



## Effect of identity conflict and multiple identity on paradox of embedded agency in management accountants

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### ABSTRACT

According to theories of sociologists and behaviorists, social and economic behaviors of members of professional society are influenced by factors such as cognitive and legal norms, and this leads to restrictions for professionals and creation of new procedures and it will make difficulty in innovations. In this study, considering importance of management accounting profession in activities of enterprises, behavioral response to paradox of embedded agency in management accounting profession is investigated to determine behavioral outputs of this issue and since this relationship can be influenced by other factors in this regard, role of job discretion as mediating variable will also be examined. Research period is 2020 and data needed to answer research question have been collected by distributing a questionnaire among community of management accountants. Accordingly, data obtained from 179 questionnaires were collected and analyzed using structural equations. The Sobel test was also used to determine role of mediator variable.

Findings show that identity conflict and multiple identities are associated with paradox of embedded agency in management accountants and mediating role of job discretion is confirmed.

### Keywords:

Identity Conflict, Multiple Identity, paradox of embedded agency, Job discretion, Management Accountants



## 1. Introduction

Companies enter into various agency contracts. One of these contracts is between manager and management accountant. In fact, in this agency, manager plays role of owner and the accountant manages role of representative. If there is a conflict between manager and owner, management accountant will leave the job. When interests of manager and owner are in the same direction, the representation process, i.e. the performance of specific job activities and job transformation, will be done only by management accountant. Considering that type of agency relationship between manager and management accounting is not the same as the role of agent and shareholders in the general theory of agency, and is hidden in the role and responsibilities of management accountant. It is called embedded agency [8] [15].

Management accounting is a set of functions based on defined techniques developed from theory and practice. Whenever and wherever these techniques are used, they have the same output. There are three different perspectives on management accounting. The first set is related to technical management perspective, which is mostly used by practical management accountants and most researchers in management accounting texts [14]. The second set is related to practical-interpretive perspective, which is promoted by a group of management accounting researchers who seek to understand management accounting practices. The third set is related to socio-critical perspective, which provides a critical evaluation of management accounting performance in a broad socio-economic context [3].

If social and economic behaviors of organizational actors are limited by factors such as cognitive norms, it will eventually lead to stability and coordination in behavior of individuals and these individuals will have difficulty in creating new procedures and making fundamental changes, this is an issue which is presented base on the theory of embedded agency [25].

Presentation of this issue has attracted attention of many researchers in the field of management accounting, because today focus of researchers is on holding changes, and statements that show stability have lost importance of their research. In other words, research on previously proven issues is no longer considered, and presentation of new ideas and changes in implementation of processes by individuals has become important. Previous research has focused

extensive efforts on clarifying nature and implications of embedded agency in the field of management accounting [7]. Nevertheless, ambiguities and questions remain in this area. First, despite the emphasis of previous research on the key role of identity in institutional change, research in field of management accounting has not paid much attention to the role of identity and identity conflict in creating change [18].

Social structure is flexible and part of the actors in real situations and is used by them to create patterns of social relations in space and time. Accordingly, management accountants are limited in social structures and are doomed to follow patterns contained in it. While social interaction and social structure are interdependent, structuralization is a dual process in which rules and resources are used to organize interaction in space and time, and as a result of this use, reproduction is transformed [10]. Giddens argues that individuals follow rules that are embedded in social structure, and that collective knowledge of social rules is a prerequisite for social interaction. According to him, individuals are both subject to rule and also its creator [22].

Study of accounting profession shows that nowadays accountants, especially management accountants, are expected to abandon their traditional role and play a participatory role in the organization in order to increase effectiveness of their presence. Accordingly, issue of work partners has been raised in professional circles. Recently, a document has been awaited by World Association of Management Accountants, which emphasizes role of management accountants as sponsors and agents of company's strategy, as well as value creators for shareholders of an organization [8].

Study of various researches shows that issues raised in this field are theoretical and no empirical research has been done in this field. Therefore, in this research, main purpose is eliminating mentioned research gaps to present a new model for embedded agency in management accounting field. The main focus of this conceptual model is the role of identity and identity conflicts in bringing change. Also, it has been hypothesized that despite limitations that issue of multi-identity may create for behavior of management accountants in organization, existing identity conflicts are a key factor in creating covert representation in organization. In this regard, in this study, an attempt

will be made to address effect of identity conflict and multiple identities on hidden agency conflict in management accountants with regard to the role of job discretion.

## **2. Theoretical framework and literature review**

Roles of management accountants are often associated with participation in decision-making processes, on the other hand, management accountants are expected to act in line with performance of middle and senior managers as guardians of company's assets. In this way, management accountants are expected to provide a report on performance of company's operations to senior managers, which of course requires a great deal of independence of these people in decision making. Considering this, an important question arises as to whether management accountants are able to perform two tasks simultaneously or not. So that one needs to work with the company's senior management and in the other way he requires independent behavior. Resolving conflicts resulting from this dual behavior is a major concern for management accountants these days [17].

It is worth noting that multiple identities are not necessarily always in conflict with each other. In fact, issue of compatibility is common among multilevel identity goals. On the other hand, research has shown that management accountants often have a high ability to balance multiple commitments and different identity values (independence and participation in work) and this is in a situation where they do not see any direct conflict between these interests [5]. However, given the complex and hidden nature of different identities of management accountants, issue of identity conflicts does not seem to be surprising. Despite emphasis of previous research on key role of identity in institutional change, research in field of management accounting has not paid much attention to the role of identity and identity conflict in creating change [1]. Understanding issue of institutional change largely depends on adopting an identity-based approach. Little is known about processes that enable accountants to manage organizational change [6] [21].

Horton and Wanderley [13] argue that identity conflicts result in hidden representation with increasing incidence of behaviors such as identity construction and job transformation in order to

reconcile management accounting practices and current and desirable identities. What is important in this agency is to pay attention to the issue of management accountant psychology. There is no agency conflict when the identity of the management accountant is in line with the interests of the organization. Otherwise, we will see a contradiction. Of course, Horton and Wanderley [13] believe that powers of management accountants also affect this representation. Contrary to the theory of agency that the owner was outside the organization and the agent was inside the organization, in covert agency both the manager and the owner are inside the organization. Because identity and its construction is a matter of psychology and internal management accounting that we cannot see with the naked eye, the hidden word has been given to this theory.

Present study differs in several respects from the research conducted by Horton and Wanderley [13]. First, present study tests relationships between proposed variables in a practical and field manner, which has not been studied so far in any research. Second, variables adjusted according to environmental conditions within Iran. Also, model proposed by Horton and Wanderley [13] has not been tested in any research. In this study, an attempt will be made to use structural equation model, which is a suitable option for model and model design in Iranian environment. This model will be examined to determine whether variables proposed in model are documented and if not, deleted or replaced, and finally provide a practical model for this relationship.

Lange [16] examined impact of paradox of embedded agency on sustainable and emerging investment. The researcher used data from United States to analyze research hypothesis. Findings of this study showed that due to existence of paradox of embedded agency, individuals are confined to institutional contexts that exhibit different behaviors in different investment conditions. These behaviors are related to different perspectives related to sustainable investment.

Horton and Wanderley [13] in their theoretical research examined the identity conflict and inconsistency of embedded agency in the management accounting profession. While making hypotheses about effect of identity conflict on behaviors of management accountants' representation, these researchers reviewed thematic literature in this field

and finally developed a theoretical model on relationship between the hypotheses.

Hiebl [12] in his article entitled management accounting as a political resource to strengthen embedded agency, develops six roles on how management accounting can be used as a political resource in identifying needs and support of others and implementing institutional change. Management accounting may interact with other factors in enabling embedded agency. Finally, findings of this research show that management accounting can be an important resource not only in legitimizing predetermined institutional change, but also in identifying the need for change, gaining the support of others to change, and implementing change.

Englund and Gardin [8] in a study entitled "Management Accounting and paradox of embedded agency: A Framework for Analyzing Sources of Structural Change" in Sweden examines six characteristics of social structures as sources of clandestine representation namely public, incompatibility, ambiguity, multiplicity, error and reflection reflectivity. Results provide a framework for analyzing common solutions to explain conflict in management accounting.

Broberg et al. [4] in a research entitled Auditors' Professional and Organizational Identities and Commercialization in Auditing Companies in Sweden showed that an auditor can maintain two identities and have organizational and professional values while they do not necessarily conflict with company's business orientation.

Rieg [19] in a study entitled "Duties, Interaction and Understanding Role of Management Accountants: Evidence from Germany" considers a new role for management accountants. Findings of research shows role of "business partner" involved in managerial decisions and strategic tasks. This is opposite of "scribble" to perform repetitive and operational tasks.

Taylor and Scapance [24] analyzed implementation of a new management accounting system in management accounting department of a large retail company in a study entitled "The Role of Identity and Image in Shaping Management Accounting Change" at Harvard University. The results indicate that by changing existing management accounting systems, accountants within the management accounting department try to challenge their negative identity and image. The results also

show that different identities and images of two groups of accountants are an important factor in different perceptions of management accounting change.

Sanchez Matamorsa et al. [20] in a study entitled "Changing management and agency accounting in hidden positions in Spain analyzed a family company in period between 1904-1969. The results show that after 50 years of continuing reproduction from a highly organized management practice, CEO made an institutional change in process of implementing a cost management accounting system.

### 3. Research hypothesis

According to Theoretical framework and literature review following hypothesis is designed to this research:

- 1) Multiple identities affect paradox of embedded agency.
- 2) Identity conflicts affect paradox of embedded agency.
- 3) Degree of job discretion affects relationship between multi-identity and paradox of embedded agency.
- 4) Degree of job discretion affects the relationship between identity conflicts and paradox of embedded agency.

### 4. Research methodology

In this research, researchers suggest using structural equations method on relationship between independent and dependent variables of research and in another dimension, Sobel test will be used to investigate mediating role. Structural equation modeling allows researcher to statistically model and test complex phenomena. Structural equation modeling techniques are methods for confirming or rejecting quantitative theoretical models. Structural equation modeling is best tool for analyzing research in which explicit variables have measurement error and relationships between variables are complex. However, due to the fact that mediator variables have been used in this study, their mediating effect has been used by Sobel test, which has a high efficiency in determining role of mediating variable. This research is applied in terms of purpose and in terms of collecting survey information and a questionnaire tool has been used to collect information. SmartPLS software was used to analyze data and also to

determine mediating effect of Sobel test using SPSS software. Accounting managers of listed companies constitute statistical population of this research. Since number of management accountants in Iranian companies is limited, statistical population of study was the management accountants of companies listed on the stock exchange and also financial managers of these companies who usually take over their duties in absence of management accountants. In this regard, using Cochran table, number of samples was extracted, which was equal to 235 participants from the accepted companies. After designing questionnaire, we sent it to 235 listed companies to use their help to complete the questionnaire. From the received questionnaires, 179 collected questionnaires could be used in analysis, which were used by researchers.

## 5. Research variables

The variables of this research are divided into three groups of independent, dependent and mediating variables in order to test hypotheses.

### 5.1. Dependent variable

Paradox of embedded agency: In this study, a questionnaire designed by Hiebl [11] was used to measure this variable, which was adjusted based on the economic and social environment of Iran.

### 5.2. Independent variables

Independent variables used in this research are:

**Multi-identity:** Multi-identity is a term first used by George Simmel, in which social activists carefully select things from different local, national, and transnational communities. And their identities are colorful images of these selected pieces. In this study, multi-identity measured by form of four dimensions of nationalism and non-nationalism with 6 items; Traditional and modern with 5 items; Family type (patriarchal or democratic) with 5 items; Religious and non-religious were assessed with 5 items. It should be noted that to measure multilayered identity in general, a five-degree spectrum of polarization was used. Finally, by changing it, it will be scored and the total score of each person will be determined. Accordingly, to calculate amount of multi-layer identity, different and contrasting items were used in the form of polar cutting spectrum [2] [3].

**Identity Conflicts:** Identity conflicts occur when values, beliefs, norms, and demands associated with one identity conflict with other identities [14]. Research in recent years has claimed strong and destructive effects of identity conflicts on individuals and organizations. In this study, Jean (1985) questionnaire was used in research related to the factors affecting identity and creation of conflicting and multi-identity identities in sciences such as sociology.

### 5.3. Mediating variable

In this study, the mediating variable of job discretion was used and Sylvain [23] questionnaire was used to measure this variable. People with high job opportunities also have more freedom to change their work environment and try to have their work practices fully consistent with their identity. Conversely, people with few job opportunities are unable to make sweeping changes in their work situation. Thus, it is expected that, despite the fact that management accountants with broad powers of discretion will make changes to their procedures in response to existing conflicts, Those accountants with low job qualifications may use anonymous identity construction.

## 6. Research findings

Findings of research are presented in two sections: 1- Descriptive statistics and 2- Inferential statistics:

### 6.1. Descriptive Statistics

A summary of demographics and their characteristics is provided in table below.

To analyze collected data, analytical statistics are presented in form of descriptive and inferential statistics. First, using descriptive statistics, a cognition of status and demographic characteristics of respondents is obtained, and then research hypotheses are examined using SPSS and smartPLS software.

**Table 1. Demographic of Questionnaire**

Gender	Frequency	Age	Frequency	Education level	Frequency	Experience	Frequency
Female	45	30-40	50	B.A	76	10-15	<b>93</b>
Male	134	41-50	75	M.A	65	16-20	<b>49</b>
-	-	Above 50	54	P.h.D	38	Above 20	<b>37</b>
<b>Sum</b>	<b>179</b>	<b>Sum</b>	<b>179</b>	<b>Sum</b>	<b>179</b>	<b>Sum</b>	<b>179</b>

**Table 2. Research descriptive data**

Measures	Median	Mean	Max	Min
Identity Conflicts	0.98	0.97	5	1
Multi-identity	1.01	1.03	5	1
job discretion	0.86	0.74	5	1
embedded agency	0.92	0.82	5	1

**6.2. Test of research hypotheses**

**6.2.1. Cronbach's alpha, combined reliability**

According to PLS, Cronbach's alpha coefficients and combined reliability have been calculated and reported, results of which are shown in the table below.

Considering that appropriate value for Cronbach's alpha and combined reliability is 0.7 and according to the findings of above table, these criteria have adopted a suitable value for latent variables, it can be confirmed that reliability of research variables.

**Table 3 - Cronbach's alpha standard results and combined reliability of latent research variables**

Measures	Symbol	Alpha>0.7	CR>0.7
Identity Conflicts	IDE	0.912	0.988
Multi-identity	CON	0.865	0.763
job discretion	JOB	0.766	0.825
embedded agency	AGEN	0.797	0.821

**6.2.2. Convergent validity**

Second criterion for examining the fit of measurement models is convergent validity, which examines degree of correlation of each structure with its questions (indicators).

**Table 4 - Convergent validity results of latent research variables**

Measures	Symbol	AVE>0.5
Identity Conflicts	IDE	0.929
Multi-identity	CON	0.836
job discretion	JOB	0.784
embedded agency	AGEN	0.833

Considering that appropriate value for AVE is 0.4 and in accordance with findings of table above, this criterion has adopted a suitable value for latent variables, thus confirming appropriateness of convergent validity of research.

**6.2.3. First and second hypothesis test:**

Significant coefficients (t\_values) and factor load have been used to confirm or reject first and second hypothesis of research, and results confirm the first and second hypothesis of research. The results of these tests are as follows.

Measurement of significance coefficients (t\_values) and factor loads:

**Table 5 - Factor load coefficients and significance coefficients**

Measures	Symbol	Factor load	Sig.coefficients
Identity Conflicts	IDE	0.864	6.114
Multi-identity	CON	0.873	3.496
embedded agency	AGEN	0.925	3.329

Based on calculations, standard factor of multi-identity and identity conflicts and paradox of embedded agency is 0.86, 0.87 and 0.92, respectively, which is higher than 0.30 and is a desirable value. Also, their t-statistics of 6.11, 3.49 and 3.33, which is higher than 1.96, along with a factor load above 0.30, confirms the first and second hypothesis of research that multi-identity and identity conflicts affect paradox of embedded agency. This issue and confirmation of hypothesis shows that individual with identity conflict and multi-identity act according to the concept of

embedded agency. This result is like the results of research by Longe [16], Horton and Wanderley [13] and Hiebl [11].

**6.2.4. Significance of mediating variable (Sobel test)**

Because in this study job discretion variable is an adjustment variable. Therefore, it is necessary to examine whether this variable has a moderating role in relationship between independent and dependent variables or not?

Therefore, to examine significance of adjustment effect in this study, Sobel test was used. In this test, the test is performed using non-standard coefficient of path and standard error, the results of which are shown in Table 6.

• **Third research hypothesis test:**

The results obtained from Sobel test are more than 1.96 due to their Z-value and absolute value, so it can be stated that at the 95% confidence level, mediating variable of Job discretion has a significant effect on paradox of embedded agency. This result indicate that giving more responsibility to employees (management accountant) can change embedded agency role. And overall we can explain that relationship between multi-identity and embedded agency is under the influence of job discretion.

**Table 6 - Significant test results of effect mediating variable**

Structural path of research	Sobel statistic Z-Value	P-Value
Multi-identity - Job discretion - Embedded agency	2.763	0.000

• **Forth research hypothesis test:**

The results obtained from Sobel test are more than 1.96 due to their Z-value and absolute value, so it can be stated that at the 95% confidence level, mediating variable of Job discretion has a significant effect on paradox of embedded agency. In this hypothesis also it is indicated that mediating variables of job discretion which means giving more responsibility to employee can influence relationship between identity conflicts and embedded agency. Other researches that have been mentioned in background of this research have had somewhat similar results to this hypothesis, including

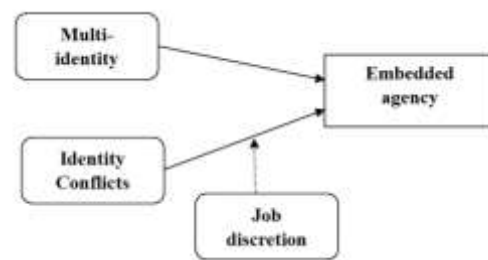
Rieg [19], Taylor and Scapance [24], Sanchez Matamorsa et al. [20].

**Table 7 - Significant test results of effect mediating variable**

Structural path of research	Sobel statistic Z-Value	P-Value
Identity Conflicts - Job discretion - Embedded agency	2.763	0.000

**7. Discussion**

Theoretical framework of this research were based on the model proposed by Horton and Wanderley [13] and an attempt was made to present an experimental model. Accordingly, research period is 2020 and data needed to answer research hypothesis were collected by distributing a questionnaire among management accountants. So data obtained from 179 supplementary questionnaires were analyzed. Experimental findings from this study show that multi-identity and identity conflicts have an effect on paradox of embedded agency, while mediating role of job discretion on relationship between multi-identity and identity conflicts on paradox of embedded agency is confirmed. Accordingly, in response to main research question based on providing a model on relationship between behavioral reactions to paradox of embedded agency and derived from empirical answer to all research hypothesis in the form following picture.



Findings show that there is a significant relationship between accountants' behavioral response and paradox of embedded agency. The association between multi-identity and identity conflicts over paradox of embedded agency was confirmed. The results of this study are in line with Longe [16] research in terms of effect of hidden representation

conflicts on behavioral dimension. Horton and Wanderley [13] and Hiebl [11] conducted a similar study, findings of which are similar to present study, while results of present study have been obtained experimentally. Other researches that have been mentioned in background of this research have had somewhat similar results to this research, including Rieg [19], Taylor and Scapance [24], Sanchez Matamorsa et al. [20], and...

Finally, it can be said that professional associations, universities and institutes should make changes in their training programs in order to support accountants in accepting their new roles. What is more emphasized in this study is the greater participation of accountants in affairs of organization in the role of a motivating factor in applying innovative changes and thus improving management accounting practice. Researchers believe that it is only through such tools that the field of management accounting can achieve its goals in producing more value-added individuals in this field.

Finally, among limitations of this research, following can be mentioned:

Behavioral concepts need to be generalized with caution due to behavioral complexities.

The possibility of error in assessing theoretical and behavioral issues is high.

Using a wider sample contributes to the richness of the model.

Research questions may not be a complete substitute for items.

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