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## The Role of the Controller in the Perspective of Strategy as Practice: A theoretical essay

### ABSTRACT

**Objective:** This theoretical essay aims to explore how the controller participates in the strategy formation process, in the perspective of strategy as a practice.

**Method:** We developed a theoretical essay based on the main issues related to the role of the controller in organizations and a general explanation of the theoretical model of strategy as a practice proposed by Jarzabkowski and Spee (2009).

**Originality/Relevance:** We propose a new approach for management accounting studies by bringing together two fields of knowledge – accountability and strategy – under a constructivist perspective, exploring the role of the controller as a business partner and a strategy practitioner. We argue controllers act as middle managers in the implementation of organizational strategies, playing a fundamental role in strategy translation, communication and on its operational issues.

**Results:** From the intersection between the two themes, three general propositions were developed, combining elements of strategy as practice (practice, praxis and practitioners) and the role of the controller, which serve as a basis for the advance of future research. This is a seminal step into future avenues of research and theoretical or empirical studies about the microperspective of management accounting.

**Theoretical/Methodological contributions:** This theoretical essay analyzes the controller role in the micro-organizational perspective of the strategy as practice, addressing future research possibilities that unite the two lines of knowledge.

**Keywords:** Controller; manager accountant; middle manager; strategy as practice; strategizing.

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## 1 INTRODUCTION

Competitiveness and the way it affects organizational dynamics engender the need of transformation for different organizational functions and its professionals, in order to keep satisfactory results. In such a way, management accounting has been living its own revolution, since traditional management techniques remain popular in the organizations concurrently with new techniques, showing the need of the professionals to incorporate new ways of acting and resources in their activities' processes (Burns & Vaivio, 2001).

These lines lead us to discuss the role of the manager accountant also known as the controller, and their interaction with organizational strategy. Traditionally, the role of the controller in organizations is to inform management about economic matters and activities within the company (Weber, 2011). With time, the role of this actor has changed: the information development under his responsibility has become an important asset to firm value creation, expanding the perspective of management accounting and, notably, unfolding a new role for the controller, along with the routines, duties and interaction with other value creation aspects.

Literature signalizes the need of understanding the controller's role as a business partner in companies' strategic decisions, putting this change as a complex process that involves the company as a whole, demanding interaction from all the actors, changing the way they interpret information and act (Byrne & Pierce, 2007; Järvenpää, 2007; Weber, 2011; Goretzki, Strauss, & Weber, 2013). Weibenberger, Wehner and Kabst (2015) state it is imperative to understand the participation of the controller on strategic decisions, along with their own motivations and the expectations of others. In this sense, literature suggests that studies about the controllers' role has a focus on the change of this organizational actor. However, there is a gap regarding the understanding of the controllers' role on a micro-organizational perspective. In other words, there is a lacuna regarding the way they interact with other actors and, considering their strategic role in a company's results, the way they interact with strategy (Balogun & Rouleau, 2017; Heyden, Fourné, Koene, Werkman, & Ansari, 2017; Johansen & Hazwes, 2016).

Strategy as practice is a field of study among the strategy literature that aims to elucidate the relationship between strategy and everyday actions in the doing of strategy, shedding light on the social dynamics involved in this process (Silva, Carrieri & Souza, 2001). In this sense, strategy as practice reveals the social practices in addition to the normalizations, rules and formal strategic development, focusing on the interaction between the organizational actors, the flow of their activities and the social, symbolic and material tools used in the doing of strategy (Jarzabkowski & Spee, 2009).

Considering the above, strategy as practice brings a new understanding to the strategy formation process. According to Johnson, Melin and Whittington (2003), the strategy formation process comprises both the formulation and implementation of organizational strategy, in an inseparable process that encompasses actors, activities and structures and their impact on strategy outcomes. To these scholars, this new perspective concerns not only with formal strategy planning, but also with processes and practices that compose everyday activities of organizational life and their impacts to the organizational results.

Considering the relevance of controllers to the strategy, a few questions arise: how do they shape the construction of practice through who they are, how they act and what recourses do they draw upon? How does the flow of activities in the organization take place, considering his/her presence? How their cognitive, behavioral, procedural and motivational practices are combined with the practices of others?

To answer these questions, considering the perspective of strategy as practice (practices, praxis and practitioner) and the integrative decision-making process, the aim of this paper is to explore how the controller participates on the strategy formation process. We developed a theoretical discussion based on management accounting and strategy literature, following the recommendations of Whetten (2003), who declares that a legitimate contribution needs enough magnitude to advance present theories, changing the way a phenomenon is investigated. Moreover, Whetten (2003) affirms that a theoretical development visits the perspective of different fields of study, bringing them together in a way that the current reasoning is challenged, something crucial to conceptual development.

Besides this introduction, we present a synthesis of state-of-the-art articles on strategy as practice and controllers, the main foundation of our argument. We argue there are confirmations and complementarities between strategy as practice and accountability studies, and then we state propositions that help to understand this connection, considering the role of the controller on the strategy implementation process.

## 2 THEORETICAL DEVELOPMENT

The theoretical developments on the controllers' role at firms and the strategy as practice perspective are the foundation of our work. First, we present the change in the controller's role in order to highlight the research focus in this area. Second, we present the concepts and traditions of strategy as a practice, addressing this content as a promising direction for future research in management accounting.

### 2.1 The Controller

Since the 1990s, studies indicate a change in the role played by controllers in organizations (Wolf, Weißenberger, Wehner, & Kabst, 2015). The controller, known for performing traditional functions such as collecting and reporting internal information from past events to top management, stereotyped as "bean-counter", is now perceived as a "business partner", capable of improving business processes (Goretzki, Strauss, & Weber, 2013; ICV and IGC, 2013). In other words, there is a reorientation of management accounting specialists to the preparation and analysis of strategic information that supports their participation in strategic decision-making, which promotes organizational improvements in internal processes, decisions and efficiency, thus increasing the contribution of the controllers' department to the competitiveness of an organization (Pietrzak & Wnuk-Pel, 2015; Wolf et al., 2015).

This change of role, according to Weber (2011), requires the controller to be proactive, with a high degree of knowledge about the business, being able to provide general information on a continuous basis, but also to deepen in specific information that is relevant to the organization, and to help managers to interpret information. Furthermore, controllers add value when they deal with know-how deficits and prevent information from being used incorrectly. By providing this kind of support to the organization, the controller assures the rationality of corporate management (ICV and IGC, 2013). For Weber (2011), this expansion of the function does not generate a need for a significantly greater capacity of the controller, in fact, it requires a change in the way the task is executed. Nevertheless, studies have shown that the movement of change in the functions of management accountants is not universal (Järvenpää, 2007; Malmi, Seppala, & Rantanen, 2001).

The changing role of controllers has been explored through different perspectives (Goretzki, Strauss, & Weber, 2013), considering the influence of organizational restructuring (Burns & Baldvinsdottir, 2005), organizational culture (Järvenpää, 2007) and technological aspects, specifically the installation of integrated information systems (Granolund & Malmi, 2002; Jack & Kholeif, 2008; Scapens & Jazayeri, 2003). There is also a discussion on education, in order to understand how accounting education must be designed and implemented to provide the knowledge, skills and capacities required from a “business partner” (Malmi et al., 2001).

In this perspective, Goretzki, Strauss and Weber (2013) studied how organizational actors, - in this case, the financial director specifically - can lead to the institutionalization of the controller as a business partner within the organization. Whereas Weibenberger, Wehner and Kabst (2015) examined whether controllers are really willing to act as business partners and whether general managers understand this change and expect controllers to do so in the organization. Given that the nature of the controller’s tasks makes it clear that his/her interactions with managers play a very important role in controller analysis (Weber, 2011), Lambert and Sponem (2012) analyze controller functions from the authority assigned to it relationship with operational managers.

Byrne and Pierce (2007) explain that the influence of organizational management and management accountants themselves are strong antecedents to the function developed. This means there are certain functions expected to be held by operational managers, and these functions have consequences depending on the extent and nature of the interaction between management accountants and operational managers. Byrne and Pierce (2007) also argue that the role ambiguities, contingencies, and conflicts between these group of actors, while helping to explain contradictions in previous research, show that the adoption of the "business partner" model for management accountants is not simple. Similarly, Järvenpää (2007) affirms that changing the functions of the controller is a complex process.

From a macro-organizational perspective, Lambert and Sponem (2012) suggest that the divergence in the adoption of the new function can be justified by two possibilities: the gradual and slow diffusion of this new function within the organizations or the possibility that some companies do not need the controllers to act as a "business partner". Weibenberger, Wehner and Kabst (2015), on the other hand, defend the analysis of two micro-organizational factors to understand the participation of controllers in management decision-making and entrepreneurial orientation: the personal motivation of the controller themselves (or personal characteristic) and management expectations (or the characteristics of managers).

The visited literature enabled us to infer that the research related to the management accountant has focused on the change of the professional's roles, mainly, regarding the confirmation of this process and the factors that cause such occurrence. Based on this, we propose an advance in this area of research by analyzing the role of the controller under a micro-organizational perspective, following the examples of Goretzki, Strauss and Weber (2013) and Weibenberger, Wehner and Kabst (2015). To do so, in the next section, we address the content of strategy as practice, which allows us to develop propositions for the theoretical and empirical body of knowledge about management accountants.

## **2.2 Strategy as Practice**

The traditional strategy formation process has its origins on rational models, based on a formal strategy planning developed by top management teams (Hart, 1992). As reported by Hart (1992), with the incorporation of behavioral theories to the study of strategy, the contribution of other organizational actors becomes a focus of attention, demanding a new

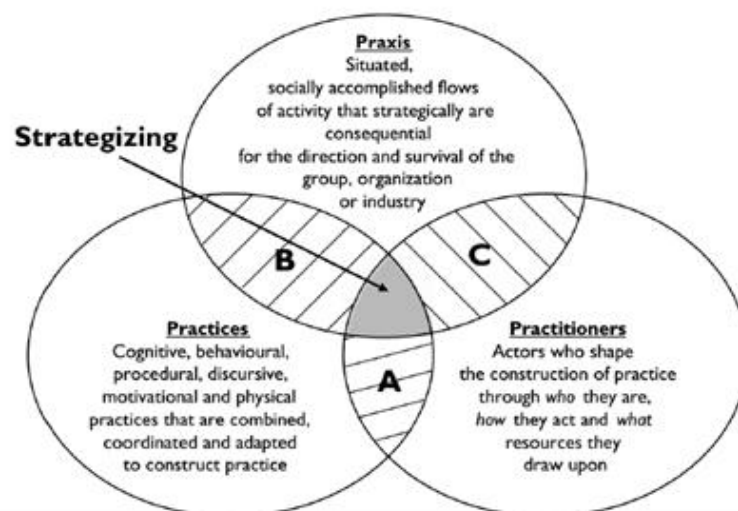
model able to involve top managers, formal planning and the action and impact of everyone working with the strategy – formulating or implementing it. In this sense, strategy is conceptualized as a situated and social activity (Jarzabkowski, Balogun, & Seidl, 2007).

That is the context where the perspective of strategy as practice emerges, embodying a new vision on the strategy formation process, covering the formulation and implementation of strategy as an indissoluble process (Johnson, Melin, & Whittington, 2003). Strategy as practice (SAP) initiated with Whittington (2002; 2004), who proposed a systemic approach to study strategy, bringing a sociological context to the decision-making process, assuming that the process of strategy formation evolves social systems and the actions of organizational actors. According to Jarzabkowski and Spee (2009), SAP is a field of research under the strategy literature concerned with the ways that strategy takes place, who does it, how it is done, what is done and what the implications of the strategy doing. This means studying strategy as a social practice, as a combination of different practices that originate from different ways of thinking, feeling and acting (Whittington, 2004).

On this subject, Jarzabkowski and Spee (2009) mention that SAP studies shed light on the human actors that think, develop and execute the strategy and specially the interaction between them. In this sense, emotions, motivations and actions begin to be considered as important factors shaping strategy, demanding an alternative focus on studying strategy, represented by the constructivist approach of strategy as practice.

The main contribution of this new research tradition to organizational studies lies in considering the human agent, their experiences and the interactions of those who practice the strategy (Whittington, 2007; Jarzabkowski, Balogun, & Seidl, 2007; Johnson, Langley, Melin, & Whittington, 2007). In this regard, it is imperative to access how they translate strategy into regular activities and its impact in organizational results (Whittington, 2004).

Under this perspective, strategy is conceived as a social constructed organizational activity; meanwhile strategizing is the term used to explain the strategy formation process and covers actions, interactions and negotiations between the actors and the practices associated with their activities fulfillment (Jarzabkowski & Spee, 2009). For this approach, strategy analysis comprehends three distinct concepts and their intercommunication, according to Whittington (2006): practices, praxis and practitioners. Jarzabkowski and Spee (2009) elucidate that practices are social, symbolic and material tools used in the doing of strategy; praxis explain the flow of activity; and practitioners are the actors who do the work of strategy. Figure 1 illustrates the strategizing conceptual framework and its elements.



**Figure 1.** Strategizing the conceptual framework (Jarzabkowski, Balogun, & Seidl, 2007, p.11)

According to Jarzabkowski et al. (2007), there is still a misunderstanding on the difference between practices and praxis. Considering their importance to our research goal, we discuss these two constructs as follows. Reckwitz (2002) explained that practices are routinized behaviors composed by activities, mental activities, forms of knowledge, forms of understanding, know-how, states of emotion and motivations. As Jarzabkowski et al. (2007) reinforces, the concept of practices is linked to the patterns that people do things, once they represent the cognitive, procedural, discursive and physical resources that organizational actors use to interact in order to accomplish their jobs. In this sense, practices are the behavioral manners people use to coordinate and adapt their organizational activities.

On the other hand, Reckwitz (2002) clarifies the term praxis as the human action as a whole. To Jarzabkowski et al. (2007), praxis reveals the interrelation between actions of different individuals and groups socially situated, considering they will act in a certain way according to the orientation of the organizational context. These authors understand praxis as the strategic flow of activities, because of firm orientation. Lastly, practitioners are interconnected with practices and praxis; they are the individuals who build the practice based upon what they are, how they act and according to the available resources (Jarzabkowski et al., 2007). It is critical to consider the agency of practitioners in this context, once the ways they behave, think, act and show emotions and knowledge will determine the practices, and the combination of these elements with firm orientation will influence praxis (Reckwitz, 2002). In the strategy as practice point of view, practitioners are an important unit of analysis, once they participate in the activities that implement strategy, fundamental to the organizational outcomes (Jarzabkowski et al., 2007).

The conceptual framework illustrated on Figure 1 (Jarzabkowski et al., 2007) indicates the need to investigate the three elements in an integrated way, once it is impossible to explore one aspect isolated from the others. As stated by Jarzabkowski et al. (2007), the strategy formation process, covering formulation and implementation, happens at the nexus between praxis, practices and practitioners.

In the context of strategy as a practice, new micro-approaches, such as sociomateriality and open strategy, have been recently developed and may also represent advances in other areas of research. Sociomateriality has sought to show in the vision of inseparability of the technical and social, that is, that technology, work and organizations must be conceptualized jointly (Orlikowski, 2007; Orlikowski & Scott, 2008). Open Strategy, on the other hand, understands the strategy expansion process in addition to the corporate elite, through collaborative engagement of a variety of internal and external stakeholders, so that the suggestions for organizations derive from a merger of the multiple perspectives represented among the various stakeholders (Malhotra; Majchrzak; Niemiec, 2017). Whittington, Cailluet and Yakis-Douglas (2011) explain that Open Strategy is a continuum composed of two critical dimensions: i) openness in terms of inclusion, or the variety of actors, both internal and external, involved in the elaboration of the strategy; and, ii) openness in terms of transparency, both inside and outside organizations, both in the formulation phase of the strategy and in the communication of the strategy.

Based on the presented concepts and elements of the SAP, as well as its expansion to new micro thematic in the last years, and given its main objective, that according to Whittington (2006), is to reveal how people conduct their work in organizations, considering strategy performance and the impact of their actions to the big picture, the next section presents an approximation between the SAP approach and the functions developed by the controller. With this, we intend to develop propositions of interaction between the two areas, which allow the development of research on management accounting, under this new perspective.

## 2.3 The Role of Controller in the Strategy Implementation Process, under the Strategy as Practice Perspective

From now on, specific attention is directed towards the role of controllers as organizational actors interacting with the strategy process. The aim of this section is to reconcile the role of the controller and the strategy implementation process, considering the theoretical framework of strategy as practice, following Bertero's (2011) and Whetten's (2003) reflections about theoretical essay development. Our goal is to elaborate propositions that allow us to understand the nature of the relationship of the controller with the practice, the praxis and other practitioners of strategy, guiding future research in these areas of knowledge.

### 2.3.1 The controller and the relationship with practice

There is no convergence on a definition for 'practice' under strategy as practice, once it is a concept related to the specific context in study, connected to the spatial and material set of arrangements (Jarzabkowski & Spee, 2009). Besides the lack of a general definition, there is an agreement that practices implicate the social context where individuals interact and the resources and infrastructure, they have available (Orlikowski, 2007). As Reckwitz (2002) declares, practices can be defined as routinized behaviors such as bodily activities, forms of mental activities, physical resources, know-how, motivational knowledge, states of emotions and the social structure created by the actors involved. In other words, practices can be understood from how the practices that guide and enable the actions of practitioners are defined.

When we analyze the accounting functions under the practice perspective, there is the need to consider elements that together conform the way activities are developed, differing from praxis – this concept is more associated to what strategy really is. In this regard, the controller's position and behavior on organization, their role of facilitating communication and the access to information, the reliability and validity of data on information systems, the use of a diversity of material resources, their knowledge and the way they feel working on the organization lead us to the orientation and the definition of how the controller will act and what will be their role on strategic decision making.

Furthermore, research focused on understanding how and why some contingency elements influence the role of the controller (Guo, Huy & Xiao, 2017) would be relevant to this field of study. In such case, Lambert and Sponem (2012) suggest motivations to discrepancies on the adoption of this new function of the controller, now a business partner, something that claims investigation under the organizational practices sphere. Additionally, Goretzki, Messner and Strauss (2017) argue that structural and agency factors could facilitate the emergency or the role of the controller in the strategic implementation and not the practice itself. However, the practices connected to structural and agency factors influence the role of the controller (Van der Steen, 2017). We understand there is a recursive relation between these elements – controller, strategy implementation and practices, although such possibilities remain undertheorized.

Complementarily, the research stream that discusses the changes in the controller's role has ignored a relevant role developed by the professional in the most part of organizations, the management of the area of management accounting. For a complete analysis of the functions of this professional it is necessary to understand all the roles developed by him in organizations, which it contemplates, not only the professional's function as a business partner, but their operation as middle managers, by definition a social actor in

charge of coordinating an organizational unit and its routine activities, integrated with different groups – top management and operational resources – with the purpose of aligning strategic arrangements (Floyd & Wooldridge, 1992). This means middle managers' act as strategy communicators, translators and operators at the same time, influencing the way strategy is understood and operationalized, and, consequently, how practice is unfolding in organizations.

Since controllers' role in organizations has been proactive, demanding deep knowledge of the business and the ability of providing information to maintain firms' activities in a way other social actors understand and efficiently use such information (Weber, 2011), it is plausible to say the controllers find resonance in the middle manager role, which confirms its adherence to the strategy implementation process. Surprisingly few empirical studies have focused on the tasks controllers as middle managers perform (Johansen & Hawes, 2016) and how this shape their practices – considering this is the level where controllers operate.

Considering practices as the activities that lead to strategy implementation (Burgelman et al., 2018; Mintzberg, Ahlstrand & Lampel, 2000) and based on the idea that strategy implementation must include other practitioners besides top managements levels (Whittington, Cailluet, & Yakis-Douglas, 2011), we present the first proposition of this article:

**Proposition 1:** The role of the controller is shaped by a recursive interaction between practice, structural and contingency factors, which will shape the way the controller interact with organizational strategy.

This first proposition is an attempt to achieve the first question of our research: “how do controllers shape the construction of practice through who they are, how they act and what resources do they draw upon?”. In this sense, we understand controllers are a key social actor in the organization, connecting top and lower levels in firms' social structure, promoting the translation of the strategy, which will enable its implementation. The resources mobilized to this end regard the controllers' technical and social abilities. Therefore, controllers are no longer a passive employee with technical skills, but an actor participating in the dynamic integration of organizational actors.

The role of the controller under the strategy as practice perspective is in line with the idea of conceiving controllers as business partners within organizations (Goretzki et al., 2013). On this matter, Weber (2011) affirms that a change in the role of a bean-counter to a business partner does not imply the need of a bigger skill from the controller: what is necessary is a new way of looking at how the activity is done. The controller no longer behaves as a data maker, acting as an information seller. According to Weber (2011), in order to this become a reality, a renewal on infrastructure is mandatory, giving the controller access to resources that will allow the performance of his/her new role. We strongly believe the adoption of the middle manager perspective to the controllers' practice, as Proposition 1 suggests, is an important step in such direction.

### 2.3.1 The controller and the relationship with praxis

Praxis is understood as the flow of activities developed by individuals, the practitioners (Whittington, 2006). In this sense, praxis reveal the way of doing something that was established before – how the practices are carried out, according to the firm orientation. Regarding that, the basic job of controllers is to inform management about economic issues and activities in the organization. This implies the conception, construction, operation and



extension of an appropriate cost accounting information system to capture relevant data continuously across the organization (Weber, 2011). Considering the controller's contemporary functions, now seen as a business partner, this practitioner needs to add to his/her traditional activities the new responsibilities of being part of strategic decision processes (Pietrzak & Wnuk-Pel, 2015; Wolf et al., 2015). Hence, there is a change in the controller's praxis.

Pursuant to Jarzabkowski and Spee (2009), praxis comprehends the flow of activities that connects individual actions, group actions and the institutional environment where those actions are situated and to which they contribute. With regard to this aspect, the diversity of the controller's activities is related to contingency factors, internal and external to the organization; the relation of the controller with other practitioners and the way they perceive their role to the organization and the way they should perform. The praxis is thus associated with the relationship between macro, meso and micro contexts, revealing the levels of interaction in organizational behavior (Jarzabkowski & Spee, 2009). In that behalf, proposition 2 follows that:

**Proposition 2:** Controllers have a specific role in organizational praxis, once their role has a reflex on the firm's strategy formation. This reflex, however, is mediated by the environmental contingencies and organizational actors.

The second proposition adds to the recursive relation between controllers' practices and structural and contingency factors the macro environment influences, which may affect the dynamics of their activities. Besides, in order to put their role into practice, controllers' resort to other organizational actors' practices and praxis, demanding the expansion of their macro understanding of the external factors, company's processes, social and communicational skills. This proposition also sets a first step into the understanding of the flow of activities in the organization considering the presence of the controller, which were the second research question guiding our paper development.

Moreover, the micro level indicates the study of strategy praxis at the individual level (Jarzabkowski & Spee, 2009). As Mantere (2008) noticed, it brings up how actors interpret their role in the strategy making in addition to their operational tasks, and the way it influences strategic issues. To this extent, the perception that organizational actors elaborate on their role might have an impact on strategy implementation. Based on this, we strongly believe the perception the controllers have about their own activities and their role in the organization, besides their contribution to the strategy process implementation, is vital to his praxis. Thus, the present research proposes that:

**Proposition 2a:** The way controllers perceive their role affects their day-to-day activities.

The meso level refers to the interaction of the individual level and a sub-organizational level (Balogun & Johnson, 2005). Balogun & Johnson (2005) explain that a departmental level can be investigated here, exploring a group's routines and interactions, how they face reality in the form of rituals, systems, norms, assumptions and beliefs. In order for the controller to have relevant information for decision making, the alignment of a team that will feed the information systems with quality data is imperative. In this sense, routines and controls related to the management accounting department are decisive to the controller's performance and the impact of their actions on management decisions.

The activities performed by the controller are also related to organizational actors such as top management and middle managers, who need to share authority and allow the effective

participation of the controller in strategic decisions so they can work and contribute as a business partner (Goretzki, Strauss, & Weber 2013; Lambert & Sponem, 2012; Weber, 2011; Weibenberger, Wehner & Kabst, 2015), as well as with other management support functions (e.g. accountants) and, in most cases, also with other controllers (ICV and IGC, 2013). On this basis, it is understood that:

Proposition 2b: Controllers have their activities shaped by routines and attributions of other organizational actors.

The macro level explains the strategy as practice at the institutional level, considering the whole organization and the patterns of action of a specific industry (Lounsbury & Crumley, 2007). According to Jarzabkowski and Spee (2009), the relationship between individuals and the macro level – institutions, markets or industries – is a theme underexplored in the strategy literature. In line with that, the transformation in the controller's functions on organizations are associated to contingency elements, internal and external to the organization (Burns & Baldvinsdottir, 2005; Granlund & Malmi, 2002; Järvenpää, 2007; Jack & Kholeif, 2008; Scapens & Jazayeri, 2003). It is also important to note that research on macro level analysis, nonetheless, has shown results that reveal that changes in the controller's activities represent a complex process, that cannot be seen in all organizations in an universal way. Thus:

Proposition 2c: The role of the controller in the decision-making process is associated to contingency elements.

Proposition 2d: The role of the controller depends on the firm's characteristics.

When we investigate the controller's praxis, in the sense of comprehending the way their activities reflect on organizational strategy, research can focus on three perspectives: the controller's individual action, the interaction between the controller and other practitioners (and their relevance to the controller's praxis) and the environmental factors with the power of interfere on their activities development. Although these perspectives are explored separately in the accounting literature, their connection and the relation between the controller's role and his/her impact on organizational strategy remains a gap. In the same way, analyses focused on investigating the context, with the aim of identifying the controller's function and how they are shaped by macro, meso and micro levels are presented as new studies possibilities in the area.

### 2.3.3 The controller and the relationship with practitioners

Jarzabkowski and Spee (2009) state that the focus of strategy as practice is what people do, implying the importance of looking to strategy practitioners. According to these scholars, a strategy practitioner can be an individual, an organizational actor, once their specific activities have an influence over strategy implementation, even if they are not a formal strategy developer. In this sense, a practitioner is an employee, an actor who put the strategy into practice, whose day-to-day activities contribute to the achievement of organizational results.

In this respect, the role of the controller as a strategy practitioner becomes evident, even when their performance is limited to the role of an information provider once this assignment, when developed in an active way, can contribute to the strategy formulation that will be implemented in the organization and impact organizational outcomes. However, since the controllers are considered as a business partners, expanding their role to cover technical

and strategic activities such as analyzing, translating and communicating financial and economic information to other strategic actors – acting as a middle manager, following Floyd and Wooldridge (1992), controllers are no longer a technical employee who receives the strategy and puts it into practice, but a social actor that actively participate of its implementation process. For this, we propose:

**Proposition 3:** The controller is a strategy practitioner, considering their technical activities related to information provision to decision-making processes and also when they act as a business partner, a context in which they perform as a middle manager.

Nevertheless, it is critical to consider the reflexes of a practitioner and their role of information provider on strategic decision-making in the organization, once it diverges from their managing activities. In the first case, one worries about how information will be transmitted and in the second case, one's concerns focus on how information will be used. Thus, when acting as a business partner, there is knowledge, abilities and skills such as proactivity, communication and conflict solving that need to be developed by the controller (Weber, 2011). Given that, we understand it as an extension of Proposition 3, with the following:

**Proposition 3a:** knowledge, abilities and skills reflect on the role of the controller as a strategy practitioner.

The proposition 3a aims to explain the kind of resources, besides the traditional technical skills required to controllers perform their activities. The knowledge concerns the understanding of the strategic plans, the macro environment and the organizational structure; abilities regard the technical competence; and the skills include, as they work as middle managers, social and communicational skills. Recent studies like Karenfort (2017) and Oesterreich, Teuteberg, Bensberg, Buscher (2019) have pointed the relevance of new technological tools, like big data, to make strategic decisions, revealing the expectation that controllers 'skills will be transformed through advanced technologies, which cover a large volume of information from heterogeneous databases (increasing reliability) and allows analysis and decision making in real time, offering businesses more changes to get competitive advantages.

In light of this, the study by Malmi et al. (2001) contributes to the understanding of the impact of education on knowledge, abilities and skills demanded from a business partner. According to this, literature may advance in the way of analyzing how certain abilities and skills influence the controllers' level of participation, regardless if the goal is to improve their self-perception as a practitioner with a strategic role or if it is to impact how other organizational actors perceive his/her role. Having said that, we extend Proposition 3 in two others:

**Proposition 3b:** The way the controller perceives himself as a strategy practitioner is relevant to the strategy formation process.

**Proposition 3c:** The way the controller is perceived by other practitioners as a strategy practitioner is relevant to the strategy formation process.

The main purpose of these last propositions is to shed light into the third and final research question that guided our paper: how the cognitive, behavioral, procedural and motivational practices of the controllers are combined with the practices of others? In this

sense we understand there are characteristics related to his behavioral and motivational practices that can be explained by the presence of a substantive rationality. According to Serva (1993), this substantive rationality considers authenticity, respect and affectivity as remarkable aspects of this rationality, which creates a productive structure where the activities are developed with satisfaction, emphasizing personal relationships, interactions and valorization of the present tense.

**2.4 Implications of the propositions**

To discuss the implication of the propositions developed in the above section, we first present their synthesis on Figure 2.

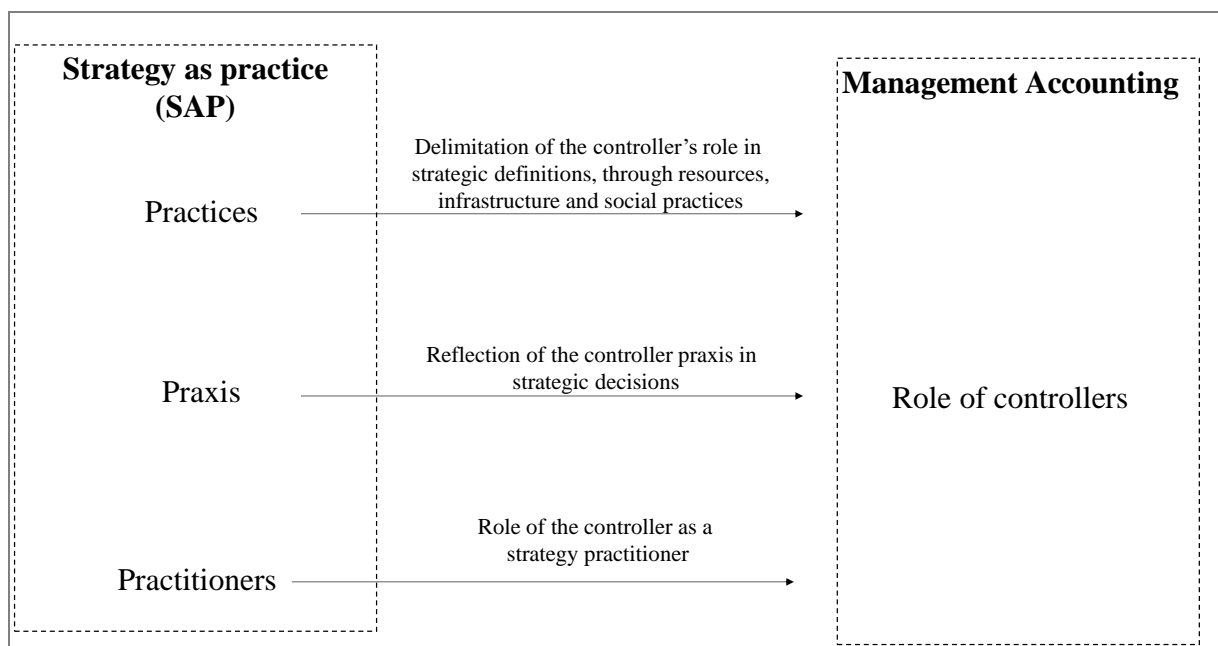
<p>The controller and the relationship with practice</p>	<p>Practices: organizational actors' patterns of doing things, formed by cognitive, procedural, discursive and physical resources used in the interaction with others to accomplish their activities (Jarzabkowski et al., 2007)</p>	<p>Proposition 1: The role of the controller is shaped by a recursive interaction between practice, structural and contingency factors, which will shape the way the controller interact with organizational strategy.</p>
<p>The controller and the relationship with praxis</p>	<p>Praxis: strategic flow of activities, based upon the interrelation between actions of different individuals and groups socially situated, considering they will act in a certain way according to the orientation of the organizational context (Jarzabkowski et al., 2007)</p>	<p>Proposition 2: Controllers have a specific role in organizational praxis, once their role have a reflex on the firm's strategy formation. This reflex, however, is mediated by the environmental contingencies and organizational actors.</p> <p>Proposition 2a: The way controllers perceive their role affects their day-to-day activities.</p> <p>Proposition 2b: Controllers have their activities shaped by routines and attributions of other organizational actors.</p> <p>Proposition 2c: The role of the controller in the decision making process is associated to contingency elements.</p> <p>Proposition 2d: The role of the controller depends on the firms characteristics.</p>
<p>The controller and the relationship with practitioners</p>	<p>Practitioners: the individuals who build the practice based upon who they are, how they act and according to what the available resources are (Jarzabkowski et al., 2007)</p>	<p>Proposition 3: The controller is a strategy practitioner, considering their technical activities related to information provision to decision-making processes and also when they act as a business partner, a context in which they perform as a middle manager.</p> <p>Proposition 3a: Knowledge, abilities and skills reflect on the role of the controller as a strategy practitioner.</p> <p>Proposition 3b: The way the controller perceives himself as a strategy practitioner is relevant to the strategy formation process.</p> <p>Proposition 3c: The way the controller is perceived by other practitioners as a strategy practitioner is relevant to the strategy formation process.</p>

**Figure 2.** Synthesis of the Propositions

Considering the propositions presented, it is understood that there is an association between the perspective of strategy as practice and the role played by the controller, that can

act as a business partner for strategic decision making, or as a middle managers, directing a team to implement the formulated strategies, as well as managers in other areas like marketing or human resources. The controller profession plays a fundamental role in the organizational strategy, thus in the companies' results, and the function developed by the controller, more or less active in the decision-making process, it tends to have different reflexes in the managers' strategic options, at the same time while performing functions similar to other middle managers.

While management accounting studies have been developed from the perspective of strategy as practice (Cuganesan, Dunford & Palmer, 2012; Drost, Minnaar, Vosselman, & Wagenveld, 2016; Mahama & Chua, 2016) some of them including addressing the relevance of social actors in this process (Ahrens & Chapman, 2007; Hutaibat, 2019), this approach has not been used for analyzing the role played by controllers in organizations, has been little explored in the accounting literature. Thus, an intersection between the literature of strategy as a practice and the literature of management accounting is proposed in this research, with the purpose of indicating future research opportunities to analyze the controller's double role, as a business partner and as a middle management, from the different dimensions of the strategy as practice. Figure 3 shows the central propositions of the present study, elaborated from the intersections between the literature of strategy as practice and management accounting.



**Figure 3.** Intersections between the literature of strategy as practice and management accounting

In addition to the general themes suggested, the approach to emerging issues, also in the perspective of strategy as practice, such as sociomateriality (Dameron, Lê & Lebaron, 2015; Werle & Seidl, 2015) and Open Strategizing (Hautz, Seidl & Whittington, 2016; Appleyard & Chesbrough, 2017; Birkinshaw, 2017; Gegenhuber & Dobusch, 2017; Hutter; Nketia & Füller, 2017) which address the inclusion of participants (organizational or external actors in the organization) in the strategic discussions, as well as the transparency level (Pretorius, 2016) - availability and access of business information by the internal and external public -, are also among the approaches that can be included in studies related to management

accounting, in order to broaden the understanding of the relevance of the professional role of the area, as well as the people and elements that circulate it in the formation of business strategy.

### **3 FINAL CONSIDERATIONS**

The goal of this theoretical essay was to explore how the controller participates in the process of strategy formation from the perspective of strategy as practice (practice, praxis and practitioners). In this sense, we developed a brief review of the main studies that addressed these issues. The analysis of the research related to management accountant has been concentrated on the change of the professional's functions, mainly, regarding the confirmation of this process and the factors that cause such occurrence. Thus, we propose that the introduction of strategy as practice in the studies of this area would promote a new perspective for accounting research, focused mainly on the micro-organizational aspects of the controller's performance.

Three central propositions have been developed in order to understand the intersection between the themes addressed in this theoretical essay and to give an initial direction for future theoretical or empirical research that proposes to study Management Accounting from the perspective of strategy as practice. The first proposition is related to the delimitation of the controller's role in strategic definitions, through resources, infrastructure and social practices (the controller and the practices), the second deals with the reflex of the praxis of the controller in strategic decisions (the controller and the praxis) and the latter is related to the role of the controller as a strategy practitioner (the controller and the practitioners).

Thus, the present study contributes to the advancement of the literature on Management Accounting, with the proposal of a new perspective of studies for the different roles played by the controller, in order to understand the relevance of the performance of this professional in strategy formation (business partner) and implementation (middle manager) processes inside organizations (Andersen, 2013).

The main limitation of this work concerns the fact that our arguments are more indicative than conclusive, as it is based only in literature review. Nevertheless, such limitation becomes an important contribution of this papers, as it sets guidance for future investigations, point out important topics to be discusses, as well as highlighting the gaps regarding the analysis of the controllers as a business partners and the impacts of this chance in the organizational setting.

Thus, we believe future studies should address the empirical validation of our propositions, seeking to confirm (or not) the propositions presented here. In other words, we expect Management Accounting studies to develop in the approach of strategy as practice, aiming to find empirical elements that support the controller as a practitioner of strategizing, which may have different roles in the organizational strategy, according to the performed role, the social relationships in which they are involved and the resources available for their performance. Furthermore, we wonder how the organization's circumstances shape the practices of the controller as middle managers practitioners.

As evidenced by Byrne and Pierce (2007) and Järvenpää (2007), the studies on management accountant have pointed to a disparity between the functions of the controller in the organizations and to the difficulty in changing the role of this professional. Although studies continue to be carried out on the subject, the progression tends to be low when the same perspectives of analysis are used. In this way, we understand that it is from the inclusion

of new perspectives, such as strategy as practice, that Management Accounting research will advance.

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## O Papel do Controller na Perspectiva da Estratégia como Prática: um Ensaio Teórico

### RESUMO

**Objetivo:** Este ensaio teórico tem como objetivo explorar como o controller participa do processo de formação da estratégia, da perspectiva da estratégia como prática.

**Método:** Foi desenvolvido um ensaio teórico acerca dos principais problemas relacionados ao papel do controller nas organizações, por meio de uma explicação geral do modelo teórico de estratégia como prática, proposto por Jarzabkowski e Spee (2009).

**Originalidade/Relevância:** Propõe-se uma nova abordagem para os estudos de contabilidade gerencial, reunindo-se dois campos de conhecimento — controladoria e estratégia — sob uma perspectiva construtivista, que investiga o papel do controller como parceiro de negócios e praticante da estratégia. Desse modo, os controllers atuam como uma gerência intermediária na implementação de estratégias organizacionais, desempenhando papel fundamental na tradução da estratégia e em sua comunicação, além das questões operacionais.

**Resultados:** A partir da interseção entre os dois temas, três proposições gerais foram desenvolvidas, relacionando-se os elementos da estratégia como prática (prática, práxis e praticantes) ao papel do controller, que serve de base para o desenvolvimento de pesquisas futuras. As implicações deste ensaio teórico limitam-se pelo aspecto teórico e empírico, mas abrem caminho para futuros estudos teóricos ou empíricos que contribuem para os avanços da pesquisa em contabilidade gerencial.


**Contribuições teóricas/metodológicas:** Este ensaio teórico analisa o papel do controller na perspectiva micro-organizacional da estratégia como prática, no sentido de identificar possibilidades de pesquisas futuras que unam as duas linhas de conhecimento.

**Palavras-chave:** Papel do controller; Contador gerencial; Gerente de nível intermediário; Estratégia como prática; Strategizing.

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