the set of tasks carried out by Controllers. In general, the question “what do Controllers do?” was very dominant within the professional as well as academic discourse about the Controller; especially within the 1970s and 1980s when the professional Controller community already comprised a large number of professionals even though the profession was still considered emerging and critical questions regarding its novelty were still on-going. Looking at the professional discourse in the 1970s and 1980s, especially within the Controller Magazin (the member magazine of the ICV), as the first and until today the largest-circulated German-speaking professional journal for Controllers, one can find a large number of articles written by Controllers but also managers, often normatively dealing with the definition of the tasks and the role of the Controller. In light of this, actors participating in the Controller discourse tried to actively participate in the shaping and definition of the core of this emerging profession by discursively issuing different jurisdictional claims for the Controller. As will be argued in the present paper, this kind of discursive institutional work is still carried out within the professional Controller community.

In German-speaking countries, the professional role and work of the Controller is not officially ‘regulated’ by mandatory professional associations. Also, professional training for Controllers is not offered by official professional associations and one does not mandatorily need a certificate issued by a professional association to work as a Controller. Being part of the general management education instead of a clearly defined professional training for Controllers, since the 1970s, Controlling has been part of the university curricula in business administration (Messner et al., 2008). When Controlling entered the university curricula, the Controller was still an emerging profession in German business. Overall therefore, and in contrast to, for instance, the UK or the US, there is no official professional association for Controllers that can be considered equivalent to CIMA or IMA, respectively. However, on the institutional level, there are some private organisations gathering around them a professional community of practitioners, trainers, consultants, and academics aspiring to represent and shape the German-speaking Controller profession. One of the most important and largest ones is the ICV (Messner et al., 2008, p.133) that was founded in 1975 by a group of trainers and alumni of the Controller Akademie (CA), “a private institution for educating Controllers in German-speaking countries” (Messner et al., 2008, p.136).⁶ The CA was founded by Albrecht Deyhle, a professional trainer, in 1971. In addition to being the founder of CA and co-founder of ICV, Deyhle is the editor of the first German professional journal for management accountants, the Controller Magazin. Overall, it can be argued that ICV as a voluntary professional association and normative

⁶ “The Internationaler Controller Verein e.V. (ICV) [International Controller Association] has more than 6,000 members, mainly from the German-speaking area. They perform practical controlling in small and medium-sized as well as in large-scale enterprises. The association was established in 1975. It is a meeting platform for controllers, popularises the philosophy and use of controlling, promotes exchange of experiences and enables its members to increase professional qualifications. It acts as a representative body and serves as a model of managerial and operational competence represented by members of the association in relations with the public. The exchange of experiences and communication among the members as well as focusing on the future-oriented issues constitute essential objectives of the association’s strategy” (controllerverein.com).

community of professional trainers, practitioners, consultants, and academics carries out institutional work to promote Controllers. In this sense, ICV claims to support the creation, development, and entrenchment of a distinctive professional role for the Controller (i.e. the “Business Partner” that is usually contrasted with the negatively-connoted “Bean-Counter” role). Furthermore, the ICV aims to establish a particular idea of Controlling (a Controlling philosophy) which implies that Controlling is not just what Controllers do but rather what emerges from the interaction of the work of the manager and the Controller. Although Controlling, in this sense, is considered more than what management accountants do, the role of the Controller is still closely related to the approach of Controlling.⁷ Furthermore, even through statements regarding particular Controlling practices, the role and importance of the Controller is frequently stressed.

Although an official mandatory professional association for Controllers does not exist in German-speaking countries, the ICV and its members as well as the broader professional community gathering around this voluntary professional association take on a position that resembles that of “traditional” professional associations. As a normative community, it has a general interest to extend and further the relevance of their members as well as to shield them from any threats (e.g. the expansion of power of related professions such as financial accountants or auditors, the growing delegation to information systems, or the decentralisation of Controlling practices) through various activities. In general, the activities through which members and supporters of the ICV take influence on the Controller professions are the providing and organising of platforms for a professional discourse through publications (white papers, issuing the Controller Magazin, newsletters, homepage, online discussion forums etc.) as well as conferences. Moreover, different regional and thematic working groups are organised. All these activities support community-building and the creation of an inter-organisational Controller network. Furthermore, the ICV represented by its bodies and office holders present official guidelines and statements (e.g. the Controller mission statement), and best practices (Controller award for best practice solutions) designated as a kind of normative and legitimate templates for behaviour. Overall, the activities described above do not only support community-building but, as is the argument of this paper, also support a process of scripting a desired professional role and thereby the building of a coherent professional role and role identity for Controllers.

In addition to serving as an example for role scripting activities of the members of a voluntary professional association, the study contributes to the literature as it has been argued in various studies that the role of the Controller or management accountant changed from “historian” towards change agent or even a member of the management team (Granlund & Lukka, 1997; Järvenpää, 2007). These changes can, to a certain extent, be traced back to a result of what Fligstein (1990) described as the transformation of corporate control in which accounting and finance people gained importance within the firm because they mastered and provided those practices that were needed to control large, complex, and diversified firms. Due to the often-mentioned importance that finance and accounting people apparently gained during the last years the paper contributes to our knowledge by shedding some light on the development of one particular group of management accounting professionals, namely Controllers in German-speaking countries. In light of the apparent change in the role of finance and accounting people

⁷ “Controlling means steering or regulating, i.e. leading to the practical achievement of the agreed objectives. A controller ensures that everyone has the possibility of controlling themselves within the framework of the elaborated goals and plans.” (controllerverein.com)

within the organisation, drawing from an institutional work perspective the present paper offers some empirical and theoretical insights by looking behind the curtain of the discourse about change and growing importance of finance and accounting people and the underlying mechanisms.

4.2 Controller in German-speaking countries

The Controller profession emerged in the German-speaking countries in the 1950s and 60s and was influenced by American firms in which the position of the Controller was then already established (Weber & Schäffer, 2008; Schmidt, 2013). In the post-war years, American firms were considered superior in terms of productivity which is why different management practices used in the US served as role models for European firms. To learn about US management practices, European delegates (e.g. academics, consultants, managers) frequently travelled to the US in order to learn about the ways business and management had been done there. It is said that in this context also the term Controller appeared in Germany for the first time in the early 1950s, when a report by the Anglo-American Council on Productivity that resulted from a visit in the early 1950s by British industrial accountants to the US who analysed financial accounting, cost accounting, statistics, and company management within American firms, was translated to German by the Rationalisierungs-Kuratorium der Deutschen Wirtschaft (RKW) [Board of Trustees of the German Economy for Rationalisation] (Schmidt, 2013). In this report, the role of the Controller as well as his/her importance for top management was stressed. The report and thus also the introduction of the Controller role aroused German-speaking academics' as well as practitioners' interest. As a result, a lively discourse emerged in which topics like the Controller's area of responsibility, hierarchical position, status or the level of novelty of this role had been discussed (Schmidt, 2013). However, even though in the 1950s and early 60s the role of the Controller was intensively discussed in various publications, it was not until the late 1960s that Controllers actually occurred in German business practice (Schmidt, 2013). Analyses of job advertisements of German researchers, however, showed that from this time onwards, the number of Controller positions continuously increased and the role became more and more established in business practice (Weber & Kosmider, 1991; Weber & Schäffer, 1998).

As mentioned above, the role of the Controller in German-speaking countries emerged based on the US Controller role template that was already established in US firms. In the German-speaking countries, however, the position of Controller was widely considered as a kind of "innovation" and thus, organisational actors first had to get used to it and learn to interpret this new role. Looking at the discourse about the role of the Controller, it can be argued that even in the 1970s and 80s it still appeared to be rather unclear what it actually is that Controllers do within the firm and what this role is or should be about. In this context, the role of the Controller was compared to that of a cost accountant or a bookkeeper. Some authors in this context mentioned that the introduction of the Controller is a mere renaming of the traditional cost accountant and should thus not be considered as an innovation but rather as an attempt of a traditional occupation group to look more modern (Weber & Kosmider, 1991). Other authors asked to what extent cost accountants and bookkeepers were actually able to "further develop" their role in order to become Controllers and act in a business- and management-oriented and not only in a numbers-, report- and past-oriented way. In light of this professional discourse, the role

of the Controller was often described as the “Navigator” of the organisation instead of “bean-counter”. Studies show that in this context, metaphors were intensively used in order to delineate the role as well as associated skills and tasks of the Controller (Goretzki, Schäffer, & Schmidt, 2013a). The juxtaposition of the accounting-oriented (negatively connoted) “bean-counter” role with more business- and management-oriented (positively connoted) roles such as the “Navigator” or later the “Business Partner” has been a dominant topic in the German-speaking professional as well as academic literature (Goretzki et al. 2013a). It seems noteworthy that most of the articles dealing with the role of the Controller were written in a somehow normative way and described what the role of the Controller is or should be. It can thus be argued that a practice of scripting the role is closely associated with the discourse about the Controller. An important arena in which the discourse about the actual design of the Controller role was discussed was the Controller Magazin, as the first German-speaking professional magazine for Controllers. The Controller Magazin (first published in 1975) was and today still is the members magazine of the ICV (Schäffer, Schmidt, & Strauß, forthcoming) and the most widely circulated professional magazine for Controllers. The Controller Magazin serves as a platform not only for Controllers but also for managers, consultants, and academics to publish articles about different management accounting (Controlling) and management accountant (Controller) related topics. One of these topics often thematised was and still is the role of the Controller as well as related topics such as Controller skills, organisational position, area of responsibility, or tasks. As we will show later in our analysis, from its first issue onwards, the Controller Magazin thus played an important role for the scripting of the role of the Controller. Over time, normative articles were complemented by empirical examples or practice-oriented case studies of Controllers or managers who described the transformation their Controlling functions have underwent and how the “new” role the Controllers started to enact was beneficial to their firm’s top and operational managers. Looking at the organisational level and thus the recipients of the discourse about the “new” or “changing” role of the Controller from “financial controller to business partner” (Kalmbach & Alexander, 2007) it appears that processes on the organisational level are, on the one hand, influenced or even driven by the discourse and, on the other hand, support and help to reproduce it by contributing to it based on their own “real life” examples. In this context, firms sometimes position themselves as a kind of “best practice” for a successful Controller role within the firm. Looking at the Controller Magazin, the interplay between production and reproduction of the professional discourse might especially be the case because the magazine – being the member magazine of the ICV – has an outstanding position within the professional community. However, it should be mentioned that the Controller Magazin is not the only “discursive arena” in which the discourse of the members of the ICV about the role of the Controller and other topics takes place. In addition to the Controller Magazine, the ICV publishes white papers on different topics, holds congresses and work groups in which members of the association can discuss and exchange knowledge and in which consequently a common understanding of the role of a Controller might be created and established. Moreover, the ICV developed and published (and thus started to diffuse) a specific mission statement for Controller. Also, the association has a website that provides information, blogs, and reports that often address the role of Controller. In the following sections we will discuss how within the ICV – as a voluntary professional association – the role of the Controller is discursively scripted in a direct as well as indirect way by the members of this normative community.

4.3 Institutional work in direct ways via role scripting

4.3.1 ICV ‘Controller Statements’ as a tool for scripting Controller roles

The ICV regularly releases so-called ‘Controller Statements’ representing the association’s perspective on selected topics related to the work of the Controllers. Statements (as a series) are published as online and printed versions. The statements are described as presenting the (aligned) results of internal opinion building processes within the association regarding a particular topic considered relevant for Controllers. Generally, from the perspective of the ICV, the statements should foster exchange of experiences within the ICV. In this sense, statements should support the diffusion of findings generated in the different work groups within the Controller community and based on this support the creation of a common understanding regarding particular topics. Overall, the statements published by the ICV should serve as guidelines for Controllers and present practice-oriented recommendations for action. The statements should thus help Controllers to solve problems of everyday business life and to deal with challenges related to their occupational work. Also they should give new impetus to Controllers and thus to enhance professional progress.

“The Controller Statements” provide detailed Guidelines for Controller work. [...] The Statements offer practice-related instructions to deal better and more successful with everyday-problems and challenges of Controller work. As guidelines and reference texts, they should foster problem-solving and give new impetus to Controller work.

Statements are thus an essential instrument of the ICV and an important part of the public expert discourse and opinion making within the Controller community. Statements make the broad know-how of the ICV available.

Statements thus express the ICV’s expertise regarding Controller topics and are an indicator of its service- and member-orientation. They aim to provide guidance concerning practice-related questions.” (Excerpt from an ICV document)

Basically, three parties are involved in the creation of a Controller Statement: a reviewer (typically a board member of the association), the author(s) (e.g. members of a regional or topical work groups), and a managing editor. A statement regarding a particular topic will only be published if there is a consensus between the three different parties involved. The statements published by the ICV basically cover the three following major topical areas or rubrics. First, there is the rubric “foundations and philosophy” which deals with notion, conceptual idea, and focus of what Controlling is and does. The second rubric called “Controlling Environment” deals with the organisational integration of Controllers and interaction with other staff functions. Third, there are statements dealing with particular Controlling tools and practices published under the heading “Controlling Instruments”. It is mentioned in a document describing the role of Statements that these are supposed to fulfil a sort of filtering function for the Controller community. In other words, the statements should highlight those specific topics that – from an ICV perspective – are considered most important for Controllers. In light of this, particular topics are stressed in the statement series whereas others are rather ignored. As will be shown in the following section, the role of the Controller and the creation of a common understanding of this

role was and still is considered relevant within the ICV community and thus the reason why a specific Controller Mission Statement was created and announced.

Role scripting and the ‘Controller Mission Statement’

Our analysis shows that the Controller Statements published by the ICV are an important element of the ICV’s role scripting efforts, especially the so-called “Controller Mission Statement” (CMS) [Controller-Leitbild]. Based on the CMS the role and area of responsibility of the Controller is described as follows:

“Controllers design and accompany the management process of defining goals, planning and controlling and thus have a joint responsibility with the management to reach the objectives.

This means:

- *Controllers ensure the transparency of business results, finance, processes and strategy and thus contribute to higher economic effectiveness.*
- *Controllers co-ordinate sub-targets and the related plans in a holistic way and organise a reporting-system which is future-oriented and covers the enterprise as a whole.*
- *Controllers moderate and design the controlling process of defining goals, planning and management control so that every decision maker can act in accordance with agreed objectives.*
- *Controllers provide managers with all relevant controlling information.*
- *Controllers develop and maintain controlling systems.” (Controller Mission Statement)*

The CMS can be understood as a script for occupational behaviour of Controllers, which locates the Controller within the ‘Controlling’ practice. This is interesting insofar as from the perspective of the ICV, Controlling is per se not just what Controllers do, but rather what Controllers and Managers do in terms of controlling/steering the organisation. The CMS is thereby supposed to express the ICV’s particular understanding. Furthermore, the CMS should motivate but also commit the members of the ICV to enact a particular role within the organisation. Even though Controllers enact a rather administrative and bureaucratic role within the organisation mainly characterised by reporting, monitoring and planning tasks, the CMS in its current version explicitly stresses that Controllers are co-responsible for corporate success. The current version of the CMS in this sense extends older versions that only emphasised the supporting role of the Controller. Members of the ICV mentioned in informal interviews that the announcement of the statement including co-responsibility as a characteristic of the Controller role preceded an intensive discussion among ICV representatives concerning the appropriateness of this aspect.

“The current Controller Mission Statement explicitly mentions ‘co-responsibility for target attainment’. In contrast, the previous versions only mentioned supporting service. Thus, the [current] Controller Missions statement commits Controllers to corporate success.

Therefore, related to the Controller Mission Statement is the [Controllers’] responsibility to ensure that within the existing scope of action the right and necessary things will be done to achieve the set targets.

Responsibility is defined as the duty and willingness to campaign for goal attainment or – more basic – the economic perspective according to Deyhle’s [WEG-Modell] (growth, development, profit).

For the Controller, economic responsibility also means, to give an account and in some circumstances to bear the consequences for measures and decisions.” (Excerpt from the Controller Mission Statement)

The CMS announced by the ICV was originally developed by the IGC, the International Group of Controlling of which the ICV as well as the Controller Akademie are member organisations. The IGC was founded in 1995 as a community of interest for occupational training as well as research on management accounting (Controlling). Today it comprises more than 20 European organisations. The objectives of the IGC as stated on their website⁸ are described as follows:

- *To promote the function and the role of controllers*
- *To be a forum for the exchange of ideas and experiences*
- *To serve as a platform for harmonising and developing the concept of controlling and the controlling terminology as well*
- *To maintain the interfaces with science and related fields of study*
- *To increase the market transparency and ensure quality in the field of training educational programmes in controlling*
- *To define the quality standards for the members of the IGC combined with providing a “seal of quality”*
- *To elaborate a basis for a later controller’s certificate*

As mentioned in the CMS document, the ICV itself played an influential role in the process of developing the statement. Further, it is mentioned in the corresponding document that the ICV mission statement aims to serve as a behavioural guideline for Controllers working within the firm. Moreover, it is mentioned on the first page of the document that the CMS reflects the ICV’s understanding of the “doing and actions of male and female Controllers [Controllerinnen und Controller] and expresses their work’s performance contribution”. It further says in the document that the “essence of the Statement is the application- and use-oriented interpretation of the Controller Mission Statement”. It can thus be argued that that the aim of the CMS is to effectively shape the actions and support the position of Controllers on the organisational level instead of merely fulfilling a symbolic function. In this sense the preface ends with the sentence “may it [the CMS] contribute to the strengthening of the role and function of the Controllers and

⁸ www.igc-controlling.org/EN/_igc/ziele.php

may it be useful and helpful for the male and female Controllers in their firms. This is why it was written”.

After the preface, the document includes a section about the “basic function and importance of a mission statement” describing the role of such a documents on a more general level. Hereby it refers to a dictionary definition of a statement [Leitbild] and standard textbooks definitions of the term Controlling (management accounting).

“For a company, an organisation, or a profession, or occupation, a mission statement is the guiding idea and basis for action. Internally and externally, mission statements should convey guidance regarding principles of action and decision-making.

In a succinctly way, mission statements comprise basic assumptions and goals and provide their owners and addressees with a distinctive profile.

A meaningful mission statement answers the question: ‘Who do we want to be?’” (Excerpt from the Controller Mission Statement)

Following definitions of the most important terms used in the statement, the authors of the statement elaborate on the importance of a mission statement for Controllers:

“A mission statement for the Controller function “expresses the purpose and self-conception of Controlling”.

The Controller Mission Statement offers an exemplary and model-like [mustergültig] framework. It formulates sententiously:

- *the role and functional image of Controllers,*
- *the activity profile and area of activity of Controllers,*
- *the goals striven for as well as the potential benefits.”*

(Excerpt from the Controller Mission Statement)

The authors’ explanations thus express the underlying idea and purpose of the CMS. In this sense the text emphasises the normative character of the statements and shows the authors’ inscribed intentions. The statement can be interpreted as being prescriptive and it aims at offering an “exemplary framework” Controllers can use as a basis for their actions and for the creation of a self-understanding. Even though it is acknowledged that what Controllers do is shaped by particular organisational characteristics (Ahrens & Chapman, 2000), the CMS nevertheless aims to provide a kind of “ready-made” role for the Controller or at least a framework or script for behaviour on which Controllers can rely in their daily work. The document thus tries to provide Controllers with a particular idea of what their role should be and what contribution they provide for/within the firm. In this sense, it can be argued that the CMS is supposed to serve as a kind of role script that shows Controller how to act appropriately. Moreover, it explains how their role actually contributes to the overall organisational “play”. In this sense, the CMS serves as a more or less generic script for Controllers and aims to provide them with ready-made answers for different questions related to their role.

“In the sense of a general framework for thinking and acting, the Controller Mission statement provides Controllers with answers [for the following questions]:

- *Who are we?*
- *What do we want?*
- *What are our goals?*
- *What do we accomplish and what benefit do we offer?*
- *How do we work?” (Excerpt from the Controller Mission Statement)*

Overall, it is stated in the document that the CMS is supposed to fulfil three different functions to support Controllers:

“The Controller Mission Statement thus fulfils different functions for the Controllers:

- *First of all, it has a **guiding function**, that is, it supports Controllers through location, clarification, and alignment. In a complex and dynamic professional life, it supports Controllers to find their way and shows them the way to individual professional success. On a fundamental level, the mission statement conveys goals and contents of Controller work.*
- *Moreover, the Controller Mission Statement has a **standardising function**. That is, it supports standardisation and creates normalisation [of the Controller function] by offering an exemplary [modellhafte] job description. So doing, the Controller Mission Statement defines a general quality and performance level and thus a standard for Controller work. In this sense, the mission statement fulfils an integrative task.*
- *If nothing else, the Controller Mission Statement fulfils a documentary function. It expresses the self-conception of Controllers and conveys, how Controllers do see themselves and how they present themselves publicly. An identity is the consequence of a clear mission statement (Deyhle). Corporate identity and mission statements are often closely related. A consistent Controller identity can facilitate the profession’s public reputation and can thus contribute to individual success.” (Excerpt from the Controller Mission Statement, our emphasis)*

The three functions of the CMS illustrate the normative character as well as the role scripting intentions associated with the statement. Furthermore, one can see that the statement should foster the standardisation of occupational behaviour within the Controller community. This appears interesting in so far as standardisation – as a kind of professional regulation – is something that is basically pursued by official (mandatory) professional associations equipped with the respective regulatory legitimacy to provide norms and standards for a particular profession. In the context of the ICV as a voluntary professional association it can be argued that

standardisation can not be achieved on a regulatory basis (the ICV holds no regulatory power) but rather on a more normative one and perhaps a kind of ‘ideological’ basis by means of diffusing and establishing statements throughout the Controller community that are considered as implicit rules within the community. Thus, standardisation of the Controller profession would in this context not appear in a “top-down” (i.e. predetermined by an official professional association and established through regulated education programmes) but rather in a more ‘bottom-up’ manner when more and more Controllers start to accept and use these statements as a basis for their occupational work. It might be argued that the CMS would only be able to foster standardisation within the Controller community when the members of the community decide to accept the guidelines (here, the CMS) as a norm for professional behaviour. Based on previous case studies that we have conducted in firms located in German-speaking countries and based on interviews with Controllers we would argue that it commonly appears that firms in which Controllers or managers are members of the ICV tend to use the respective statement published by the ICV as a guideline for their Controller department. As these statements or other publications such as articles in the Controller Magazin have an ICV ‘label’ they seem to have legitimacy on an organisational or individual level (see e.g. quote below taken from Goretzki, et al., 2013b, p. 58).

“What is a Controller? ... what do we actually expect from her or him? We have a list of guiding principles [the ICV CMS] ... and we’ve even framed it ... At one of our [internal] international Controller meetings, we distributed the mission statement to all our Controllers ... and there were Controllers from local subsidiaries who came to me and said: “Now I know what you expect from me ... and I really want to do it!” I feel that to have these guiding principles for Controllers and to carry them to all our subsidiaries was a very important milestone.” (Controller medium-sized company headquartered in a German-speaking country, ICV member)

Based on interviews and case studies we have conducted for previous research projects, we would argue that the CMS – as a role scripting device – does not only fulfil a symbolic function for the ICV but is also relevant on the organisational and individual level.⁹ Further support for this organisational impact of the CMS comes from a study conducted among the DAX 30 companies which showed that almost two thirds of these listed firms actually use a CMS (Weber, 2008).

The authors of the CMS explicitly emphasise that the statement should support Controllers to promote their position as well as the “label” Controller itself within the organisation, facilitate Controllers to achieve occupational attainment, and serve as a “marketing” tool for Controllers. In this sense, the CMS does thus not only address Controllers but indirectly also their

⁹ Because the present paper represents work in progress and our data collection is still ongoing we would have to conduct more interviews with companies associated with the ICV to further corroborate our proposition. Our main argument for the present paper, however, would be that the CMS – as a guideline for professional action – represents a device for directly shaping the role of Controllers within the normative ICV community.

counterparts (e.g. managers, other professionals working in different functional areas, etc.). By using the CMS as a framework for interpretation, managers and other Controller counterparts should be enrolled and share the particular notion of the Controller promoted by the ICV.

“Overall, the Controller Mission Statements, on the one hand, has an external effect in the sense that it explains and conveys the “brand” Controller [to other members of the organisation]. On the other hand, it has an internal effect as it supports Controllers in their individual process of self-discovery as well as their professional positioning and consequently their professional success.

[...]

The mission statement helps practising [praktizierenden] Controllers to position themselves within their company, to get involved in a particular area of responsibility, as well as to integrate themselves in the structures and processes of the company in a goal-oriented way.

[...]

The mission statement also supports the theoretical work about the Controller and Controlling. By providing a more detailed definition of the term “Controller” as well as a more intense analysis, [the statement] supports and facilitates the explanation and clarification of this term.” (Excerpt from the Controller Mission Statement)

The authors’ wording in the CMS emphasises the normative character of the statement, which is illustrated in the exemplary quote below. In the excerpt from the document below, the authors make reference to Albrecht Deyhle (though without referring to a specific publication) who is a renowned person in the German-speaking Controller community. It can be interpreted that Deyhle is indirectly involved in the authors’ role scripting work because the reference to Deyhle confers the statement legitimacy and strengthens the arguments made.

“Mission statements engender commitment [Engagement] (Deyhle). In this sense, the ICV’s Controller Mission Statement should have motivating and binding effects on the ICV and its members.” (Excerpt from the Controller Mission Statement)

In addition to presenting the CMS itself, the authors of the statement present ‘ready-made’ written interpretations of the different topics mentioned in the statement. That means that particular aspects (e.g. differences between Controlling and Controllers, co-responsibility of Controllers, what does planning/reporting/giving feedback – as important tasks – mean in the Context of Controller work) mentioned in the mission statement are elaborated on. Furthermore, the appropriate or even necessary context of Controller work – described as a kind of

prerequisite for appropriate role enactment – is described by the authors. For instance, it is mentioned that a Controlling (management accounting) system must be in place within the organisation (e.g. “Controllers need a Controlling system”, “Controllers need hard as well as soft skills”, or “Controlling is integrated in the management process or management cycle [Führungszyklus]”). It can thus be argued that the authors of the document do not only aim to help Controllers to interpret the statement but also try to foster common and prevent divergent interpretations.

Overall, the preliminary findings of our ongoing research show that the so-called ‘Controller Statements’ are an important role scripting device within the ICV as a voluntary professional association. The role and importance of the statements was also stressed in an interview with an active member of the ICV who is frequently involved in the development of statements. The interview partner also mentioned that the Controller Mission Statement was developed because other professions who went through similar development processes (e.g. logisticians) already had such statements and thus served as role models.

“Interviewer: How come that there was no professional body for Controllers before [i.e. prior to the foundation of the ICV, which still is not an official professional body]?”

Interviewee: I ... I think ... but this is just my subjective impression. You know, Controllers did not have a traditional [professional] image ... there was not a real outline of a profession. It was just something. Maybe [there will be an outline of the profession] in ten years. The bookkeepers have always been more traditionally represented. I was surprised that the logisticians have taken on this dimension so fast. Similar to how we [Controllers] did, one can say, logisticians emerged only in the 80s, maybe 90s.

Interviewer: So they are also a very young profession and fulfil a cross-divisional function.

Interviewee: Right, they also enact a cross-divisional function. But they evolved in a brutally dynamic way. But additionally the Controller image is highly mixed. When I take a look at our work groups, then there are the traditional representatives [of the Controller profession] where you just think about running away thinking “it is easily compressible that everyone hates [her/him]”. That is how it still is. It might get better when the next generation moves up.

Interviewer: But can one draw one picture of such a heterogeneous group?

Interviewee: We just sat down and kneaded [geknetet] for years. The current mission statement took years and there were different interest groups involved. Everyone rightly saw the Controller in a different way. But the benchmarks were the chartered accountant [Bilanzbuchhalter] and the

logisticians and we said “we have to do it [develop a mission statement], we need it. We have to offer some guidance.” (Interview with an active ICV member)

Interestingly, the interviewee also recounted that Controllers need to be convinced that the mission statement is a good idea and that they need it because Controllers are often afraid and say that they do not want to be ‘scientised’ [verwissenschaftlicht]. So the process of creating and establishing the mission statement presumes some kind of persuasion even though it is originally supposed to support Controller work within the organisation.

4.3.2 Role scripting and the *Controller Magazin*

In addition to the statements published by the ICV, the Controller Magazin (the ICV member magazine) serves as a discursive platform for role scripting activities and hence supports the institutional work carried out by those members of the Controller community who try to promote the entrenchment a specific Controller role within the community. In this sense, during the previous 26 years, numerous articles have been published in the Controller Magazin dealing with the role as well as related topics such as work, skills, training and organisational issues related to the Controller. Even the first article published in the first official issue of the magazine in 1976 written by Deyhle himself addressed the role and position of the Controller with an article entitled “Controllers: excellent prospects”. The article thereby starts with a broad definition of who actually counts as a Controller. It is noteworthy that in the early and mid 1970s there was no collectively shared understanding of what Controllers actually do. Also it was not clear who actually fulfils or should fulfil this particular position within the organisation. In the article mentioned above, Deyhle provides a broad definition, which comprises different positions within the organisation. Based on the definition provided, there would be a range from cost accountants to CEOs who can consider themselves Controllers.

“Controllers are employees in cost accounting departments, group leaders, department heads, commercial directors and CEOs. That means people who want to make it to the top.” (Deyhle, 1976, p. 1)

The article mentioned above further stresses the need for advanced training and knowledge exchange within the Controller community. Both aspects were and today still are offered by the Controller Akademie and the ICV who were thus presented as ‘partners’ of the Controllers who want to accompany the latter on their professional career: Any role and work of the Controller was directly connected to the Controller Magazin and the ICV, thus seeking to establish themselves as the normative authorities in the discourse on the Controller role and thereby to strengthen their position within the community.

Furthermore, the importance of intensive knowledge of operational processes [Realprozesse] and management was stressed in that article and presented as a basis for the work of Controllers. The argument that Controllers need expertise regarding Controlling and accounting systems as well

as local and operation knowledge to successfully fulfil their role within the organisation was not only stressed in that particular article. Rather, it is a topic covered in a large number of articles that followed throughout the following years and still today articles are published dealing with topic, especially articles describing the more business- and management-oriented role of the Controller.

Overall, the Controller Magazin served and still serves as a platform for community building, knowledge exchange, and role scripting. From the first issue onwards, the magazine was positioned as a knowledge store as well as a platform to inform the members of the Controller community about recent developments within the ICV and the Controller Akademie. The magazine should thus support the diffusion of particular topics throughout the community. Furthermore, the magazine should help Controllers to progress in their daily work by providing information about state of the art Controlling practices.

A profile of the Controller Magazin dealing e.g. with the mission and target group of the magazine had been published in the two first official issues of the magazine in 1976 and stated the following:

“Mission [Aufgabe]:

Periodical service publication for organisational praxis; interpretation service regarding accounting, corporate planning as well as management by objectives related questions; collecting point for the output of the Controller Akademie and the Controllerverein [ICV]. [...] The CM will be a ready to hand deposit for tools for the daily Controller work.

Target group:

Executives and experts in the Controller function; that is, business management, finance and accounting, corporate planning, management reporting. Also, operative managers in the sales, production, R&D, materials management, or HR department who want to be informed about the use of Controlling practices and the Controller jargon.” (Excerpt from the first Controller Magazin issue)

From the first issue onwards, the community spirit has been stressed in the magazine and Controllers have been invited to actively participate in this community discourse. Thus, until today, members of the German-speaking Controller community – especially those related to the ICV – use the Controller Magazin as a platform to shape the Controller role by promoting a business- and management-oriented role script. In this sense, role-related issues have been addressed in numerous articles written by different members of the Controller community (e.g. Controllers themselves, managers, consultants, and academics). Our preliminary, qualitative analysis (not yet finally ready quantitatively) indicates that the articles often provide guidance for Controllers that should help them to strengthen their position within the organisation or particular organisational functions (e.g. the role of the Controller in R&D, marketing, sales, etc.). Like the CMS described above, the articles published in the Controller Magazin enjoy the legitimacy of the ICV (as a member magazine) as well as the legitimacy that results from the fact that a particular article dealing with a specific topic was published in a renowned magazine.

Interviews with Controllers showed that the ideas published in the articles have a ‘truth-like’ and consequently guiding character for the members of the Controller community. We would thus argue that in addition to the Controller Statements, Controller Magazin articles dealing with the role of the Controller – especially those written in a normative or prescriptive way – serve as role scripting devices and support the shaping of the role within the Controller community. Our preliminary analysis of Controller Magazine articles shows that authors hereby typically stress business- and management-oriented and hence more influential and positively-connoted roles of Controllers and try to disrupt more negative role images that are considered less influential within the organisation. Controllers are hereby usually delimited from other accounting-related and more technocratic professional groups such as bookkeepers or traditional cost accountants. This was especially the case in articles published in the 1970s and 80s when the diffusion of Controllers within the German-speaking business field flourished and authors tried to give sense to this professional group.

From a direct role scripting perspective, the interesting point is that from the first issue onwards, members of the Controller community have been encouraged to participate in the Controller Magazin discourse and thus to submit articles. Articles should thus not only be written by ICV officials and have a ‘top-down’ character. Rather, Deyhle encouraged practitioners to be part of the discourse (even though he did not want the role of the Controller to be questioned critically). In an informal interview, the editor of the Controller Magazin stated that the magazine makes it as easy as possible for practitioners to publish their articles. Furthermore, he recounted that while initially Controllers or managers often wrote articles to promote their companies, nowadays more and more consultants – working together with public relations agencies – submit articles to the Controller Magazin. But not only consultants seemed to realise that the Controller Magazin with its 10,000 copies per issue can be a lucrative platform to spread particular ideas throughout the Controller community. In this sense, also academics publish articles in the Controller Magazin, even though the ICV (unlike e.g. CIMA) does not fund research projects. Even though the ICV does not support researchers monetarily, the Controller Magazin is still considered as a tool to increase ‘business impact’ because contrary to academic papers these articles are read by a larger number of practitioners.

4.4 Institutional work in indirect ways via practice framing

As we saw above, the ICV not only produces statements addressing the organisational role of Controllers or regarding the relation of Controllers vis-à-vis other professional groups in a direct manner but also issues statements on “methods and instruments”. While thus, the ICV as a professional association could be seen as an actor in the diffusion of tools (e.g. Swan & Newell, 1995; Parush, 2009), our analysis focuses beyond this on demonstrating an indirect scripting of the role of the Controllers by the means of promoting a particular selection of tools on the one hand as well as by outlining particular uses and the involvement of Controllers of these promoted tools on the other hand. As the selected pieces of empirical evidence below will show, the ICV therefore also indirectly scripts the role of Controllers. This indirect form of institutional work is indirect in two ways: First in that role scripts are conveyed as appendant to the respective tools (e.g. in the Statements of the ICV or publications in the Controller Magazin), thereby not standing in the limelight but being mentioned only indirectly and along the way. Second, the

scripting is indirect because the discourse on particular tools might per se reach a broader audience, such as managers in organisations, than statements that directly address the role of Controllers, which may be more targeted and confined to management accountants in the first place. Thus, by including for example a “business partner” role of Controllers in the descriptions of the effective functioning of a particular tool, a manager who is interested in the functioning of a particular tool will be likely to perceive a “claim” of management accountants regarding the ownership of such a tool or a particular organisational role of management accountants that comes with a potential implementation of the tool.

Our analysis of this indirect scripting of management accountants’ role was based on a search of these expressions in the “method and instrument”-statements of the ICV as well as of a book published by the ICV regarding the following instruments or practices: Modern forms of budgeting, the Balanced Scorecard, medium-term business planning, IFRS, customer-oriented sales controlling, operative planning and budgeting, profit center controlling, project controlling, process costing, process-oriented risk management, strategic planning, target costing, Basel II ratings, and value-based management. In addition, we searched a professional forum regarding a discussion on budgeting and Beyond Budgeting as well as a statement issued by the ICV to defend “traditional budgeting” techniques against “attacks” it received by proponents of Beyond Budgeting. As a further and yet future part of our analysis, we comprehensively search(ed) the Controller Magazin for particular issues regarding roles of Controllers.

The analysis of indirect ways in the discourse around particular tools reveals a number of patterns regarding the positioning of management accountants.

First, and rather often, the discourse contains particular statements regarding the ownership of particular tools. In these instances, the ICV leaves no doubt that a particular tool should be handled and run by management accountants in an organisation which is visible in a normative undertone as the following examples show regarding the Balanced Scorecard:

“The Balanced Scorecard is a tool for management and Controlling. It is to be coordinated by Controllers. [...] Controllers are to be involved.” (ICV-Statement on the Balanced Scorecard)

“Organising this learning process [resulting from Balanced Scorecard implementations], beginning with the support of strategic project management and spanning as far as organising workshops to revise the target system of the Balanced Scorecard is principally the job of Controllers.” (ICV-Statement on the Balanced Scorecard)

“Interviewer: Which role is it that controllers play in budgeting? Company respondent: As a process owner, Controllers carry the responsibility for budgeting. Controllers also develop top-down planning. Further, they are moderators between the executive board, who gives orientation [to the organisation], and the line or staff functions, who are planning their bottom-up-budgets. Controllers work very closely together with the line and staff functions and are thus contact persons in the daily exchange of information.” (Book on “modern budgeting”)

Given that fact that the Balanced Scorecard has been devised as an innovation that should not only improve performance measurement (Kaplan & Norton, 1992) but also support the implementation of strategy (Kaplan & Norton, 1996) and thereby transform the job of performance measurement into strategic management (Kaplan & Norton, 2001), a management accountant who handles the Balanced Scorecard would automatically improve his organizational positioning by moving to higher echelons. Beyond these statements referring to the Balanced Scorecard, management accountants have the potential in general to extend their organisational importance depending on the particular tool that is presented, and, as the example on “modern budgeting” shows, their importance is reinforced not only for innovations but also for improvements to current practices.

Second, we also found instances in which a current task profile or particular role of management accountants is conducive to a more successful implementation and running of an instrument, again illustrated by the Balanced Scorecard (which assumes a large overall share of the endorsed instruments).

“Design your Balanced Scorecard in such a way that it integrates seamlessly into your [existing] management control system [i.e. project management and controlling, planning and budgeting, and strategic and operational reporting].” (ICV-Statement on the Balanced Scorecard)

Here, it is assumed that a coupling of organisational practices that are already within the purview of management accountants, such as planning, budgeting, and reporting, with the Balanced Scorecard would be beneficial to implementing organisations. This of course has important consequences. Given that several instruments might have been intended to serve a more generalist role within organisations, it is not necessarily straightforward to assume that it should be management accountants to be responsible for new innovations at the expense of line management themselves, business development or other support functions, for example. As the following quote shows, this upward and managerial positioning of management accountants comes at the expense of more traditional functions around reporting which can be delegated to information systems:

“Compact systems give Controllers the opportunity to focus on their role as a sparring partner of management and not to drown in data gathering, validation, and consolidation of planning results.” (Company example in book on “modern budgeting”)

Third, some instances even presented a particular understanding of management accountant role as business partners as a precondition of the introduction of management instruments such as with “modern budgeting” which is an ICV-version of improved traditional budgeting:

“The introduction of ‘modern budgeting’ assumes a modern understanding of management with a high amount of individual responsibility in operating units as well as a Controlling in a ‘business partner’-way with a high level of business comprehension and assertiveness.” (Company example in book on “modern budgeting”)

“The Controller as a pilot – depicted with the metaphor of a ship navigator: The Controller is the navigator on board who understands to give competent advice to management and to highlight surprises early on: ‘Controlling does not need surprises’” (Company example in book on “modern budgeting”)

Given that these few instances assume a particular role as given, it may be the case that organisations rethink the role of management accountants before embarking on the introduction of a particular practice. In the second case, mentioned above, an organisation could well work with a particular tool also with management accountants subscribing to a more traditional role script, but it would be possible to implement a particular tool without changes to the role of management accountants. In the third case, however, the instrument is depicted as being futile without a particular management accounting role to begin with.

In general, we also noted that there was particular stress put on a decentralized organisational setup of the management accounting function which was salient in the ICV writing about “modern budgeting”:

“The decentralized orientation of our Controlling caters for a close interaction with line and staff functions. This improves the appreciation and acceptance of Controllers as an internal service provider and a process- and strategy consultant.” (Company example in book on “modern budgeting”)

As demonstrated with the above quote, we see a particular assumption on the management accountant role in decentralization since by writing about decentralization in the context of “modern budgeting”, the management accountant is automatically brought closer to the line function where he can assume a business partner role more easily.

To summarize, the above instances all illustrate that beyond direct statements on the role of the controller which would spread through the popularization of mission statements, there are various ways of indirect role scripting through the ICV which serve to instill a business partner role within organizations that show an interest in particular tools and practices. We see these normative claims to ownerships of particular practices that engender a business partner role, the statement regarding an improvement of a practice given a business partner role, or the assumption of a business partner role as a precondition for practices to be implemented to lead to the institutionalization of a business partner role script not only amongst management accountants themselves but also in surrounding professions and managers who will be confronted with this type of institutional work when they are informing themselves about certain practices.

5 CONCLUDING DISCUSSION

The paper documents an ongoing study that aims at contributing to our understanding of how professional roles are scripted within normative communities (Parush, 2009). To do so, the paper

draws on an institutional work perspective (Lawrence & Suddaby, 2006) and uses the Controller profession in German-speaking countries (Messner, Becker, Schäffer, & Binder, 2008; Goretzki, et al., 2013b; Schäffer, et al., forthcoming) as an example to explore in what different ways the role of a profession can be scripted and framed within a voluntary professional association, namely the Internationaler Controllerverein e.V. (ICV). It has been argued that roles arise when shared or taken-for-granted understandings arise within a social group that particular activities belong to particular groups of actors (Scott, 2008a). The paper hereby argues that particular roles do not arise and evolve “out of thin air” but are crafted by different institutional workers like, in the case of the Controller, members of particular normative communities. Considering the agency involved in these kinds of work, we argue that professional roles are not neutral or objective social phenomena existing “out there”. Rather, they are instilled with different interests of actors who participat(ed) in the creation and institutionalization of the professional role. Our study suggests that the processes in which different actors with different interests participate in a process of establishing a particular role can especially be observed for those professions that are not regulated on a statutory basis by mandatory professional associations. In this sense, the paper contributes to the literature by stressing the role of voluntary professional associations and their influence on institutionalisation processes (Greenwood, et al., 2002). Furthermore, by shedding new light on the creation of professional roles the paper contributes to institutional research (e.g. Reay, et al., 2006; Chreim, et al., 2007). Even though (professional) roles are powerful social institutions, their creation and change has been widely ignored in recent research on institutions. The present paper hereby draws on an institutional work perspective and shows how a professional role was and still is crafted and scripted within a professional community. The paper hereby argues that as products of processes of social construction, particular roles host the preferences and interests of different groups. Furthermore, it suggests that roles are legitimated discursively and established through normative pressure exerted on a peer group basis.

In the present paper, the Controller profession in German-speaking countries is used as an empirical example to illustrate role scripting work within a community. Based on our study, we would suggest that roles of professions are shaped within professional communities and through different social mechanisms. An important mechanism hereby is the normative pressure exerted on community members to adopt a particular role. Normative pressure hereby arises from depictions of the appropriateness of particular roles and associated practices presented and diffused on a discursive level. Our analysis shows that these depictions are often presented in an explicitly or implicitly prescriptive way and promote desirable or appropriate behaviour of community members. In so doing, the respective authors put other members of the professional community under peer-group pressure to adopt particular ways of acting and thinking to become a legitimate member of the group. In light of this, we would argue that the development and institutionalisation of particular roles for professions can be understood as a process in which members of the community present particular ideas or templates, which – assuming that they are accepted – can then be drawn upon by other members to guide acting and thinking. However, the latter should not be considered neutral consumers. Within the professional community studied, and as we see it, a further factor that distinguishes voluntary from mandatory professional associations, actors implementing and reproducing particular ideas and role images presented on a discursive level were free and even encouraged to not only “consume” and reproduce but also to actively and in participatory ways shape ideas presented within the respective professional discourse. Over time, specific “normative devices” like e.g. guidelines or templates for action (e.g. Controller Mission Statement) promoted within the community would gain legitimacy and

consequently shape the profession's role. Legitimising of particular normative devices would, in turn, encourage members of the community to adopt or further develop particular role scripts or otherwise provide counter proposals. However, it can be argued that the more revolutionary new ideas presented within the community are, the more legitimacy and power the proposer would need to have and the more effort s/he would have to make in order to convince other members of the community to accept a counter-idea and confer legitimacy to it. Counter-proposals to established scripts would thus again require institutional work on the part of the proposer.

Overall, we refer to this collective process of socially constructing a role within a professional community as role scripting. Furthermore we argue that role scripting is a form of institutional work as it is a form of purposively acting upon professional roles and practices and thus important institutional arrangements. Role scripting work within a professional community would also presume a certain degree of agency and power on the part of the members of the professional community. Here, we would see differences between professions regulated by mandatory professional associations and those promoted by voluntary professional associations. In the case of the latter even membership presumes some kind of voluntarism and interest because it is not officially required. Furthermore it can be argued that the members of these associations have more opportunities to take influence on the proceedings within their association.

Our study of the Controller profession in German-speaking countries reveals two different though closely related forms of role scripting that we would refer to as direct and indirect role scripting. In terms of direct role scripting, we identified efforts of different ICV members aimed at establishing a specific business- and management-oriented role for the Controller by means of deploying particular normative devices like e.g. guidelines or mission statements and promoting them on a discursive level. The promotion of normative devices took and still takes place through, for instance, documents published on websites or articles in professional magazines that serve as vehicles for normative pressure. We suggest that these normative devices address the professional role of the Controller in a direct way because members of the community use them to provide explicit templates for appropriate Controller behaviour. It can thus be argued that members of the community purposively contribute to the discourse in order to contribute to the scripting of the Controller role. Even though basically all member of the community are free and even encouraged to contribute to the discourse, our study shows that normative devices are often provided by actors who have a particular standing within the community (e.g. officials of the ICV, academics, or practitioners from renowned companies), thus at least questioning a open participation. It can be interpreted that the standing of the author confers legitimacy to the presented ideas and encourages other community members to use them as a basis for their acting and thinking (Phillips, Lawrence, & Hardy, 2004). Empirical examples presented in this paper are the Controller Mission Statement (CMS) but also practitioner-oriented articles about the role of the Controller published in the Controller Magazin authored by Albrecht Deyhle or other officials of the ICV or professors for Controlling. The CMS presented in this paper is one example of a concrete guideline for Controllers' professional work and thus a normative device to perform direct role scripting. As illustrated in the present paper, the Controller Mission Statement should not only help Controllers to specify and standardise their role, position themselves within the organisation, and succeed in their careers, but also promote their profession vis-à-vis different counterparts within the organisation.

Our analysis shows that normative devices like the CMS should lead to a standardisation and “normalisation” of the Controller role. It can be assumed that the intended standardisation of the role would appear when scripts that are discursively diffused within the professional community would be accepted, used, and internalised by the members of the community. If this is the case, and our study proposes several pieces of evidence for this causality, normative devices might become normalising devices regulating the profession. However, because Controllers like other professions are often not certified based on standardised training programmes organised by mandatory professional associations, it can be argued that for these professional groups normalisation would only appear in a ‘bottom-up’ instead of a ‘top-down’ manner. In other words, due to the lack of regulatory power of the professional associations and their voluntary basis, normalisation might only result from the willingness of the members of the professional group instead of coercive pressure. In other words, because there is no statutory-based certification or standardisation through standardised and regulated training programmes, normalisation would only appear within these particular professional groups, if more and more professionals willingly use the scripts provided within the respective community as a basis for their acting and thinking. However, professionals like Controllers first have to be persuaded to adopt particular scripts and to transfer them to the organisation level. We would argue that persuading community members seems to be even more important for members of professional groups like Controllers because – as already argued above – even the membership in related associations like the ICV is usually voluntary and costs money (member fee). Therefore, from the perspective of the professionals, the membership should have a benefit because otherwise they would cancel or even not go for a membership. To develop more profound propositions regarding these issues and as a further step in the ongoing research project we will analyse Controllers’ participation within the ICV as well as the perceived benefit they get from this membership in more detail.

Regarding the second form of role scripting, that is, indirect role scripting, our results give shape to a more deliberate and agentic depiction of professional associations in furthering the organisational role of their adherent members. To date, much literature has often evidenced that the introduction of a particular practice has changed power relations within a firm. Regarding Activity-based costing, for instance, Bhimani and Pigott (1992) found that there was a change in status and power relations after the implementation of the new costing technique. Similarly, Friedman and Lyne (1995) stress that the introduction of new accounting and control instruments represent fundamental changes in organisation culture as well as affect the way the finance function relates to the organisation. While these empirical insights show the rather “unintended” outcomes of the implementation of a particular instrument as regarding power and working relationships, our evidence points towards a more “intended” change of organisational roles through the implementation and propagation of certain instruments. Like the direct form of role scripting, the indirect form thus aims at shaping the role of the Controller or establishing a particular role within the community. Thus, indirect role scripting that aims at positioning Controllers in the context of particular management practices such as the Balanced Scorecard or budgeting thus facilitates a more business- and management-oriented professional role within the respective professional community as well as the broader business field. It can thus be argued that like the direct form described above, indirect role scripting aims at establishing a particular role and consequently supports efforts directed at a normalisation of the Controller role.

As discussed above, regulation, standardisation, and normalisation of the professional role seem to be relevant topics not only for the classical professions but also for professions like Controllers. The intention for normalisation can thus be considered as an important element or even a driver for role scripting efforts within a professional community. However, unlike classical professions, the paper indicates that for professions, normalisation should be achieved on a moral instead of a statutory basis, because the latter does typically not exist. Our analysis of the Controller community discourse as well as informal interviews conducted with Controllers show that particular ideas de- and/or prescribing appropriate professional behaviour should and even effectively put Controllers under some kind of moral pressure and to guide them to adopt particular roles (see also Goretzki, et al., 2013b for a micro-analysis of this phenomenon). In a number of articles published in the Controller Magazin (especially from the 1970s) the authors, for example, explicitly state that only those organisational actors who perform particular tasks are to be considered or are allowed to call themselves Controllers. Following this idea, not only members of the accounting department might become considered Controllers but also other groups within the organisation that are or feel themselves responsible for a particular set of tasks. In one article, for example, it has been stated that even a bookkeeper can become a Controller if s/he does not only act as the organisation's historian but rather uses information for planning and supporting managerial actions. The analysis of the discourse thus shows that a community-wide normalisation of the Controllers' role is closely related to direct and indirect role scripting work and the implementation of what could be called "ideological controls" (Alvesson & Kärreman, 2004) organising and regulating the professional group. It thus seems that besides regulative and more official ways to organise a profession like certification or control over education, there are also 'softer' forms of regulation, which especially seem to appear within communities of professional groups like the Controller profession studied in the present paper. These 'softer' forms of professional regulation tend to draw on the mechanisms of normative and peer group pressure rather than regulative or coercive pressure that has a statutory basis.

This study aims to contribute to processes of role scripting on a more general level and empirically focuses on the Controller. Besides the particular professional group studied in the present paper, one can recently identify a large number of professions that are not regulated on a statutory basis by official mandatory professional associations but rather by normative communities and voluntary professional associations that act on a discursive level to act upon the design and standing of a particular profession. Based on our study we would argue that like mandatory professional associations, voluntary ones take up an influential and structuring role. However, whereas the role of professional associations as institutional actors has already been analysed in different studies, rather little is known about voluntary professional associations and how their members actually engage in institutional work directed at shaping and organising a profession. It can be argued that the members of those particular normative communities draw on their individual experiences, interests, preferences, and resources to act upon the collective construction of legitimated roles on a more institutional (macro) level. Further studies in this area are needed and would follow recent calls for research on the influence of the individual level (i.e. individual actors) on the institutional level (Chreim, et al., 2007).

In interpreting the results of this study, we would like to point out some of its limitations. Beyond its yet incomplete analysis of the collected data, our study is limited in that it mainly analyses the discourse brought forward by the ICV in its various publications as well as the intentions behind these various publications as evidenced through the interviews we conducted

with relevant individuals engaged with the ICV. Yet, our study provides only little data as to the interaction between this discourse and the actual outcome or functioning of, for example, mission statements (direct role scripting) or tool implementations (role scripting via practice framing) on the organisational level. While this is also true for other studies of institutional work that use similar types of data as we do, we are confident that this link exists through our interactions with interviewees from adherent member firms. However, we reference several studies that show the importance of, for example, mission statement in large firms in Germany (Weber, 2008) or the deliberate use of the ICV's mission statement in a particular member firm (Goretzki, et al., 2013b).

Appendices

Interview schedule

<u>Organi- zation</u>	<u>Duration [min]</u>	<u>Interviewee position</u>
ICV	60	Two active members professional association
ICV	60	Active member professional association
ICV	80	Active member professional association
ICV	120	Active member professional association
ICV	60	Active member professional association
CIMA	80	Active member professional association
tbc	-	tbc / ongoing

Public observation

<u>Organi- zation</u>	<u>Duration [min]</u>	<u>Interviewee position</u>
ICV	-	Annual congress professional association
tbc	-	tbc / ongoing

Table 1: List of interviews and public observations conducted to date

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