



Economia Aziendale Online

Business and Management Sciences
International Quarterly Review

How do management accountants add value to business? A multiple-role model

Stefano Baraldi, Antonella Cifalinò

Pavia, September 30, 2026
Volume 17 – N. 3/2026

DOI: 10.13132/2038-5498/17.3.943-970

www.ea2000.it
www.economiaaziendale.it


PaviaUniversityPress

How do management accountants add value to business? A multiple-role model

Stefano Baraldi

Full Professor of Management Accounting.

Department of Economics and Business Management Sciences, Faculty of Economics, Università Cattolica del Sacro Cuore. Milan. Italy.

Antonella Cifalinò

Associate Professor of

Management Accounting.

Department of Economics and Business Management Sciences, Faculty of Economics, Università Cattolica del Sacro Cuore. Milan. Italy.

Corresponding Author:

Antonella Cifalinò

antonella.cifalino@unicatt.it

Cite as:

Baraldi, S., & Cifalinò, A. (2026). How do management accountants add value to business? A multiple-role model. *Economia Aziendale Online*, 17(3), 943-970.

Section:

Refereed paper

Received: July 2026

Published: 30/09/2026

ABSTRACT - SOMMARIO

This paper reviews the extant literature to develop a value-centred multiple-role framework for management accountants (MAs) as business partners and, more importantly, to explain how these roles can coexist and evolve through dynamic pathways that generate different forms of value. Drawing on leading English-language accounting journals, supplemented by relevant books and professional reports, the paper uses role theory to map the variables examined in prior studies through a Marimekko chart and integrates the MA and human resource (HR) business partnership literatures to develop a multiple-role framework for MAs. The findings are fourfold: (i) a comprehensive mapping of the variables and models used in prior research to investigate MAs' roles; (ii) a classification of existing models of MA role evolution into four typologies; (iii) a novel multiple-role framework of MAs as business partners comprising four role archetypes (bookkeeper, performance officer, business advisor, and strategic partner); and (iv) three dynamic pathways (role specialisation, role replacement, and role expansion) through which MAs adopt and combine one or more role archetypes. The application of role theory complements prior studies that provide fragmented evidence on MAs' roles. By integrating the MA and HR business partnership literatures, the paper suggests that MAs may simultaneously enact, and move across, multiple business-partner role archetypes depending on how they create substantive, rather than merely declared, value for other managers. In doing so, the framework also contributes to the debate on hybridisation by conceptualising hybrid MA roles as evolving multiple-role configurations in which control- and business-oriented behaviours may coexist, generating tensions between independence and involvement that are continuously negotiated through interactions with organisational counterparts. Overall, the paper highlights the inherent complexity of MAs' business partnerships.

Questo articolo esamina la letteratura esistente con l'obiettivo di sviluppare un framework a ruoli multipli, incentrato sulla creazione di valore, per i management accountant (MAs) che agiscono come business partner e, soprattutto, di spiegare come tali ruoli possano coesistere ed evolvere attraverso percorsi dinamici capaci di generare differenti forme di valore. Basandosi sulle principali riviste internazionali di accounting in lingua inglese, integrate da libri rilevanti e report di carattere professionale, l'articolo utilizza la teoria dei ruoli per mappare, mediante un grafico di Marimekko, le variabili analizzate negli

studi precedenti e integra la letteratura di business partnership dei MAs con quella relativa alle risorse umane (HR), al fine di sviluppare un framework a ruoli multipli per i MAs. I risultati sono articolati in quattro contributi: (i) una mappatura completa delle variabili e dei modelli usati in ricerche precedenti per indagare i ruoli dei MAs; (ii) una classificazione dei modelli esistenti di evoluzione dei ruoli dei MAs in quattro tipologie; (iii) un nuovo framework a ruoli multipli dei MAs come business partner, articolato in quattro archetipi di ruolo (bookkeeper, performance officer, business advisor e strategic partner); e (iv) tre percorsi dinamici (role specialisation, role replacement e role expansion) attraverso i quali i MAs adottano e combinano uno o più archetipi di ruolo. L'applicazione della teoria dei ruoli integra gli studi precedenti, che forniscono evidenze frammentate sui ruoli dei MAs. Integrando la letteratura sulla business partnership dei MAs e delle risorse umane, l'articolo suggerisce che i MAs possano contemporaneamente attuare e attraversare più archetipi di ruolo come business partner a seconda di come creano valore sostanziale, e non meramente dichiarato, per altri manager. In questo modo, il framework contribuisce anche al dibattito sull'ibridazione, concettualizzando i ruoli ibridi dei MAs come configurazioni evolutive a ruoli multipli in cui comportamenti orientati al controllo e al business possono coesistere, generando tensioni tra indipendenza e coinvolgimento che vengono continuamente negoziate attraverso interazioni con gli interlocutori aziendali. Nel complesso, l'articolo evidenzia la complessità intrinseca della business partnership dei MAs.

Keywords: roles of management accountants, change of management accountants' role, role theory, business partnership, Marimekko chart

1 – Introduction

Scholars have long recognised that management accountants (MAs) adopt different, and at times contrasting, roles in business organisations (Hopper, 1980; Sathe, 1982; Simon, 1954). Since the mid-1990s, however, practitioners and academics have increasingly debated MAs' growing involvement in the business. On the one hand, MAs have traditionally been viewed as independent agents who provide managers with accurate, compliant, and timely financial information, with a strong emphasis on control-related issues (e.g., Granlund & Lukka, 1998). On the other hand, scholars have examined the emergence of more business-oriented MA roles (e.g., Byrne & Pierce, 2007; De Loo, Verstegen, & Swagermann, 2011; Rieg, 2018), in which MAs not only provide high-quality information and analysis but also contribute to organisational improvement and value creation for managers (e.g., Burns & Baldvinsdottir, 2005; Friedman & Lyne, 1997; Goretzki, Strauss, & Weber, 2013; Granlund & Lukka, 1997, 1998; Järvenpää, 2007; Malmi, Seppala, & Rantanen, 2001; Verstegen *et al.*, 2007; Weber, 2011). Consequently, traditional accounting-oriented roles have commonly been stereotyped as bean counters, bookkeepers, number crunchers, corporate policemen/cops, and watchdogs/watchmen, whereas business-oriented roles have increasingly been labelled business analysts/advisors/consultants, business partners, change agents, controllers, and information adapters.

In this paper, we highlight two issues in this debate.

First, drawing on role theory (Katz & Kahn, 1978), we argue that, despite their inherent complexity, MAs' roles have predominantly been investigated through a limited and fragmented set of variables (Rieg, 2018; Verstegen *et al.*, 2007), mainly at the individual rather than the organisational level (Järvenpää, 2007; Lambert & Sponem, 2012). This approach has generated contrasting findings and has not produced a comprehensive and consistent account of MAs' evolutionary pathways (Byrne & Pierce, 2007; De Loo, Verstegen, & Swagermann, 2011).

Second, the process through which MAs develop a more business-oriented role has been described as ambiguous, contingent, multidirectional, uncertain and, to some extent, difficult (Byrne & Pierce, 2007; Graham, Davey-Evans, & Toon, 2012; Henttu-Aho, 2016; Holmgren Caicedo, Martensson, & Tamm Hallstrom, 2018; El-Sayed & El-Aziz Youssef, 2015; Morales & Lambert, 2013). Scholars generally agree that MA roles lie along a broad continuum, rather than forming a polarised distinction between accounting- and business-oriented dimensions, as reflected in the emergence of so-called “hybrid accountants” (Burns & Baldvinsdottir, 2005; Caglio, 2003; De Loo, Verstegen, & Swagermann, 2011; Karlsson, Hersinger, & Kurkkio, 2019a; Puyou, 2018; Rieg, 2018). Existing classifications therefore identify a plurality of MA roles but offer more limited insight into how these roles coexist within the same organisational setting, how MAs move among them over time, and how different role configurations generate distinct forms of value. Accordingly, this paper examines the underexplored dynamics through which MA roles evolve towards business partnership.

This conceptual review makes four contributions. First, by reviewing research published in leading international English-language accounting journals, we provide a comprehensive map of the variables and research methods used to investigate MAs’ roles at both the individual level (i.e., MAs as individuals) and the organisational level (i.e., management accounting functions or departments). Second, we classify existing models of MA role evolution into four typologies, thereby consolidating fragmented conceptualisations and clarifying the distinct logics through which prior research has represented movement towards business partnership. Third, drawing on the human resource (HR) literature on business partnership (Ulrich, 1997; Ulrich & Brockbank, 2005), we propose a multiple-role model that captures the different ways in which MAs create value for their business counterparts. The theoretical contribution lies not primarily in adding another four-role classification, but in conceptualising the four roles as complementary value-creation configurations that may coexist within the same MA position and in explaining how MAs may move across, combine, or retain these configurations over time. Fourth, we identify three dynamic pathways through which such coexistence and evolution occur, thereby linking role configurations to the different forms of value delivered to business counterparts. In doing so, we also contribute to debates on hybridisation by conceptualising hybrid MA roles as evolving multiple-role configurations in which control- and business-oriented behaviours may coexist and generate tensions between independence and involvement, professional distance and relational embeddedness.

The remainder of the article is structured as follows. Section 2 reviews the relevant literature and the variables and methods used in prior research. Section 3 examines existing models of MA roles. Section 4 develops a multiple-role framework explaining how MAs create value for their business counterparts. Section 5 develops the dynamic pathways through which MAs configure their roles over time. Section 6 discusses the theoretical and managerial implications, limitations, and directions for future research.

2 – Literature background

This section reviews almost three decades of MA research on the purported journey towards business partnership. We initially focused on studies published between 1996 and 2023 that addressed changes in MAs’ roles. The review was designed as a structured conceptual mapping rather than a systematic literature review. Its purpose was not to provide an exhaustive census of publications on MA roles, but to identify and organise the main theoretical variables,

methodological approaches, and role models through which role change has been investigated. Accordingly, the review combined a focused search of leading international English-language accounting journals (e.g., *Accounting, Organizations and Society*, *European Accounting Review*, *Management Accounting Research*) with backward citation searching to identify additional contributions that were theoretically or empirically relevant to the evolution of MA roles and business partnership. Studies were retained when they addressed MAs' roles, changes in those roles, or the development of business-oriented/business-partner configurations and provided theoretical or empirical evidence relevant to at least one of the dimensions subsequently mapped through role theory.

This selection process resulted in the 67 contributions included in the structured mapping. To complement this mapping without altering its original coding base, we also considered a limited set of recent studies published between 2022 and 2024 that are particularly relevant to the theoretical interpretation developed in this paper (Tillema, Trapp, & Van Veen-Dirks, 2022; Fourné *et al.*, 2023; Rieg, Meier, & Finckh, 2023; Rautiainen *et al.*, 2024; Jakobsen, 2024; Arkhipova *et al.*, 2024). These studies are used selectively throughout the paper to assess and refine our interpretation of emerging developments in MA roles.

We draw on role theory (Katz & Kahn, 1978) to map the variables and research methods used in these studies to investigate MAs' roles. Role theory provides a comprehensive framework because it posits that any organisational role:

(i) consists of a set of recurrent activities or behaviours (*role behaviour*) performed by an individual (*the focal person*);

(ii) emerges through a continuous cyclical process in which prescriptions and proscriptions (*role expectations*) held by members of the role set (*role senders*) are communicated (*sent role*), interpreted by the focal person through their perceptions and cognitions (*received role*), and ultimately enacted in response to role-sending pressures, with enacted behaviours feeding back into subsequent expectations (*feedback loop*);

(iii) is influenced by three additional variables related to organisational context (*organisational factors, individual attributes, and interpersonal factors*);

(iv) is associated with a particular position in organisational space (*office*), which defines its relationships with other positions and with the organisational system as a whole.

Accordingly, each selected study was examined to identify the variables used to conceptualise or investigate MAs' roles and the research method through which evidence was generated. The identified variables were coded according to the role theory categories described above. Where studies operationalised role-related phenomena through more specific indicators, such as performed activities, use of management accounting techniques, involvement in decision-making, or knowledge and skills, these were coded as detailed in APPENDIX 1. Studies addressing more than one role-related variable were coded across multiple categories rather than being forced into a single mutually exclusive category. In parallel, the methodological design of each contribution was classified according to the research-method categories reported in APPENDIX 1. The resulting coding matrix therefore records, for each reviewed contribution, both the role-related variables investigated and the methodological approach adopted.

The results of this mapping are detailed in APPENDIX 1 and visualised in the Marimekko (Mekko) chart presented in Figure 1.

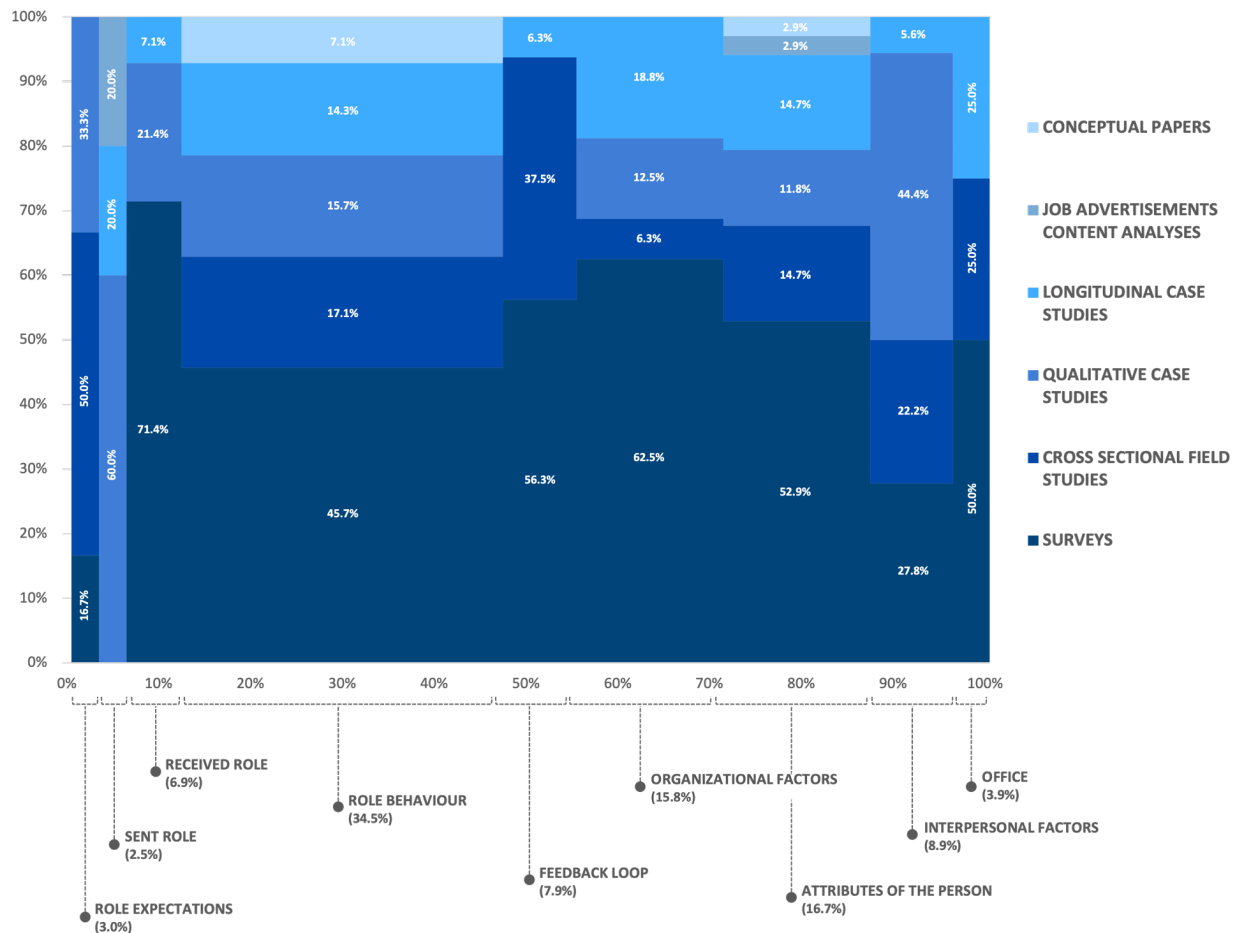


Fig. 1 – Literature review (1996-2023): investigated variables versus research method
(Source: Authors own work)

Also known as a mosaic chart, a Mekko chart displays two categorical variables together with a quantitative dimension in a stacked, contiguous-bar format. In Figure 1, the categorical variables are the role-theory variables used to investigate MAs' roles (e.g., role expectations, sent role, role behaviour) and the research methods adopted (e.g., surveys, cross-sectional field studies), as detailed in APPENDIX 1. The width of each bar is proportional to the number of investigated variables within each role-theory category and therefore represents its relative weight in the reviewed literature. The vertical segments are normalised to 100% and show the percentage distribution of research methods used to investigate each category.

The Mekko chart was selected because the purpose of the mapping is not simply to report the frequency of individual variables or research methods, but to display their joint distribution. By combining the relative prominence of each role-theory category with the methodological composition of the evidence generated for it, the chart reveals patterns of concentration and underexploration that would be less immediately visible in a conventional frequency table or in separate bar charts. The chart is therefore descriptive rather than inferential: it shows the relative prominence of different theoretical variables and the methodological approaches used to investigate them without implying statistical associations or causal relationships between variables and research methods.

Operationally, Figure 1 was constructed by aggregating the coded occurrences reported in APPENDIX 1 according to the role theory category investigated and the research method adopted. For example, Figure 1 shows that variables related to role behaviour, such as performed activities or tasks, have attracted the greatest scholarly attention, accounting for 34.5% of the investigated variables. These variables have been examined mainly through surveys (45.7%) and cross-sectional field studies (17.1%). Conversely, role expectations, such as desired activities or tasks, account for only 3.0% of the investigated variables and have been studied mainly through cross-sectional field studies (50.0%) and interpretative/qualitative case studies (33.3%).

These patterns have implications beyond the methodological characteristics of the reviewed literature. From a role-theory perspective, the strong concentration on role behaviour indicates that prior research has predominantly examined the enacted end of the role process—what MAs do—while devoting considerably less attention to the mechanisms through which those behaviours are socially generated, interpreted, and reinforced. In particular, the limited attention devoted to role expectations, sent roles, and feedback loops restricts the understanding of how organisational counterparts shape MAs' roles and how particular role configurations become established or change over time. The fragmentation identified in the literature is therefore not simply a consequence of studying different variables; it reflects an incomplete representation of the role-sending process itself.

These findings help explain why research, despite its many achievements, continues to provide inconclusive evidence about how MAs can or should enact a business-partner role.

First, most studies examine only a limited subset of the variables encompassed by role theory, contributing to a fragmented body of evidence on MA roles (Järvenpää, 2007). More than 56% of the studies reported in APPENDIX 1 investigate only one or two variables associated with MAs' roles, whereas only 9% examine more than five variables simultaneously. Moreover, several studies rely on “secondary variables” that are only indirectly related to role theory, such as the importance or use of MA techniques or types of information as proxies for activities performed by MAs.

Second, role theory posits that “roles cannot be observed in a direct way” (Lambert & Sponem, 2012, p. 567) and must instead be examined within their social context. Nevertheless, most studies adopt primarily, or exclusively, a receiver or individual perspective, providing only a partial account of contemporary MA roles (Byrne & Pierce, 2007; Lambert & Sponem, 2012; Verstegen *et al.*, 2007). Indeed, the largest shares of the mapped literature examine MAs' behaviours (34.5%) and self-perceived image (6.9%), whereas the role-sender, or organisational, perspective has been explored only to a limited extent (see APPENDIX 1):

a – only a few studies examine role senders' expectations, such as desired activities or tasks (3.0%), or the role “sent” by the organisation through value statements, job rotation and training programmes, job descriptions, job advertisements, and related mechanisms (2.5%). More recent evidence nevertheless indicates growing attention to these dimensions. For example, Rieg, Meier, & Finckh (2023) analyse job advertisements as organisational devices through which expectations concerning MA roles are communicated, showing that contemporary organisations continue to articulate heterogeneous role expectations rather than converging uniformly towards a single business-partner ideal;

b – a limited number of studies (7.9%) examine the feedback effects of role behaviours in relation to role senders' expectations, leaving relatively few explicit investigations of MAs'

ability to create value for their business counterparts and, ultimately, improve organisational performance;

c – only a small set of studies (3.9%) rigorously examines the characteristics of the function (office) that positions MAs in relation to their organisational stakeholders—who may become their business partners—with respect to the work to be performed and the distribution of authority (Katz & Kahn, 1978).

Third, a large share of the studies reported in APPENDIX 1 (41.2%) and visualised in Figure 1 rely on quantitative surveys, which are poorly suited to capturing how role change unfolds within organisations. Moreover, most surveys are administered exclusively to MAs, who may describe their own “world” (Mouritsen, 1996) and overstate the importance of the information they produce (Pierce & O’Dea, 2003), thereby introducing potential bias (Rieg, 2018). By contrast, quantitative dyadic surveys examining the perceptions of both MAs and operational managers (3%), qualitative dyadic field studies (11.9%), and content analyses of job advertisements (3%) remain relatively uncommon.

Finally, a limited number of longitudinal case studies (11.8%) and repeated quantitative surveys (6%) have shed light on the evolution of MA roles over time. However, most evidence produced between 1996 and 2023 is not temporally comparable, resulting in a largely static picture of MAs’ ostensibly changing roles (Burns & Baldvinsdottir, 2005).

Taken together, the predominance of the MA perspective and of cross-sectional research has important theoretical implications for how MA roles and their evolution have been understood. If roles are relational phenomena emerging from interactions between focal persons and role senders, evidence based primarily on MAs’ self-perceptions and reported behaviours can only partially capture the process through which business partnership is constructed, as it provides limited insight into whether organisational counterparts hold corresponding expectations, recognise those behaviours, and perceive them as valuable. At the same time, static research designs can identify different or coexisting role configurations but are less able to reveal how expectations change, new behaviours are enacted, feedback is received, and existing roles are reinforced, replaced, or extended over time. Together, these methodological limitations may help explain why previous research has produced heterogeneous and sometimes contradictory accounts of the business-partner role and has tended to portray MA roles as categories or states rather than as evolving configurations produced through recursive and relational role processes. Recent research further supports the need to move beyond such representations. Rautiainen *et al.* (2024), for example, conceptualise MA role identity as fluid and context-dependent, showing how different role elements may coexist and change in response to shifting organisational expectations.

These limitations are consistent with the inherently elusive nature of business partnership, which expands the repertoire of roles available to MAs (Holmgren Caicedo, Martensson, & Tamm Hallstrom, 2018). MA positions have become broader and more complex in response to the diversity of organisational settings and relationships established with business counterparts (Graham, Davey-Evans, & Toon, 2012). It is therefore unsurprising that almost three decades of research have produced inconclusive findings regarding the boundaries of the MA role. Greater attention is needed to understand the range of roles that MAs may enact for their business counterparts and how they move across these roles as organisational circumstances change. The framework developed in the remainder of the paper is intended to advance this conceptual

understanding of MA roles and their evolution (Byrne & Pierce, 2007; Holmgren Caicedo, Martensson, & Tamm Hallstrom, 2018).

Finally, the empirical evidence reviewed in this study originates from a variety of geographical settings, with European contexts particularly represented alongside studies conducted in other institutional environments. This geographical heterogeneity should be considered when interpreting existing evidence on MA role change, as role expectations and business-partner configurations may also be shaped by country-specific institutional and organisational conditions.

Overall, the mapping reveals both theoretical and methodological gaps. Existing research provides extensive evidence on the activities performed by MAs and the variety of roles they may occupy but offers a less integrated understanding of how those roles emerge through interactions with organisational counterparts, how different role behaviours coexist, and how role configurations change over time. This gap provides the theoretical bridge to the framework developed in the following sections. We therefore use role theory not only to classify variables in prior studies but also as an explanatory mechanism for role formation and change. Business counterparts and other organisational actors act as role senders by forming expectations about the contribution MAs should make. These expectations are translated into sent roles through formal and informal signals, including job descriptions, reporting relationships, performance targets, requests for support, training, and day-to-day interactions. MAs interpret these signals through their cognitions, skills, professional identities, and experience, thereby forming a received role that is enacted through observable role behaviours. Role senders' reactions to these behaviours, together with the value they perceive them to generate, form a feedback loop that may reinforce the existing configuration or trigger revised expectations. The four roles developed later in the paper can thus be understood as configurations emerging from repeated role-sending cycles rather than as fixed occupational categories.

3 – An overview of models on the change of MA's roles

An increasing number of researchers have recognised that changes in MAs' roles are considerably more complex than a simple dichotomy between accounting- and business-oriented roles (e.g., Byrne & Pierce, 2007). To consolidate the frameworks developed to explain MAs' transition towards business partnership, we group them into four typologies (see Figure 2). This classification both synthesises the literature on MA role change and establishes the foundation for our contribution to the fourth typology. Importantly, existing models are particularly informative about the roles that can be distinguished, but are less explicit about how different roles coexist, how transitions and combinations unfold over time, and how these dynamics alter the value MAs provide to organisational counterparts.

A first group of models (Chotiyanon & de Latour, 2018; La Paz, Gracia, & Vasquez, 2020; Weber, 2011) explains MAs' transition towards business-oriented roles as a sequence of distinct evolutionary stages—in other words, as a progressive path towards a business partner role. For example, La Paz, Gracia, & Vasquez (2020) identified four types of MAs, who progressively expand their responsibilities from the most elementary stage of being an information source, to acting as an operational controller (thus becoming an expert in business operations and process optimisation), then as a coordinator (an MA who uses information and managerial tools to align resources and people in a proactive manner), and finally as a business partner (an MA who actively participates in formulating the corporate strategy and initiatives).

CRITERIA	AUTHORS (YEAR)	MAS' ROLES
EVOLUTIONARY STAGES	Chotiyanon, de Latour (2018)	Finance apprentice, finance expert, business partner
	Weber (2011)	Reliable reporter, seller of data, critical counterpart, co-manager
	La Paz et al. (2020)	Information source, operational controller, coordinator, business partner
EMPIRICAL CLUSTERS	Verstegen et al. (2007) De Loo et al. (2011)	Information adapter, watchman, reporting business analyst, business system analyst
	Mouritsen (1996)	Book-keeping, consulting, banking, controlling, administrating
	Waelter et al. (2018)	Traditional, mixed, strategic
	Fourné et al. (2018)	Watchdog, scorekeeper, business partner
RELATIONAL STYLES	Johnston et al. (2002)	Generalist, non-traditional accountant, linchpin, facilitator, interpreter
	Lambert, Sponem (2012)	Discrete, safeguard, partner, omnipotent
BUSINESS PARTNERSHIPS	Ernst & Young (2008)	Scorekeeper, commentator, custodian, business partner
	Nilsson et al. (2011)	Accountant, analyst, educator, coach
	Graham et al. (2012)	Counting controller, supporting controller, patrolling controller, business controller

Fig. 2 – Literature review (1996-2023): models developed to analyse MAs' roles

(Source: Authors own work)

A second group of models (De Loo, Verstegen, & Swagermann, 2011; Fourné, Guessow, & Schäffer, 2018; Mouritsen, 1996; Verstegen *et al.*, 2007; Waelter *et al.*, 2018) is based on empirically grounded classifications of MAs. Unlike the first group, which theorises an expansion of MA roles along evolutionary pathways, these studies distinguish roles through field surveys that map the perceived importance of performed activities and the time devoted to them. This second group therefore offers detailed descriptions of MA roles in practice and highlights the breadth of their activities and responsibilities. For example, Fourné, Guessow, & Schäffer (2018) identify three distinct MA roles: (i) the business partner, who brings the “financial perspective into managerial decision-making” processes (Granlund & Lukka, 1998, p. 198), proactively creates ad hoc financial and non-financial information for managers outside the finance function, and is recognised as an equal member of decision-making teams; (ii) the watchdog, who monitors whether managers achieve financial targets and comply with internal policies, designs internal control mechanisms, and analyses budget variances and deviations from established standards; and (iii) the scorekeeper, who performs internal financial reporting and traditional cost-accounting duties by gathering and recording financial information, preparing standardised reports, and delivering them to internal recipients.

A third group of models (Johnston, Brignall, & Fitzgerald, 2002; Lambert & Sponem, 2012) highlights MAs' multiple roles on the basis of the nature and quality of the relationships they establish with organisational counterparts. This relational focus provides a direct perspective on business partnership by showing how managers and MAs work together to address differences and tensions in their respective approaches to management. For example, Johnston,

Brignall, & Fitzgerald (2002) suggest that MAs can work closely with operations managers by enacting five roles: (i) generalists, who support local decision-making while retaining a broad strategic overview; (ii) non-traditional accountants, who remain close to business processes and operations rather than working primarily within the accounting function; (iii) linchpins, who promote organisational integration vertically and horizontally; (iv) facilitators, who support the functioning of cross-functional improvement teams; and (v) interpreters, who translate accounting and other data into information that managers can use.

Finally, a fourth group of models (Ernst & Young, 2008; Nilsson, Olve, & Parment, 2011; Graham, Davey-Evans, & Toon, 2012) derives MA roles from combinations of selected pairs of critical variables underlying business partnership. For example, Graham, Davey-Evans, & Toon (2012) argue that MAs perform different sets of activities depending on the nature of their involvement in decision-making (strategic versus operational) and the stakeholder expectations they must address (responsibility to shareholders versus membership of the management team). On this basis, the authors identify four types of MA: the counting controller, supporting controller, patrolling controller, and business controller.

4 – A multiple-role framework for MAs as business partners

Building on this fourth group of models, we propose a multiple-role conceptual framework that seeks to bring greater order to the diversity of MAs' tasks (Weber, 2011, p. 26). Although scholars have long recognised that MAs perform multiple roles (Emsley, 2005), our contribution does not lie in introducing four additional role labels. Rather, the novelty lies in conceptualising these roles as value-creation configurations and linking their coexistence and evolution to the ways in which MAs create value for their business counterparts.

On this point, we want to note that management accounting (and more broadly, finance) is not the only function that strives to be recognised as a business partner by senior and line managers. In the past, other staff functions (such as Human Resources) have emphasised the deliverables of their work to produce valuable outcomes for their key stakeholders (Ulrich & Brockbank, 2005). According to Ulrich, HR professionals need to internalise that value is defined by the receiver (more than the giver) and delivered in multiple ways to make their business partnership a reality (Ulrich, 1997). In this light, HR professionals articulate their roles in terms of the value they create as: a) partners in strategy execution; b) administrative experts; c) employee champions and d) change agents.

Likewise, we argue that MAs must create substantial value to be recognised as real – not just declared – business partners. However, because this value is actually delivered in many ways, MAs need to fulfil multiple roles depending on (i) the extensiveness of their involvement along the various stages of decision-making and (ii) the nature of the decision-making they are primarily involved in.

The involvement of MAs in decision-making. Organisational decision-making is often treated as a black box, yet it is a continuous process that begins with framing issues and ends with evaluating the effects of enacted decisions on organisational performance. MAs may adopt different roles across this process, reflecting different degrees of involvement. When involvement is limited, MAs contribute to relatively few stages of decision-making—for example, by analysing an issue or comparing alternative courses of action—and typically create value by transforming data into information for business counterparts. They therefore operate largely “behind the scenes”, *providing information as an input to decision-making (means)*. When

involvement is more extensive, MAs contribute directly to decision processes and may be recognised as equal members of the decision-making team (Siegel & Sorensen, 1999). In this case, they create value by *influencing decisions and behaviours as the ends of decision-making*. Recent evidence likewise suggests that MAs' contribution to decision-making depends on both the information they provide and the nature of their collaboration with managers. Fourné *et al.* (2023), for instance, show that different controller roles are associated with different patterns of controller-manager collaboration in strategic decision-making, further supporting decision-making involvement as a key dimension for differentiating MA role configurations.

The decision-making domain in which MAs are involved. MAs participate in and influence managerial decisions at both strategic and operational levels (Burns & Baldvinsdottir, 2005; Graham, Davey-Evans, & Toon, 2012; Malagueño *et al.*, 2021; Rieg, 2018; ten Rouwelaar, Bots, & De Loo, 2018; Zoni & Merchant, 2007). On the one hand, their core activities, including information processing, coordination, and planning, contribute to strategy formation, execution, and control (Erhart *et al.*, 2017; Lambert & Sponem, 2012), thereby adding value to long-term strategic decision-making (*long-term, strategic focus*). On the other, MAs participate in operational decisions through which strategy is translated into ongoing organisational action, supporting business counterparts in setting short-term goals, allocating resources, improving processes, and monitoring performance (*short-term, operational focus*).

The choice of these two dimensions is theoretically grounded in the purpose of our framework, which is not to capture all the attributes that may differentiate MAs' organisational roles, but to explain how MAs create value for their business counterparts through their participation in managerial decision-making. We therefore regard the extent of involvement in decision-making and the operational *versus* strategic orientation of such involvement as primary organising dimensions because, taken together, they capture two fundamental questions: how extensively MAs participate in the decision-making process and where their contribution is primarily directed in terms of managerial action and time horizon. Their intersection consequently distinguishes different configurations of value creation rather than merely different sets of tasks or organisational positions.

This choice does not imply that other dimensions identified in prior research—such as organisational influence, proximity to business units, analytical capabilities, institutional position, or autonomy—are theoretically irrelevant. Rather, we conceptualise these characteristics primarily as antecedents, enabling conditions, or contextual factors that may shape the extent and nature of MAs' involvement in decision-making. For example, proximity to business units and institutional position may facilitate or constrain access to managerial decision processes, while analytical capabilities and autonomy may affect MAs' ability to contribute effectively once involved. This distinction is also consistent with role theory: organisational position, individual attributes, interpersonal relationships, and other contextual conditions shape the role expectations directed towards MAs and their capacity to respond to them, whereas the two dimensions of our framework capture how such expectations become manifest in enacted role behaviours. In this sense, the framework does not treat these alternative dimensions as competing explanations, but positions them at different levels of the role formation process.

Based on these two dimensions, the framework in Figure 3 identifies four key roles—bookkeeper, performance officer, business advisor, and strategic partner—through which MAs create value for their business counterparts. In line with Ulrich's multiple-role model (1997), we

examine each role in terms of three elements: (i) its principal deliverable; (ii) the image associated with the role; and (iii) the activities MAs perform to enact it.

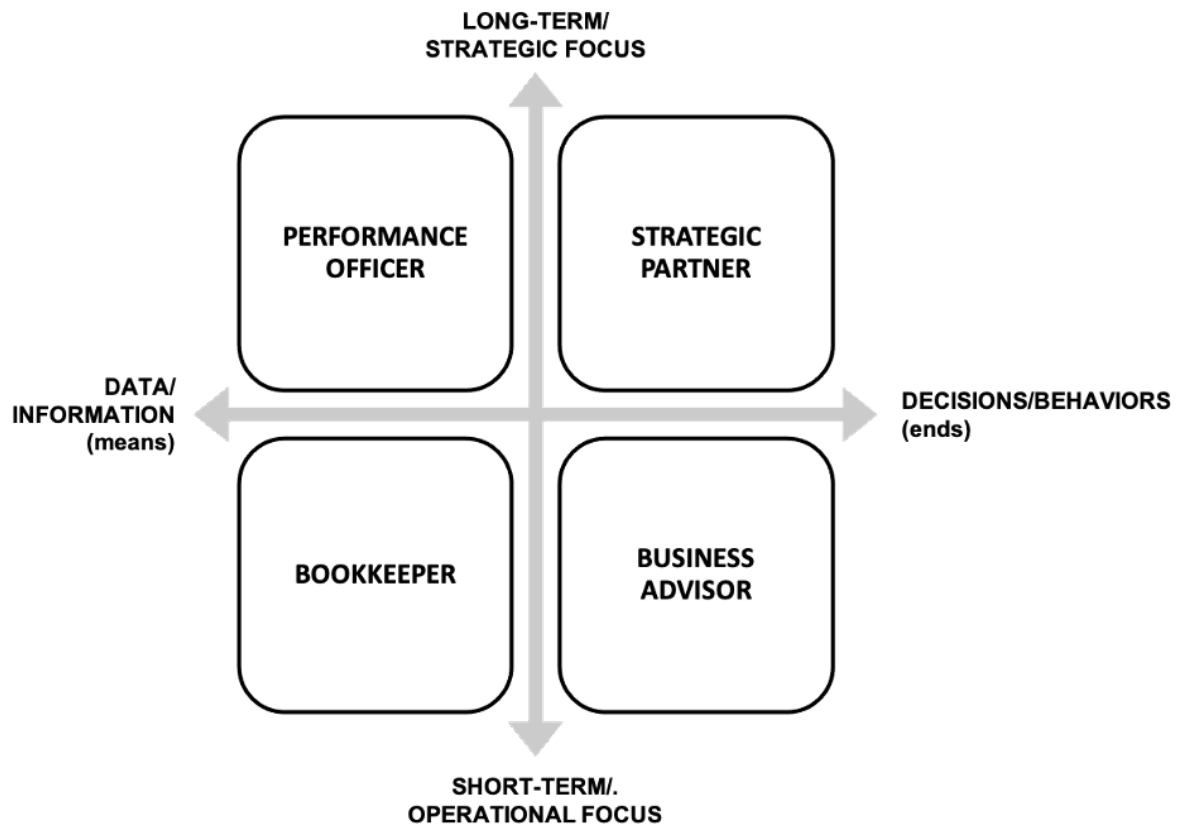


Fig. 3 – A multiple-role framework for MAs as business partners

(Source: Authors own work)

The four roles provide the analytical building blocks for the dynamic pathways developed in the next section. More specifically, they are intended as analytical archetypes of value creation rather than as fixed organisational positions or mutually exclusive categories. Each archetype represents a theoretically distinct configuration of decision-making involvement, decision orientation, activities, and deliverables. Actual MAs may approximate one archetype, combine elements of several archetypes, or shift the relative salience of these configurations over time. Accordingly, the boundaries between the four roles are analytical rather than organisational: they facilitate comparison and theorisation without assuming that an MA must be assigned to a single quadrant in practice.

Role theory also clarifies how the two dimensions of Figure 3 relate to these mechanisms. Expectations concerning how extensively MAs should participate in decision-making and whether their contribution should primarily support operational or strategic decisions shape the sent role; MAs' interpretation of those expectations affects the received role; and the activities they enact position them, at a given point in time, closer to one or more of the four archetypes. A bookkeeper configuration is therefore associated with expectations and behaviours centred on providing information for operational control; a performance officer configuration with information provision for strategic control; a business advisor configuration with extensive involvement in operational decision-making and process improvement; and a

strategic partner configuration with extensive involvement in strategic decision-making and strategy execution. Because expectations may differ across role senders and change over time, these configurations need not be mutually exclusive or stable.

4.1 – *The bookkeeper*

MAs serving as bookkeepers are primarily involved in operational decision-making. Because they are consulted at relatively few stages of the process—for example, when an issue is framed or alternative courses of action are identified—they are typically expected to provide managers with the financial data and information required for short-term operational decisions.

The principal deliverable of the bookkeeping role is operational control. MAs support accurate and continuous tracking of organisational performance and detailed monitoring of the results achieved by organisational units against short-term targets. Although they often operate “behind the scenes” of formal decision-making, bookkeepers can create substantial value for business counterparts. The information they provide enables managers to allocate organisational resources, manage business complexity, support decentralisation, and respond to environmental change. In this sense, the bookkeeper performs an “unburdening function” (Weber, 2011), reducing managers’ reliance on intuition and freeing them from lower value-added activities such as data collection and validation. The value of this role can be further enhanced by improving the accuracy, timeliness, and cost efficiency of the information provided. Bookkeepers’ core activities therefore include designing and operating systems for collecting and processing financial data, calculating and controlling costs, preparing budgets and forecasts for cost objects and responsibility centres, and producing performance reports on actual results and budget compliance.

4.2 – *The performance officer*

As performance officers, MAs contribute to the formulation and implementation of strategy. Although their involvement in decision-making remains relatively limited, they facilitate strategic decisions by providing managers with the financial and non-financial information required for a long-term perspective.

The principal deliverable of the performance-officer role is strategic control. Acting as information providers (Erhart *et al.*, 2017), these MAs support the refinement of strategy into more deliberate and articulated objectives and enable continuous monitoring of progress against the strategic plan. They create value for business counterparts by (i) relieving managers of the burden of gathering, processing, analysing, and interpreting relevant information and (ii) improving communication with stakeholders concerned with organisational performance, including shareholders, investors, and strategic partners (Janin, 2017).

Accordingly, performance officers’ core activities include coordinating strategy-formation processes, developing ad hoc analyses to evaluate strategic alternatives and investment proposals, managing strategy-related risks, supporting the implementation and use of strategic performance measurement systems, and contributing to external reporting.

4.3 – *The business advisor*

MAs who become more deeply engaged in operational decision-making may assume a business-advisor role. In this role, they are extensively involved in, and may even catalyse, the entire operational decision-making process: from framing the initial issue, through selecting and

implementing courses of action, to continuously monitoring performance against plans or other benchmarks and conducting ex post reviews of lessons learned. Their contribution therefore extends beyond providing information and analysing data to actively influencing decisions, behaviours, and implementation.

Working alongside managers in day-to-day operations (Holmgren Caicedo, Martensson, & Tamm Hallstrom, 2018), business advisors primarily deliver process improvement. They create value by providing substantive support to operational planning (Weber, 2011). Drawing on an intimate understanding of the business, a systemic view of operational processes, and knowledge of continuous-improvement tools, business advisors “actively participate in solving impending problems” and proactively develop “independent proposals and solutions in support of management” (Weber, 2011, pp. 39-40). They also contribute by bringing the discipline required for data-driven and timely operational decisions and by fostering conditions that facilitate coordinated action among those involved in implementation.

This relational dimension of value creation is also supported by Jakobsen (2024), who shows that effective management accounting practice requires MAs to understand, support, and engage with the local knowledge and decision-making practices of organisational actors. From this perspective, value creation depends not simply on supplying technically sophisticated information, but on the MA's capacity to make accounting knowledge meaningful within the specific epistemic context in which operational decisions are made.

To be effective as business advisors, MAs undertake activities related to: (i) designing, implementing, and using measurement systems that provide a comprehensive view of business-process performance (e.g., activity-based systems); (ii) mapping and analysing operational processes, including non-value-added activities and cost drivers; (iii) selecting approaches to process improvement (e.g., discontinuous versus continuous improvement); (iv) implementing improvement initiatives (e.g., benchmarking programmes and reengineering); (v) setting short-term improvement targets and integrating them into the budgeting process; and (vi) continuously monitoring realised process improvements through a multidimensional set of key performance indicators relating to cost, quality, and time.

4.4 – The strategic partner

The strategic-partner role combines extensive involvement in decision-making with a long-term strategic focus. In this configuration, MAs actively participate in both strategy formulation and its successful execution.

Strategy execution is therefore the principal deliverable of this role. Strategic-partner MAs create value by helping organisations bridge the gap between strategy formulation and implementation (Niven, 2002). They support managers in focusing strategy, translating it into operational terms, communicating it throughout the organisation, and continuously assessing the alignment between strategic intentions and realised outcomes (Kaplan & Norton, 2001).

To fulfil the role of strategic partner, MAs must primarily engage in activities aimed at: (i) supporting senior management in focusing the organisation's strategy by means of strategic planning tools, strategy maps, etc.; (ii) communicating and sharing the organisation's strategy with internal and external stakeholders; (iii) preparing a sound business case for the initiatives to be implemented to achieve the organisation's long-term strategic goals; (iv) cascading the strategy throughout the organisation through the development of extensive and innovative communication programmes that create strategic awareness, the alignment of personal and

team objectives with strategy, and the design of incentive systems explicitly linked to strategy; (v) building the organisation's portfolio of initiatives used to meet its strategic goals; (vi) managing the large-scale changes necessarily triggered by the implementation of strategy; (vii) alerting senior management about the need for corrective actions to improve strategy execution; (viii) testing the validity of the assumptions that underlie the organisation's strategy through the analysis of cause-and-effect relationships, the assessment of external events' impact, and the nurturing of emergent strategies that arise from local initiatives and experimentation.

5 – Dynamic pathways of multiple-role business partnership for MAs

The business partnership model presented in Section 4 suggests that MAs may fulfil multiple roles and create substantive value for organisational counterparts as they seek recognition as genuine business partners. Building on the four complementary roles depicted in Figure 3, this section introduces the dynamic component of the framework by explaining how MAs may move across and combine role archetypes over time. Rather than treating role configurations as fixed end states, we examine how they may be maintained, replaced, or expanded as multiple expectations and behaviours coexist and evolve (Caglio, 2003; De Loo, Verstegen, & Swagermann, 2011; Graham, Davey-Evans, & Toon, 2012; Karlsson, Hersinger, & Kurkkio, 2019a; Puyou, 2018; Rieg, 2018; Wolf *et al.*, 2015). Movement across Figure 3 should therefore be understood as changes in the relative prominence and combination of archetypal role behaviours through which an MA creates value. From a role-theory perspective, such changes emerge through the role-sending cycle. Shifts in organisational priorities, technologies, structures, managerial needs, or relationships may alter role senders' expectations, which are communicated as revised sent roles and interpreted by MAs in light of their capabilities and role identities. These interpretations may generate new or rebalanced behaviours, while feedback from business counterparts may reinforce, redirect, or partially reverse them. Role movements are therefore recursive and contingent rather than automatic or unidirectional.

On this basis, we identify three main pathways through which MAs may configure one or more business-partnership role archetypes: role specialisation, role replacement, and role expansion. Although these pathways are analytical conceptualisations, they are grounded in recurrent patterns documented in prior empirical research. Field and case studies show that changes in MA roles do not follow a single trajectory towards business partnership. Rather, MAs may concentrate on particular sets of responsibilities, substitute established activities with new ones, or add business-oriented activities while continuing to perform traditional accounting tasks.

Role specialisation occurs when MAs predominantly focus on a single way of creating value for organisational counterparts, potentially reducing or removing activities and responsibilities that do not fit the chosen specialisation. Under this pathway, an MA's enacted role configuration primarily approximates one of the four archetypes depicted in Figure 3, each of which represents a distinct form of value creation.

Empirical classifications of MAs provide illustrations consistent with role specialisation. Studies identifying relatively distinct profiles of controllers or management accountants show that, in some organisational settings, particular MAs concentrate predominantly on specific sets of activities and forms of contribution rather than combining the full repertoire of accounting- and business-oriented responsibilities (e.g., De Loo, Verstegen, & Swagermann, 2011; Verstegen

et al., 2007; Fourné, Guessow, & Schäffer, 2018). We interpret such relatively concentrated configurations as empirical manifestations consistent with a role-specialisation pathway.

The second pathway, *role replacement* (or *role transition*), occurs when expectations and feedback shift towards a different value proposition, leading MAs to replace an established role configuration with a new one over time (Rieg, 2018). In Figure 3, this pathway is represented by movement from one quadrant to another. For example, MAs may move from bookkeeper to business advisor by increasing their involvement in operational decisions while delegating information-provider responsibilities to others. They thus adopt new tasks and responsibilities while automating, delegating, or discontinuing previous ones (Burns & Baldvinsdottir, 2005; Friedman & Lyne, 1997; Järvenpää, 2007; Rieg, 2018; Zoni & Merchant, 2007). The resulting configuration becomes predominantly aligned with another of the four archetypes depicted in Figure 3.

Empirical studies of management accounting change provide examples consistent with this replacement logic. Longitudinal and field-based research has documented situations in which traditional information-processing and accounting responsibilities become increasingly automated, delegated, or redistributed, while MAs assume greater involvement in managerial processes and business-oriented activities (e.g., Burns & Baldvinsdottir, 2005; Järvenpää, 2007). Such evidence illustrates how movement towards a business-oriented role may involve not only the acquisition of new behaviours but also a reduction in the relative salience of behaviours associated with the previous role configuration. Tillema, Trapp, & Van Veen-Dirks (2022) provide a particularly illustrative empirical example of the complexity of such transitions. Their study of the introduction of business partnering in risk management shows that movement towards a more business-oriented role may encounter difficulties and may even involve a partial return to behaviours associated with the previous role. This evidence suggests that role transition should not be understood as necessarily linear or irreversible, but as a potentially contested process in which new and established role expectations continue to interact.

The third pathway, *role expansion* (or *role extension*), occurs when MAs enlarge an existing role configuration by adding elements of another role (Rieg, 2018). It typically arises when greater business involvement complements, rather than replaces, an information-provision orientation (Granlund & Lukka, 1998; Rieg, 2018). Business-oriented MAs may therefore continue to perform traditional accounting tasks while developing new activities and practices associated with deeper involvement in managerial processes (Caglio, 2003). In Figure 3, role expansion extends across two or more quadrants. For example, traditional MAs may increase their involvement in operational processes while retaining bookkeeping responsibilities, or combine performance-officer and strategic-partner behaviours in long-term decision-making. Expansion may also span more than two archetypes when MAs both provide information and participate in short- and long-term decision-making. In practice, these roles may overlap in a compound mix of tasks (Bogt, van Helden, & van der Kolk, 2016; Burns & Baldvinsdottir, 2005; Caglio, 2003; De Loo, Verstegen, & Swagermann, 2011; Graham, Davey-Evans, & Toon, 2012; Karlsson, Hersinger, & Kurkkio, 2019a; Nilsson, Olve, & Parment, 2011; Lambert & Sponem, 2012; Paulsson, 2012) within ambiguous and contingent processes (Byrne & Pierce, 2007). Such coexistence is not merely a residual or transitional condition; it is a theoretically meaningful configuration through which an MA can simultaneously create different forms of value for different role senders, or for the same counterpart at different stages of decision-making. These combinations may nevertheless be provisional. For instance, a strategic partner seeking to strengthen strategy execution at the operational level may become increasingly absorbed in

process-improvement activities and temporarily devote less attention to other corporate priorities.

The expansion pathway is particularly visible in empirical studies of hybridisation. For example, research has shown that increasing business involvement does not necessarily displace traditional accounting responsibilities. Instead, MAs may continue to perform established accounting and control activities while simultaneously becoming more closely involved in operational or strategic decision-making (e.g., Caglio, 2003; Burns & Baldvinsdottir, 2005; Karlsson, Hersinger, & Kurkkio, 2019a). These findings provide empirical illustrations of the additive logic underlying role expansion: new role behaviours are layered onto, rather than substituted for, existing ones. Recent empirical evidence further supports this expansion logic. Rautiainen *et al.* (2024) show that contemporary MA role identities may remain fluid, with elements associated with traditional accounting, business partnership, and more specialised roles coexisting within changing organisational contexts. Such evidence reinforces the view that increasing business orientation does not necessarily require the disappearance of established accounting-oriented behaviours, but may instead produce evolving combinations of role elements.

Explanations of this complex dynamic commonly emphasise change drivers that operate in opposing directions, simultaneously facilitating and constraining the emergence of business-oriented role characteristics over time (Caglio, 2003; Graham, Davey-Evans, & Toon, 2012; Karlsson, Hersinger, & Kurkkio, 2019a; Rieg, 2018). Digitalisation provides a particularly relevant contemporary example. Arkhipova *et al.* (2024) show that digital technologies are reshaping the boundaries, activities, competencies, and interactions associated with the management accounting profession. Role expansion may therefore emerge when MAs enact distinct but overlapping roles for different role senders within the same organisation in response to multiple, and sometimes conflicting, managerial expectations (Goretzki, Strauss, & Weber, 2013; Henttu-Aho, 2016; Maas & Matejka, 2009; Mack & Goretzki, 2017; Puyou, 2018; Sathe, 1982). For example, top managers may expect independent, accounting-oriented roles focused on reporting quantifiable and verifiable information for corporate control, whereas middle managers may expect more business-oriented roles focused on forecasting relevant information for local decision-making (Hopper, 1980; Maas & Matějka, 2009; Puyou, 2018; Sathe, 1982). To accommodate these multiple and occasionally contradictory demands, MAs' work is mobilised and shaped through ongoing interactions with top and middle managers (Mouritsen, 1996). Although prior research suggests that combining independence and involvement is difficult in practice (Lambert & Sponem, 2012), other studies show how MAs may manage multiple role expectations through the judicious distribution of information and trust-based social relationships (Mack & Goretzki, 2017; Puyou, 2018).

These tensions are not merely transitional frictions, but may become constitutive features of hybrid MA roles. When MAs simultaneously enact control-oriented and business-oriented behaviours, they must preserve sufficient independence to provide credible challenge while developing the proximity and trust required to influence managerial action. Greater involvement may therefore strengthen relevance and access to decision-making while exposing MAs to concerns about compromised objectivity; conversely, greater distance may protect the credibility of the control role while weakening their legitimacy as business partners. The coexistence of these demands may also create professional identity tensions as MAs reconcile expectations associated with accounting expertise, monitoring, and control with expectations to

act as collaborative advisors and co-producers of managerial decisions (Lambert & Sponem, 2012; Morales & Lambert, 2013; Goretzki & Messner, 2019; Puyou, 2018).

From a role theory perspective, such paradoxes arise when different role senders attach partly incompatible expectations to the same focal role. Role expansion is therefore not necessarily a frictionless accumulation of value-creating behaviours: it can also increase role conflict and require MAs to continuously negotiate the boundaries between independence and involvement, control and support, and professional distance and relational embeddedness. Feedback loops are critical in this process. Positive feedback from different role senders may stabilise a hybrid configuration by legitimising the coexistence of multiple roles, whereas negative or inconsistent feedback may trigger a rebalancing of role behaviours, a retreat towards one archetype, or a transition towards another. Accordingly, the dynamic pathways depicted in our framework capture not only role development but also the ongoing management of tensions inherent in multiple-role configurations.

Overall, role specialisation, role replacement, and role expansion represent alternative pathways through which MA roles are configured over time. They explain not simply whether MAs become more business oriented, but whether value creation becomes concentrated in one role, shifts from one value proposition to another, or broadens through the simultaneous combination of several value propositions. These dynamics may ultimately produce hybridisation between MAs and other organisational roles as role senders. When MAs move from bookkeeping towards one or more business-partnership roles, they perform activities and share responsibilities traditionally associated with other line and staff managers. As information providers communicating the achievement of strategic objectives to stakeholders, for example, performance officers may overlap with investor-relations roles. Business advisors who become deeply involved in operational decision-making increasingly work alongside operational managers, while strategic partners who participate in strategy formulation and execution share activities and responsibilities with members of the top management team.

Taken together, these empirical observations suggest that specialisation, replacement, and expansion are not merely hypothetical movements within the matrix. Rather, they provide analytical labels for recurrent patterns already observable, albeit in fragmented form, across empirical studies of management accounting change. Our contribution is therefore not to claim that these pathways have been uniformly demonstrated across organisations, but to integrate dispersed empirical observations into a common conceptual language that can subsequently be subjected to systematic empirical testing.

6 – Discussion and conclusion

MA roles have been extensively investigated across the accounting- and business-oriented literatures (Byrne & Pierce, 2007; El-Sayed & El-Aziz Youssef, 2015; Henttu-Aho, 2016; Holmgren Caicedo, Martensson, & Tamm Hallstrom, 2018; Morales & Lambert, 2013; Rieg, 2018). Despite this substantial body of research, the field still lacks conclusive evidence on how MAs enact their roles and how these roles evolve through heterogeneous and multidirectional processes. This paper makes several contributions to this debate. First, by adopting the lens of role theory (Katz & Kahn, 1978), we map prior research on the evolution of MA roles towards business partnership, as presented in Section 2. To the best of our knowledge, this is the first review to apply a consistent role-theoretical framework to this body of literature. Our findings show that most studies examine a limited set of variables and focus predominantly on MAs'

individual perspective, with less attention to organisational counterparts. The review therefore highlights both the fragmented nature of existing evidence and the need for a more comprehensive and consistent account of contemporary MA roles. By systematising the variables and research methods used in prior studies (APPENDIX 1 and Figure 1), the mapping also identifies theoretical variables and empirical approaches that remain underexplored and thereby informs future research.

Second, the paper addresses fragmentation in the literature by classifying existing models of MA roles into four typologies, as discussed in Section 3. These typologies are based respectively on: (i) sequences of distinct and progressive stages in the evolution of MA roles; (ii) empirically derived classifications of MA roles; (iii) the nature and quality of relationships between MAs and organisational counterparts; and (iv) combinations of selected critical variables shaping how MAs partner with organisational counterparts.

Third, drawing on the HR business-partnership literature (Ulrich, 1997; Ulrich & Brockbank, 2005), we develop a conceptual framework in which MAs may enact multiple roles depending on how they create substantive, rather than merely declared, value for other managers, as presented in Section 4. The framework proposes that MAs create value in different ways depending on (i) the extent of their involvement across the stages of decision-making and (ii) the nature of the decisions in which they are primarily involved. The intersection of these dimensions yields four complementary roles—bookkeeper, performance officer, business advisor, and strategic partner—each associated with distinct deliverables and activities. The framework integrates the MA and HR business-partnership literatures. Its principal theoretical contribution is not the fourfold classification per se, as prior research has already documented multiple and hybrid MA roles. Rather, it conceptualises the four roles as complementary value-creation configurations that may coexist within the same MA position and be recombined as organisational expectations and decision contexts change. In this sense, the model shifts attention from identifying role types to explaining the architecture of multiple-role business partnership. The four roles should therefore be interpreted as analytical archetypes rather than mutually exclusive empirical categories, allowing the framework to accommodate hybrid and evolving configurations while retaining sufficient conceptual differentiation to explain how different forms of value are created and recombined over time.

Finally, the paper identifies three pathways—role specialisation, role replacement/transition, and role expansion/extension—through which MAs adopt and combine business-partnership roles. These pathways constitute the dynamic explanatory component of the framework: role specialisation concentrates value creation in one configuration; role replacement shifts the dominant form of value from one configuration to another; and role expansion combines value propositions by retaining existing responsibilities while adding new ones. The framework thus explains how MA roles coexist and evolve rather than merely documenting the presence of multiple roles. In line with role theory (Katz & Kahn, 1978), these dynamics involve business counterparts, as role senders, forming multiple expectations and MAs, as focal persons, enacting multiple behaviours through interconnected pathways that may ultimately lead to hybridisation (Caglio, 2003; De Loo, Verstegen, & Swagermann, 2011; Graham, Davey-Evans, & Toon, 2012; Karlsson, Hersinger, & Kurkkio, 2019a; Puyou, 2018; Rieg, 2018; Wolf *et al.*, 2015). By embedding the three pathways within the role-sending cycle, the framework extends role theory from a descriptive vocabulary for analysing MA roles to an explanatory logic for understanding why particular role configurations emerge, coexist, and change under different organisational conditions.

Our framework also contributes to debates on hybrid roles and professional transformation by highlighting the paradoxical consequences of multiple-role configurations. The simultaneous enactment of control-oriented and business-oriented archetypes can broaden the forms of value that MAs provide, but it can also intensify tensions surrounding independence, trust, professional identity, and legitimacy. These tensions should therefore not be treated solely as obstacles to a linear transition towards business partnership; they are part of the ongoing process through which hybrid MA roles are negotiated, sustained, and sometimes reconfigured. This perspective reinforces our argument that MA role change is dynamic and potentially reversible, because the viability of a given role combination depends on how different organisational counterparts evaluate and legitimise the behaviours enacted by MAs. Recent research reinforces the relevance of moving from static classifications towards a more dynamic understanding of MA roles. Evidence of fluid role identities (Rautiainen *et al.*, 2024), potentially difficult or reversible transitions towards business partnering (Tillema, Trapp, & Van Veen-Dirks, 2022), and changing professional boundaries associated with digitalisation (Arkhipova *et al.*, 2024) suggests that contemporary MA roles are increasingly better understood as evolving configurations rather than fixed organisational categories. Our framework contributes to this emerging debate by providing a common conceptual language for interpreting such dynamics through role specialisation, replacement, and expansion.

6.1 – *Managerial implications*

Beyond its theoretical contribution, the study also has practical implications. First, the framework encourages MAs to reflect on the forms of value they currently create for business counterparts and on how their roles may evolve as organisational expectations change. Such reflection may help MAs respond more effectively to the multiple and sometimes conflicting expectations of different business counterparts. The conceptualisation of business-partnership roles and their potential evolutionary pathways may also inform education and professional development.

Second, the framework has implications for recruitment, professional development, competency frameworks, and organisational design. Recruitment and selection practices can move beyond searching for a single idealised 'business partner' profile and instead assess the capabilities required to enact different role archetypes and to shift among them as organisational needs change. Similarly, professional development should combine technical accounting expertise with business knowledge, analytical and communication skills, and relational capabilities that enable MAs to sustain both control-oriented and business-oriented contributions.

From an organisational design perspective, the framework also cautions against equating business partnership with the elimination of traditional accounting activities. Bookkeeping and control-oriented responsibilities may continue to create substantial value and may coexist with advisory and strategic contributions. Organisations should therefore design roles, reporting relationships, information systems, and development pathways that provide MAs with sufficient flexibility to combine or rebalance archetypes while safeguarding the independence, trust, and legitimacy required by different business counterparts. The framework can thus be used as a diagnostic device to compare the role configuration expected by the organisation with the configuration actually enacted by MAs and to identify capability or design gaps that constrain effective business partnership.

6.2 – Limitations and directions for future research

This study has limitations. First, we focused exclusively on papers published in English, potentially excluding relevant insights from research in other languages. Second, the review was designed as a structured conceptual mapping rather than a systematic literature review and therefore did not aim to provide an exhaustive census of the literature. Nevertheless, the mapping covers 67 contributions, including studies that reflect professional perspectives, and therefore provides a substantial basis for both scholarly and practical reflection. The original mapping was also complemented by a selective update of recent studies used to refine the conceptual interpretation.

Future research could extend our analysis of MAs as business partners by empirically testing both the multiple-role framework presented in Section 4 and the dynamic pathways developed in Section 5. Such research can proceed at three complementary levels. First, studies can examine whether the four analytical archetypes and their associated value propositions are recognisable across organisational, sectoral, national, and technological contexts, and whether particular configurations become more salient under specific conditions. Second, longitudinal designs can investigate whether role specialisation, replacement, and expansion follow identifiable patterns; whether transitions are linear, reversible, or cyclical; and which events or changes in role expectations trigger movement between configurations. Longitudinal studies could also examine whether different roles coexist stably or only temporarily and how each pathway affects the forms of value perceived by different business counterparts. Third, multilevel research can analyse how organisational factors—such as structure, decentralisation, digitalisation, reporting relationships, proximity to business units, and the distribution of decision rights—interact with individual capabilities and interpersonal relationships to enable or constrain role movement.

Dyadic and, where feasible, longitudinal dyadic research designs would be particularly valuable because business partnership is relational rather than solely self-perceived. Comparing MAs' perceptions of received roles and enacted behaviours with the expectations and evaluations of operational and senior managers would allow researchers to examine role congruence, role conflict, and feedback loops directly. Such designs could also assess whether the value MAs believe they create is recognised by organisational counterparts and whether this recognition reinforces, redirects, or destabilises particular role combinations. Future studies could further operationalise the two organising dimensions of Figure 3 and develop measures of the relative salience of each archetype, thereby testing both role configurations at a given point in time and transitions among configurations over time.

These directions build on recent evidence on controller-manager collaboration (Fourné *et al.*, 2023), situated and relational MA value creation (Jakobsen, 2024), and fluid MA role identities (Rautiainen *et al.*, 2024).

7 – References

- Ala-Heikkilä, V., & Järvenpää, M. (2023). Management accountants' image, role and identity: employer branding and identity conflict. *Qualitative Research in Accounting & Management*, 20(3), 337-371.
- Andreassen, R. (2020). Digital technology and changing roles: a management accountant's dream or nightmare? *Journal of Management Control*, 31(3), 209-238.
- Arkhipova, D., Montemari, M., Mio, C., & Marasca, S. (2024). Digital technologies and the evolution of the management accounting profession: a grounded theory literature review. *Meditari Accountancy Research*, 32(7), 35-64.

- Beaman, I., & Richardson, B. (2007). Information technology, decision support and management accountant roles. *Journal of Applied Management Accounting Research*, 5(1), 59-68.
- Bogt, H.T., van Helden, J., & van der Kolk, B. (2016). New development: public sector controllership – reinventing the financial specialist as a countervailing power. *Public Money & Management*, 36(5), 379-384.
- Budding, T., & Wassenaar, M. (2021). New development: is there a management accountants' expectation gap. *Public Money & Management*, 41(4), 346-350.
- Burns, J., & Baldvinsdottir, G. (2005). An institutional perspective of accountants' new roles: the interplay of contradictions and praxis. *European Accounting Review*, 14(4), 725-757.
- Byrne, S., & Pierce, B. (2007). Towards a more comprehensive understanding of the roles of management accountants. *European Accounting Review*, 16(3), 469-498.
- Caglio, A. (2003). Enterprise Resource Planning systems and accountants: toward hybridization? *European Accounting Review*, 12(1), 123-153.
- Cavélius, F., Endenich, C., & Zicari, A. (2020). Back to basics or ready for take-off? The tensions on the role of management controllers in the digital age. *Comptabilité – Contrôle – Audit*, 26(2), 81-115.
- Chotiyanon, P., & De Latour, V.J. (2018). *The changing role of the management accountants*. London: Palgrave-Macmillan.
- Clinton, D., & White, L. (2012). The role of the management accountant: 2003-2012. *Management Accounting Quarterly*, 14(1), 40-74.
- Colton, S.D. (2001). The changing role of the controller. *Journal of Cost Management*, 15(6), 5-10.
- Davis, T., & McLaughlin, L. (2009). Is finance a business partner yet? *Strategic Finance*, 90(9), 35-40.
- De Loo, I., Verstegen, B., & Swagermann, D. (2011). Understanding the roles of management accountants. *European Business Review*, 23(2), 287-313.
- Desroches, D., & Lawson, R. (2013). *The evolving role of the controller*. Montvale, NJ: IMA.
- El-Sayed, H., & El-Aziz Youssef, M.A. (2015). "Modes of mediation" for conceptualizing how different roles for accountants are made present. *Qualitative Research in Accounting & Management*, 12(3), 202-209.
- Emsley, D. (2005). Restructuring the management accounting function. A note on the effect of role involvement on innovativeness. *Management Accounting Research*, 16(2), 157-177.
- Erhart, R., Mahlendorf, M.D., Reimer, M., & Schaffer, U. (2017). Theorizing and testing bidirectional effects: the relationship between strategy formation and involvement of controllers. *Accounting, Organizations and Society*, 61, 36-52.
- Ernst & Young. (2008). *The changing role of the financial controller*. London: Ernst & Young LLP.
- Fauré, B., & Rouleau, L. (2011). Strategic competence of accountants and middle managers in budget making. *Accounting, Organizations and Society*, 36(3), 167-182.
- Fourné, S.P.L., Guessow, D., & Schäffer, U. (2018). Controller roles: scale development and validation. In M.J. Epstein, F.H.M. Verbeeten, & S.K. Widener (Eds.), *Performance measurement and management control: the relevance of performance measurement and management control research* (pp. 143-190).
- Fourné, S.P.L., Guessow, D., Margolin, M., & Schäffer, U. (2023). Controllers and strategic decision-making: the role of cognitive flexibility in controller-manager collaboration. *Management Accounting Research*, 60, 100840.
- Friedman, A.L., & Lyne, S.R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6(1), 19-44.

- Goretzki, L., & Messner, M. (2019). Backstage and frontstage interactions in management accountants' identity work. *Accounting, Organizations and Society*, 74(3), 1-20.
- Goretzki, L., Strauss, E., & Weber, J. (2013). An institutional perspective on the changes in management accountants' role. *Management Accounting Research*, 24(1), 41-63.
- Graham, A., Davey-Evans, S., & Toon, I. (2012). The developing role of the financial controller: evidence from the UK. *Journal of Applied Accounting Research*, 13(1), 71-88.
- Granlund, M., & Lukka, K. (1997). From bean-counters to change agents: the Finnish management accounting culture in transition. *The Finnish Journal of Business Economics*, 3(97), 213-255.
- Granlund, M., & Lukka, K. (1998). Towards increasing business orientation: Finnish management accountants in a changing cultural context. *Management Accounting Research*, 9(2), 185-211.
- Hartmann, F., & Maas, V. (2011). The effects of uncertainty on the roles of controllers and budgets: an exploratory study. *Accounting and Business Research*, 41(5), 439-458.
- Henttu-Aho, T. (2016). Enabling characteristics of new budgeting practice and the role of controller. *Qualitative Research in Accounting and Management*, 13(1), 31-56.
- Holmgren Caicedo, M., Martensson, M., & Tamm Hallstrom, K. (2018). The development of the management accountant's role revisited: an example from the Swedish Social Insurance Agency. *Financial Accountability & Management*, 34(3), 240-251.
- Hopper, T.M. (1980). Role conflicts of management accountants and their position within organisation structures. *Accounting, Organizations and Society*, 5(4), 401-411.
- Hyvönen, T., Järvinen, J., & Pellinen, J. (2015). Dynamics of creating a new role for business controllers. *Nordic Journal of Business*, 64(1), 21-39.
- Jakobsen, M. (2024). Management accounting practice as understanding, supporting and advancing local epistemic methods. *Qualitative Research in Accounting & Management*, 21(4), 289-316.
- Janin, F. (2017). When being a partner means more: the external role of football club management accountants. *Management Accounting Research*, 35, 5-19.
- Järvenpää, M. (2001). Connecting management accounts' changing roles, competencies and personalities into the wider managerial discussion: a longitudinal case evidence from the modern business environment. *The Finnish Journal of Business Economics*, 4(1), 431-458.
- Järvenpää, M. (2007). Making business partners: a case study on how management accounting culture was changed. *European Accounting Review*, 16(1), 99-142.
- Johnston, R., Brignall, S., & Fitzgerald, L. (2002). The involvement of management accountants in operational process change. *International Journal of Operations and Production Management*, 22(12), 1325-1339.
- Kaplan, R.S., & Norton, D.P. (2001). *The Strategy-focused organization: how balanced scorecard companies thrive in the new business environment*. Boston, MA: Harvard Business School Press.
- Karlsson, B., Hersinger, A., & Kurkkio, M. (2019a). Hybrid accountants in the age of the business partner: exploring institutional drivers in a mining company. *Journal of Management Control*, 30(2), 185-211.
- Karlsson, B., Kurkkio, M., & Hersinger, A. (2019b). The role of the controller in strategic capital investment projects: bridging the gap of multiple topoi. *Journal of Management and Governance*, 23(3), 813-838.
- Katz, D., & Kahn, R.L. (1978). *The social psychology of organizations* (2nd ed.). New York: John Wiley & Sons.
- Kennedy, F.A., & Sorensen, J.E. (2006). Enabling the management accountant to become a business partner: organizational and verbal analysis toolkit. *Journal of Accounting Education*, 24(2-3), 149-171.

- La Paz, A., Gracia, D., & Vasquez, J. (2020). Matching the controller role: individuals vs companies. *Journal of Business Economics and Management*, 21(5), 1411-1431.
- Lambert, C., & Sponem, S. (2012). Roles, authority and involvement of the management accounting function: a multiple case-study perspective. *European Accounting Review*, 21(3), 565-589.
- Maas, V.S., & Matějka, M. (2009). Balancing the dual responsibilities of business unit controllers: field and survey evidence. *The Accounting Review*, 84(4), 1233-1253.
- Mack, S., & Goretzki, L. (2017). How management accountants exert influence on managers – a micro-level analysis of management accountants' influence tactics in budgetary control meetings. *Qualitative Research in Accounting & Management*, 14(3), 328-362.
- Malagueño, R., Gomez-Conde, J., de Harlez, Y., & Hoffmann, O. (2021). Controller involvement in a project management setting: effects on project functions and performance. *Journal of Applied Accounting Research*, 22(2), 334-364.
- Malmi, T., Seppala, T., & Rantanen, M. (2001). The practice of management accounting in Finland: a change? *The Finnish Journal of Business Economics*, 4(1), 480-501.
- Morales, J. (2019). Symbolic categories and the shaping of identity. The categorisation work of management accountants. *Qualitative Research in Accounting & Management*, 16(2), 252-278.
- Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organizations and Society*, 38(3), 228-244.
- Mouritsen, J. (1996). Five aspects of accounting departments' work. *Management Accounting Research*, 7(3), 283-303.
- Nilsson, F., Olve, N., & Parment, A. (2011). *Controlling for competitiveness: strategy formulation and implementation through management control*. Copenhagen: Copenhagen Business School Press.
- Niven, P.R. (2002). *Balanced scorecard step by step: maximizing performance and maintaining results*. New York: John Wiley & Sons Inc.
- Oesterreich, T.D., Teuteberg, F., Bensberg, F., & Buscher, G. (2019). The controlling profession in the digital age: Understanding the impact of digitisation on the controller's job roles, skills and competences. *International Journal of Accounting Information Systems*, 35, 100432.
- Oesterreich, T.D., & Teuteberg, F. (2019). The role of business analytics in the controllers and management accountants' competence profiles. An exploratory study on individual-level data. *Journal of Accounting & Organizational Change*, 15(2), 330-356.
- Oppi, C., & Vagnoni, E. (2020). Management accountants' role and coercive regulations: evidence from the Italian health-care sector. *Qualitative Research in Accounting & Management*, 17(3), 405-433.
- Pasch, T. (2019). Strategy and innovation: the mediating role of management accountants and management accounting system's use. *Journal of Management Control*, 30(2), 213-246.
- Paulsson, G. (2012). The role of management accountants in New Public Management. *Financial Accountability & Management*, 28(4), 378-394.
- Pierce, B., & O'Dea, T. (2003). Management accounting and the needs of managers: perceptions of managers and accountants compared. *British Accounting Review*, 35(3), 257-290.
- Puyou, F.R. (2018). Systems of secrecy: confidence and gossip in management accounts' handling dual role expectations and MCS limitation. *Management Accounting Research*, 40(September), 15-26.
- Rautiainen, A., Scapens, R.W., Järvenpää, M., Auvinen, T., & Sajasalo, P. (2024). Towards fluid role identity of management accountants: a case study of a Finnish bank. *The British Accounting Review*, 56(4), 101341.
- Rieg, R. (2018). Tasks, interaction and role perception of management accountants: evidence from Germany. *Journal of Management Control*, 29(2), 183-220.

- Rieg, R., Meier, J.-H., & Finckh, C. (2023). Beware of the watchdog! Role communication in job advertisements for management accountants. *Journal of Applied Accounting Research*, 24(5), 889-909.
- Sathe, V. (1982). *Controller involvement in management*. Englewood Cliffs, NJ: Prentice-Hall.
- Siegel, G., & Sorensen, J.E. (1999). *Counting more, counting less: transformations in the management accounting profession*. Montvale, NJ: IMA.
- Simon, H.A. (1959). Theories of decision-making in economics and behavioral science. *American Economic Review*, 49(1), 253-283.
- ten Rouwelaar, H., Bots, J., & De Loo, I. (2018). The influence of management accountants on managerial decisions. *Journal of Applied Accounting Research*, 19(4), 442-464.
- ten Rouwelaar, H., Schaepkens, F., & Widener, S.K. (2021). Skills, influence, and effectiveness of management accountants. *Journal of Management Accounting Research*, 33(2), 211-235.
- Tillema, S., Trapp, R., & Van Veen-Dirks, P. (2022). Business partnering in risk management: a resilience perspective on management accountants' responses to a role change. *Contemporary Accounting Research*, 39(3), 2058-2089.
- Ulrich, D. (1997). *Human resource champions: the next agenda for adding value and delivering results*. Boston, MA: Harvard Business School Press.
- Ulrich, D., & Brockbank, W. (2005). *The HR value proposition*. Boston, MA: Harvard Business Press.
- Vaivio, J. (2004). Mobilizing local knowledge with 'provocative' nonfinancial measures. *European Accounting Review*, 13(1), 39-71.
- Vaivio, J., & Kokko, T. (2006). Counting big: re-examining the concept of the bean counter controller. *The Finnish Journal of Business Economics*, 55(1), 49-74.
- Verstegen, B.H., De Loo, I., Mol, P., Slagter, K., & Geerkens, H. (2007). Classifying controllers by activities: an exploratory study. *Journal of Applied Management Accounting Research*, 5(2), 9-32.
- Waelter, A., Kaplan, B., Gibson, A.B., & Krumwiede, K. (2018). *Stepping outside the box: elevating the role of the controller*. IMA-Deloitte Development LLC.
- Weber, J. (2011). The development of controller tasks: explaining the nature of controllership and its changes. *Journal of Management Control*, 22(1), 25-46.
- Windeck, D., Weber, J., & Strauss, E. (2015). Enrolling managers to accept business partner: the role of boundary objects. *Journal of Management Governance*, 19(3), 617-653.
- Wolf, S., Weissenberger, B.E., Wehner, M.C., & Kabst, R. (2015). Controllers as business partners in managerial decision-making. *Journal of Accounting and Organizational Change*, 11(1), 24-46.
- Xydias-Lobo, M., Tilt, C., & Forsaith, D. (2004). The future of management accounting: a South Australian perspective. *Journal of Applied Management Accounting Research*, 2(1), 55-69.
- Yazdifar, H., & Tsamenyi, M. (2005). Management accounting change and the changing roles of management accountants: a comparative analysis between dependent and independent organizations. *Journal of Accounting and Organizational Change*, 1(2), 180-198.
- Zoni, L., & Merchant, K. (2007). Controller involvement in management: an empirical study in large Italian corporation. *Journal of Accounting and Organizational Change*, 3(1), 29-43.

APPENDIX 1

Literature review (1996-2023): investigated variables versus research method

(Source: Authors own work)

		SURVEYS	CROSS SECTIONAL FIELD STUDIES	QUALITATIVE CASE STUDIES	LONGITUDINAL CASE STUDIES	JOB ADVERTISEMENTS CONTENT ANALYSES	CONCEPTUAL PAPERS	TOTAL	
ROLE EXPECTATIONS	Desired activities/tasks	-	<i>Byrne, Pierce (2007)^(c)</i>	<i>Andreassen (2020)</i>	-	-	-	2 (1.0%)	6 (3.0%)
	Information needed	-	<i>Pierce, O'Dea (2003)</i>	-	-	-	-	1 (0.5%)	
	Role of MAs	Desroches, Lawson (2013)	<i>Pierce, O'Dea (2003)</i>	<i>Goretzki et al. (2013)</i>	-	-	-	3 (1.5%)	
SENT ROLE	Task/ responsibilities	-	-	<i>Ala-Heikkilä, Järvenpää (2023) Goretzki et al. (2013) Karlsson et al. (2019b)</i>	Järvenpää (2007)	Graham et al. (2012)	-	5 (2.5%)	5 (2.5%)
RECEIVED ROLE	Self-perceived image/role	Clinton, White (2012) Desroches, Lawson (2013) Ernst & Young (2008) Graham et al. (2012) La Paz et al. (2020) Mouritsen (1996) Rieg (2018) Siegel, Sorensen (1999) Xydias-Lobo et al. (2004) Yazdifar, Tsamenyi (2005)	-	<i>Ala-Heikkilä, Järvenpää (2023) Goretzki et al. (2013) Oppi, Vagnoni (2020)</i>	Järvenpää (2001)	-	-	14 (6.9%)	14 (6.9%)
ROLE BEHAVIOUR	Performed activities/tasks	<i>Budding, Wassenaar (2021) Beaman, Richardson (2007) Clinton, White (2012) Davis, McLaughlin (2009) De Loo et al. (2011) Desroches, Lawson (2013) Erhart et al. (2017) Graham et al. (2012) Hartmann, Maas (2011) Malmi et al. (2001) Mouritsen (1996) Pasch (2019) Rieg (2018) Siegel, Sorensen (1999) Verstegen et al. (2007) Waelter et al. (2018) Xydias-Lobo et al. (2004)</i>	<i>Cavélius et al. (2020) Byrne, Pierce (2007) Granlund, Lukka (1997) Granlund, Lukka (1998) Johnston et al. (2002) Lambert, Sponem (2012) Morales (2019) Vaivio, Kokko (2006)</i>	<i>Andreassen (2020) Holmgren Caicedo et al. (2018) Janin (2017) Karlsson et al. (2019b) Karlsson et al. (2019a) Oppi, Vagnoni (2020) Paulsson (2012)</i>	El-Sayed, El- Aziz Youssef (2015) Goretzki, Messner (2019) Henttu-Aho (2016) Hyvonen et al. (2015) Järvenpää (2001) Morales, Lambert (2013)	-	Chotiyanon, De Latour (2018) Colton (2001) Nilsson et al. (2011) Weber (2011)	43 (21.2%)	70 (34.5%)

		Yazdifar, Tsamenyi (2005)							
	Use of techniques	Clinton, White (2012) Emsley (2005) Pasch (2019) Xydias-Lobo <i>et al.</i> (2004)	<i>Byrne, Pierce (2007)</i> <i>Friedman, Lyne (1997)</i> <i>Pierce, O'Dea (2003)</i>	-	Burns, Baldvinsdottir (2005) <i>Järvenpää (2001)</i> <i>Järvenpää (2007)</i>	-	-	10 (4.9%)	
	Importance of techniques	Yazdifar, Tsamenyi (2005)	-	-	Henttu-Aho (2016)	-	-	2 (1.0%)	
	Types of information	-	-	<i>Paulsson (2012)</i> Vaivio (2004)	-	-	Colton (2001)	3 (1.5%)	
	Involvement in decision-making	Clinton, White (2012) Erhart <i>et al.</i> (2017) La Paz <i>et al.</i> (2020) Malagueño <i>et al.</i> (2021) Rieg (2018) ten Rouwelaar <i>et al.</i> (2018) ten Rouwelaar <i>et al.</i> (2021) <i>Wolf et al. (2015)</i> Zoni, Merchant (2007)	<i>Byrne, Pierce (2007)</i>	<i>Holmgren Caicedo et al. (2018)</i> <i>Paulsson (2012)</i>	-	-	-	12 (5.9%)	
FEEDBACK LOOP	MAs	<i>Budding, Wassenaar (2021)</i> Desroches, Lawson (2013) Malagueño <i>et al.</i> (2021) Mouritsen (1996) ten Rouwelaar <i>et al.</i> (2021)	<i>Byrne, Pierce (2007)</i> <i>Pierce, O'Dea (2003)</i>	-	-	-	-	7 (3.4%)	16 (7.9%)
	Business partners	<i>Budding, Wassenaar (2021)</i> Malagueño <i>et al.</i> (2021) <i>Wolf et al. (2015)</i>	<i>Byrne, Pierce (2007)</i> <i>Friedman, Lyne (1997)</i> <i>Johnston et al. (2002)</i> <i>Pierce, O'Dea (2003)</i>	-	<i>Goretzki, Messner (2019)</i>	-	-	8 (3.9%)	
	Organisational performance	Zoni, Merchant (2007)	-	-	-	-	-	1 (0.5%)	
ORGANISATIONAL FACTORS	Internal	Bogt <i>et al.</i> (2016) De Loo <i>et al.</i> (2011) Erhart <i>et al.</i> (2017) Hartmann, Maas (2011) La Paz <i>et al.</i> (2020) Malmi <i>et al.</i> (2001) Mouritsen (1996) Pasch (2019) Rieg (2018) ten Rouwelaar <i>et al.</i> (2018) Verstegen <i>et al.</i> (2007) <i>Wolf et al. (2015)</i> Yazdifar, Tsamenyi (2005) Zoni, Merchant (2007)	<i>Byrne, Pierce (2007)</i>	<i>Caglio (2003)</i> <i>Goretzki et al. (2013)</i> <i>Holmgren Caicedo et al. (2018)</i>	Burns, Baldvinsdottir (2005) El-Sayed, El-Aziz Youssef (2015) <i>Järvenpää (2001)</i> <i>Järvenpää (2007)</i>	-	-	22 (10.8%)	32 (15.8%)
	External	De Loo <i>et al.</i> (2011) Hartmann, Maas (2011) Malmi <i>et al.</i> (2001) Mouritsen (1996) Yazdifar, Tsamenyi (2005) Zoni, Merchant (2007)	<i>Byrne, Pierce (2007)</i>	Oppi, Vagnoni (2020)	Burns, Baldvinsdottir (2005) <i>Järvenpää (2001)</i>	-	-	10 (4.9%)	

ATTRIBUTES OF THE PERSON	Personality	Bogt <i>et al.</i> (2016) De Loo <i>et al.</i> (2011) ten Rouwelaar <i>et al.</i> (2018) ten Rouwelaar <i>et al.</i> (2021) Verstegen <i>et al.</i> (2007) Wolf <i>et al.</i> (2015)	Byrne, Pierce (2007) Granlund, Lukka (1998)	Goretzki <i>et al.</i> (2013)	Järvenpää (2001)	-	-	10 (4.9%)	34 (16.7%)
	Knowledge, skills	Beaman, Richardson (2007) Ernst & Young (2008) La Paz <i>et al.</i> (2020) Malmi <i>et al.</i> (2001) Oesterreich, Teuteberg (2019) Rieg (2018) Siegel, Sorensen (1999) ten Rouwelaar <i>et al.</i> (2021) Verstegen <i>et al.</i> (2007) Waelter <i>et al.</i> (2018) Xydias-Lobo <i>et al.</i> (2004) Yazdifar, Tsamenyi (2005)	Byrne, Pierce (2007) Granlund, Lukka (1997) Granlund, Lukka (1998)	Caglio (2003) Fauré, Rouleau (2011) Paulsson (2012)	Burns, Baldvinsdottir (2005) Henttu-Aho (2016) Hyvonen <i>et al.</i> (2015) Järvenpää (2001)	Oesterreich <i>et al.</i> (2019)	Kennedy, Sorensen (2006)	24 (11.8%)	
INTERPERSONAL FACTORS	-	Davis, McLaughlin (2009) Desroches, Lawson (2013) Emsley (2005) Mouritsen (1996) Rieg (2018)	Byrne, Pierce (2007) Friedman, Lyne (1997) Johnston <i>et al.</i> (2002) Lambert, Sponem (2012)	Fauré, Rouleau (2011) Goretzki <i>et al.</i> (2013) Janin (2017) Karlsson <i>et al.</i> (2019b) Mack, Goretzki (2017) Paulsson (2012) Puyou (2018) Windeck <i>et al.</i> (2015)	Goretzki, Messner (2019)	-	-	18 (8.9%)	18 (8.9%)
OFFICE	MA function	Desroches, Lawson (2013) Malmi <i>et al.</i> (2001) Mouritsen (1996) Rieg (2018)	Granlund, Lukka (1998) Lambert, Sponem (2012)	-	Järvenpää (2001) Järvenpää (2007)	-	-	8 (3.9%)	8 (3.9%)
TOTAL (# investigated variables)		99 (48.8%)	34 (16.7%)	35 (17.2%)	27 (13.3%)	2 (1.0%)	6 (3.0%)	203 (100.0%)	203 (100.0%)
TOTAL (# paper)		28 (41.2%)	10 (14.7%)	15 (22.1%)	8 (11.8%)	2 (2.9%)	5 (7.4%)	68 ^(*) (100.0%)	

Notes:

(*) Dyadic surveys or field studies are reported in *italics*.

(*) One of the 67 analysed papers (Graham, Davey-Evans, & Toon, 2012) is based on two different research methods.