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Management accountants—A gendered image[☆]

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ABSTRACT

It has been argued that masculinity in the field of accounting is in flux and that new gendered expectations may be emerging. This study takes an important step toward a discussion on management accountants' gendered image and broadens understanding of masculinity in the field of management accounting. The question it raises is whether the notion of hegemonic masculinity is dominant in the image and whether the image might be expanding. A qualitative case study of a global technology company was conducted, drawing on 100 of its job advertisements for management accountants and 31 semi-structured interviews with its management accountants and operational managers. The findings revealed that even though some caring attributes, such as empathy, were constructed as important, causing the hegemonic masculinity to seem softer, the image of the ideal management accountant predominantly aligns with hegemonic masculinity, more specifically with transnational business masculinity and entrepreneurialism, which emphasize business performance and maximization of the self. The dominance of hegemonic masculinity leads to the colonization of "othered" bodies, namely women in management accounting. The results critique mainstream management accounting research, which considerably lacks gender analysis.

1. Introduction

Even though more women have entered professional life and management positions since the 1970s, accounting has remained male-dominated, offering men higher positions of power. Moreover, in accounting, a specific masculine image is favored and emphasized (Broadbent & Kirkham, 2008; Dambrin & Lambert, 2008; Kim, 2004). According to Connell and Messerschmidt (2005), such an image refers to the notion of hegemonic masculinity, which is associated with aspired, idealized, and mostly socially valued "macho" masculinity showing strength, assertiveness, competitiveness, ambitiousness, rationality, and courage while refusing to acknowledge features regarded as weaknesses such as emotionality, caring, and helping others. This kind of idealized image is

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traditionally connected with men, especially specific men's dominance over women and other men, and it has been widely accepted as the ideal image of an effective accounting professional (Adapa et al., 2016; Dambrin & Lambert, 2012; Galizzi et al., 2023; Haynes, 2017; Jeacle, 2011). In line with Broadbent (2016, p. 171), it can be said that the ideal management accountant tends to be understood as a man, and "positions of power are still dominated by a cohort of white middle-class men."

Qualities such as caring, affection, cooperativeness, social competence, and relational orientation are typically viewed as women's characteristics (Powell & Graves, 2003). These qualities are often considered to be negative features in endeavors to achieve career success in accounting (Adapa et al., 2016; Dambrin & Lambert, 2012; Galizzi et al., 2023; Haynes, 2017; Jeacle, 2011). Hence, it can be assumed that female management accounting professionals must navigate this challenging gendered environment throughout their careers. Moreover, this kind of gendered image can limit the agency of the men in management accounting who do not want to follow the features and practices of hegemonic masculinity (Haynes, 2017). On the other hand, recent studies indicate that masculinity in the field of management may be in flux, and new expectations of the image of the ideal manager may be emerging; for example, a caring personality and a more relational orientation are increasingly seen as strengths (e.g., Kangas et al., 2017; Kangas et al., 2019; Lund et al., 2019). This may challenge the dominance of hegemonic masculinity in management accounting.

In previous studies regarding the gendered image of accounting, the focus has been on accounting and auditing companies (Adapa et al., 2016; Agrizzi et al., 2021; Anderson-Gough et al., 2005; Kim, 2004; Kornberger et al., 2010). Management accounting literature, in comparison, considerably lacks gender analysis. Furthermore, previous studies in the field of accounting and gender can be criticized because they have very often produced a dichotomous view of gender, assuming two binary and oppositional categories: masculine men and feminine women. In this study, we instead argue for the view that many variations of gender in management accounting are possible (cf. Connell, 1998; Edley, 2001; Hearn & Collinson, 2017; Kangas et al., 2019; Poggio, 2006). Gender is not a fixed phenomenon: Gender roles and identities are done and produced in social practices and interactions. It is a dynamic phenomenon of enacting masculinities and femininities (Kelan & Nentwich, 2009; West & Zimmerman, 1987). Doing gender is often interpreted as supporting gender inequality. Conversely, undoing gender is often seen as avoiding gender stereotypes (Jännäri et al., 2018) and a path toward gender equality (Deutsch, 2007; Kelan, 2018).

In this study, using the qualitative case study methodology, we focus on management accountants. Our purpose is to increase the knowledge and understanding of the image of the ideal management accountant from a gender viewpoint. We are especially interested in whether the notion of hegemonic masculinity is dominant in the image of the ideal management accountant. The following research questions are answered: What kind of gendered image of the ideal management accountant is produced? Is the image of hegemonic masculinity prevalent in management accounting, and how might the image be expanding? This study takes an important step toward a discussion of management accountants' gendered image and, in particular, broadens the understanding of masculinity in the field of management accounting. We conducted our study in a global industrial business because this setting provides an interesting and global view of the topic. Consequently, this study also essentially answers the call raised by Haynes (2017) for further research on gendered accounting in a global company context.

Firstly, we investigated job advertisements concerning management accountants. Job advertisements were selected because they are a powerful and important institutional-level mechanism that publicly produces specific gendered images of management accountants (Benschop & Doorewaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018). Job advertisements build up and maintain meanings and thereby influence people's thinking, beliefs, and assumptions (Fairclough, 1998) about the ideal management accountant. Secondly, to strengthen our understanding of the topic, we used interviews to gather the views of several management accountants and operation managers in the business in question.

This study contributes to the literature on management accounting from a gender viewpoint by showing that the image of the profession in the field is gendered predominantly with varieties of hegemonic masculinity such as transnational business masculinity and entrepreneurialism. Moreover, it is shown that in management accounting, so-called "soft skills" such as caring and empathy are the "new attributes" connected to the image of the management accountant, which soften hegemonic masculinity. Ultimately, though, the image remains the same, stressing hegemonic masculinity to maximize business performance and profit. These attributes of the ideal image colonize "othered" bodies (Moane, 1999), such as women in management accounting.

Lehman's study (2019, p.8) on uncovering inequalities critiqued the hegemonic masculine framing prevalent in management accounting and is thus located in the area of critical accounting research, especially from a gender viewpoint (cf. Broadbent, 2002; Gallhofer & Haslam, 1997; Haynes, 2017; Lehman, 2019; Modell, 2017; Parker, 2008). Previous accounting literature tends to "focus on the status of women in accounting and auditing professions and gender issues in accounting academic settings" (Khlif & Achek, 2017, p. 627). Therefore, management accounting literature, as well as accounting literature in general, needs a broader gender viewpoint than now exists. We think that there is much to be learned about management accounting and gender (cf. Carmona & Ezzamel, 2016; Haynes, 2017; Khlif & Achek, 2017) to advance to an equal and sustainable world of accounting.

The remainder of the paper is structured as follows. First, we will introduce our theoretical background. Then, we will present the empirical data, methodology, and data analysis. We will next introduce our results before discussing them. Finally, we will draw conclusions and suggest ideas for future research.

2. Theoretical background—Management accountants and doing gender

In this section, the concept of gender is defined along with the gender theory adopted in this study. Additionally, we conceptualize various forms of masculinities in management and provide an overview of previous studies regarding accounting and gender.

2.1. “Doing gender” of management accountants

In this study, we rely on the social constructionist approach (Berger & Luckmann, 1967) and understand gender as being socially and historically constructed. Gender, as rooted in culture, is the product of social action produced in relationships and practices in a particular social and historical context (Deutsch, 2007; Edley, 2001; Poggio, 2006; Poutanen & Kovalainen, 2013). From this point of view, gender is dynamic, and no single separate masculinity or femininity exists (Martin, 2003; West & Zimmerman, 1987).

This understanding of gender is based on the “doing gender” theory adopted in this study. Doing gender means that people’s social practices and interactions produce gender roles and identities as well as gender divisions and hierarchies (West & Zimmerman, 1987). Therefore, the gendered image of a management accountant is not fixed but is a socially produced phenomenon and thus is open to reflection and change. However, although the understanding of gender as being socially produced stresses its dynamic nature, the understanding of gender tends to be relatively permanent, and change in the understanding is usually slow. For example, the traditional understanding of masculinity is maintained through various institutionalized practices and repetitions, and this understanding is not often the subject of reflection (Martin, 2003; West & Zimmerman, 1987).

Nentwich and Kelan (2014) highlighted that doing gender has too often been utilized solely as a ceremonial concept, paying only limited attention to practical organizational life. In consequence, they developed the idea and built a typology around the themes of doing gender, such as “structures,” “hierarchies,” and “identity,” to guide future research and advance the concept (Nentwich & Kelan, 2014, p. 125). Whereas “structures” refers to people’s enactment of a certain gender identity according to job structures, expectations, and practices, “hierarchies” refers to the often-perceived subordinated position of femininity, leading to inequality (cf. also Heilman, 2001). In turn, “doing identity” focuses on identity construction from the gender perspective.

An advantage of using the “doing gender” theory is that it helps us reveal gender asymmetries in the field of management accounting (Kelan & Nentwich, 2009). Doing gender in a way that stresses hegemonic masculinity is a source of bias because the practices and enactment of gender usually construct femininity as subordinate to hegemonic masculinity (West & Zimmerman, 1987). This creates career challenges and inequality for many women because they are seen as representing traditional femininity (Anderson-Gough et al., 2005; Calás et al., 2014; Kornberger et al., 2010). Women may be subjugated as “the other.” They can be seen as objects of patriarchy (Galizzi et al., 2023), dominated and colonized by the dominant group of men to marginalize them (Moane, 1999). Moreover, the agency of all persons who do not want to follow the hegemonic masculine behavioral patterns might narrow.

Another advantage of the adopted theory is that it allows us to understand that many ideas and variations of gender in management accounting are possible (cf. Connell, 1998; Edley, 2001; Hearn & Collinson, 2017; Kangas et al., 2019; Kelan & Nentwich, 2009; Poggio, 2006; Poutanen et al., 2016). Hence, gender can be undone (Billing, 2011), which means that gender, for example, in relation to the image of an accountant, can be done differently, and the dominant position of hegemonic masculinity can be challenged. Gender can be undone in a less traditional way, and doing gender can be “on the move” toward not being traditionally stereotypical but involving more nuances and variation (Jännäri et al., 2018).

2.1.1. Various masculinities

Masculinities can be defined as “configurations of practice that are accomplished in social action” (Connell & Messerschmidt, 2005, p. 836). Various masculinities appear and are constructed in organizations and their management. According to Kerfoot and Knights (1993), assumptions about masculinities in organizational life (and in life generally) include self-evident and implicit ideas of men’s behavior. Collinson and Hearn (1994) stress that hegemonic masculinity is perceived as the most valued way of being male. In the context of management accounting, this kind of masculinity may refer to practices and discourse that stress men’s dominance over women and other men who are seen as lower in status than the dominant group of “real men” (cf. Berdahl et al., 2023; Connell, 1995; Connell & Messerschmidt, 2005; Kelan & Nentwich, 2009).

Hegemonic masculinity can be viewed as an overall construct that manifests in many forms in the corporate context. In the global and transnational corporate context, managerial elites are highly gendered (Hearn & Collinson, 2017), and transnational business masculinity, with its roots in global markets and transnational corporations, provides a setting for the patterns of hegemonic masculinity (Collinson & Hearn, 2005; Connell, 1998; Connell & Wood, 2005; Hearn, 2014). This kind of masculinity is linked to an image of competitive global businessmen (Holmes, 2006; Hooper, 2000) and has a high focus on competitiveness, constant traveling, and the cross-border aspects of the organization. Transnational business masculinity is flexible, calculating, and egocentric, with a diminished sense of responsibility for others (except for image-making) (Connell, 1998).

As a form of hegemonic masculinity, authoritarianism refers to management in which managers control and exercise decision-making power over their subordinates, and this type of masculinity is said to be aggressive and even brutal in management. Paternalism represents a form of hegemonic masculinity that seeks to exercise power by emphasizing the protective nature of masculinity (Collinson & Hearn, 1994). Paternalism can be viewed as a means of controlling employees with the help of the image of a family so that a manager is understood to behave in a protective manner, resembling the father, the head of the household (Kerfoot & Knights, 1993). In paternalism, employees are expected to identify themselves with the company and follow the manager’s rules of protection. Entrepreneurialism, on the other hand, is associated with a competitive approach in business and management, and it complies with the breadwinner model of masculinity (Hytty et al., 2024). Thus, it is linked to careerism, where competition for career progress and upward mobility are associated with long working hours, tight deadlines, and extensive travel (Collinson & Hearn, 1994).

These masculinities come into existence in specific conditions and circumstances, and they are open to change (Connell & Messerschmidt, 2005; Whitehead, 2014). Thus, the practice and discourse of masculinity are dynamic, adaptable, and under reconstruction (Collinson & Hearn, 2005; Poggio, 2006; Brandth & Kvande, 2018; Kangas et al., 2019; Lund et al., 2019). For example, new masculinities in management are often created by presenting connections between working as a manager and being caring (Halrynjo,

2009; Hearn, 2014; Kangas et al., 2019). Caring, in particular, with its related positive emotions, can challenge the forms of hegemonic masculinity (Elliot, 2016; Hanlon, 2012). Elliot (2016, p. 252) stresses that caring can “exclude domination and embrace the affective, relational, emotional, and interdependent qualities of care.” This kind of discourse and acting is based on caregiving roles and is often context-bound (Cannito & Mercuri, 2022; Hunter et al., 2017; Lund et al., 2019), often focusing on subjective expectations of how to care for and about others (Leontowitsch, 2022). Such discourse and acting also represent a form of engagement in gender equality (Elliot, 2016; Hanlon, 2012; Lund et al., 2019; Scambor et al., 2013). However, caring may be incorporated into hegemonic masculinity, broadening the hegemonic masculinity (Hytti et al., 2024), extending male authority (Nayak, 2023) and masculinizing the care (Hunter et al., 2017).

Moreover, women may perform specific female masculinity (Halberstam, 2019). This means that they are expected to show characteristics that are traditionally and stereotypically considered to be suitable for men (Kazyak, 2012; Laszlo Ambjörnsson, 2020). Female managers are seen to act like “one of the boys” (Powell et al., 2009); they are regarded as “iron ladies” who are expected to show characteristics that are connected to the patterns of hegemonic masculinity in business management. Typical examples of this are such characteristics as authoritarianism, ambition to achieve high results, willingness to advance in a managerial career, and strength and assertiveness (Kanter, 1977; Lämsä & Tiensuu, 2002). Laszlo Ambjörnsson (2020) stated that women who show this kind of female masculinity may generate status and thus reinforce the superiority of hegemonic masculinity in the context of management, where such characteristics and performance are normative and tend to be expected.

Hegemonic masculinity and caring can co-exist (Hunter et al., 2017). As the values and practices of care will often be integrated into conventional masculinities and practices (Hearn et al., 2012), the forms of caring both endorse and challenge existing hegemonic masculinities (Brandth & Kvande, 2018; Lomas, 2013). The integration “is neither uncomplicated nor clear in the lives of men,” as shown in a study among young male academics who were able to embrace caring at home but found it difficult at the workplace (Lund et al., 2019, p. 1390).

2.1.2. Job advertisements as an institutional-level mechanism of “doing gender”

The skills and characteristics mentioned in job advertisements produce and frame the idealized image of a management accountant. Their language is not gender-neutral but shows gendered characteristics concerning the image of candidacy (Jännäri et al., 2018). It has been suggested that job advertisements should be more varied to reduce gender stereotyping (Brink & Benschop, 2014; Deutsch, 2007; Kelan, 2018).

The traditional way of doing gender underlines the assumption that women are feminine so that they are seen as emotional, nurturing, social, friendly, helpful, and verbally talented, therefore fitting into work in such management fields as care, services, human resources, and communication because they are believed to be “softer,” people-related areas (Jogulu & Wood, 2006; Lämsä & Tiensuu, 2002; Mavin et al., 2006). Communication and teamwork skills are especially considered to be feminine characteristics (Billing & Alvesson, 2000; Heilman et al., 2015; Prime et al., 2009). However, according to Poutanen and colleagues (2016), when, for example, the term “strong” is added before the concept of teamwork in a job advertisement, resulting in the expression of “strong teamwork skills” as a qualification requirement, the feminine loading diminishes. Strength is associated with masculinity; consequently, feminine characteristics are less evident in this wording.

Traditionally, men are stereotypically considered to be masculine in a way which refers to rationality, competitiveness, autonomy, toughness, dominance, self-assurance, ambition, strength, and decisiveness (Fielden & Davidson, 1999; Jogulu & Wood, 2006). These masculine characteristics are considered appropriate for managers, and therefore, managerial positions tend to be considered suitable for men (Broadbent, 2016; Klenke, 2011; Schein, 2001). For example, Connell and Wood (2005) stated that energy focused on work, self-management, access to power, individualism, and technological skills are linked to this kind of masculinity, especially in relation to global businessmen. In general, agency-related attributes, such as independence, responsibility, achievements, result orientation, and autonomy, are linked to masculine characteristics in management (Billing & Alvesson, 2000; Heilman et al., 2015). Furthermore, entrepreneurship, long hours, and an unencumbered “can-do attitude” are crucial to masculinity (Acker, 2012; Ahl, 2006; Tienari et al., 2005). Similarly, willingness and the ability to enter the unknown and produce new ideas and solutions emphasizing innovativeness and bravery have been suggested to be stereotypically masculine-related expressions (Jännäri et al., 2018). Analytical and numerical skills, as well as an engineering mindset, are considered to predominantly represent masculinity, especially in business environments (Askehave & Zethsen, 2014; Billing & Alvesson, 2000).

2.2. Overview of previous research on accounting and gender

In the past, accounting, in general, was strongly seen as a male-dominated occupation. Despite women’s increased entry into this profession, which has led to a better gender balance, it has not improved the overall stereotypical hegemonic masculine image and flavor (Broadbent & Kirkham, 2008; Enis, 2010; Siboni et al., 2016; Walker, 2008). Moreover, previous studies have indicated that qualities such as caring, affection, cooperativeness, social competence, and relational orientation are predominantly viewed as women’s characteristics in management (Powell & Graves, 2003). Similarly, the female gender tends to be perceived negatively when seeking career success in accounting and auditing (Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011). It can be assumed that the ideal management accountant tends to be understood as a man who expresses hegemonic masculinity in his behavior (Broadbent, 2016). For example, Dambrin and Lambert (2008), Haynes (2017), and Lupu (2012) use the categorization of men and women to give an account of gender imbalances that are found in organizations, but they also show that these imbalances are due to gendered social constructions and organizational structures. According to Haynes (2017), female accounting professionals, in particular, suffer in the male-dominated environment through which they need to navigate. Moreover, this gendered image can limit

the agency of men who may wish to deviate from the practices of hegemonic masculinity in accounting. Recently, Kyriacou (2016) stressed the dominant male structures of the accounting profession in general and the lack of tempting images for professional accounting women. Kyriacou argued that these phenomena reinforce the traditional and stereotypical gendered framing of accounting. Similarly, it has been asserted that other managers tend to devalue female accountants when they show a masculine behavioral style (Hull & Umansky, 1997).

Even though a growing interest in gender topics in accounting can be detected, management accounting literature considerably lacks gender analysis. Whereas previous studies tend to focus on female accounting and auditing professionals or gender in academic settings (Khelif & Achek, 2017), these studies can be criticized because they have tended to produce gendered dichotomies (in contrast to the studies such as Ghio et al. (2023) and Rumens (2016)), assuming stereotypical masculine and feminine differences. A challenge in previous research has also been that many studies, especially those that have investigated differences between men and women, have assumed a fixed understanding of gender and thus viewed women's as well as men's traits and behavior as static (Gallhofer, 1998; Nentwich & Kelan, 2014).

While previous studies have been necessary to advance accounting research from a gender viewpoint, they tend to show the binary categories of what is thought to be feminine and masculine and to stereotypically assume that women are feminine and men are masculine in specific ways. Recent studies, such as those by Ghio et al. (2023) and Rumens (2016), challenge historically assumed notions of gender by embracing fluidity, rejecting false binaries, and dismantling heteropatriarchy in management accounting. They aim to “break down the destructive barriers to diversity of voice and the hierarchies of gender” (Ghio et al., 2023, p. 9) and “disrupt heteronormative constructions... allowing alternatives to emerge” (Rumens, 2016, p. 113).

Hegemonic masculinity in accounting can be interpreted to reproduce the values of materialism to maximize the self (cf. Chiapello, 2017; Cooper, 2015; Shearer & Arrington, 1993). This refers to the idea of maximizing business performance by becoming a “productive accountant” (Goretzki & Pfister, 2023, p. 2) and an “entrepreneur of the self” (Cooper, 2015, p. 14). In previous studies, management accountants (controllers)¹ have often been described as strong, trustworthy partners for their managers (e.g., Ala-Heikkilä & Järvenpää, 2023; Lukka & Järvenpää, 2018; Nitzl & Hirsch, 2016; Sathe, 1983). Management accountants have been seen as having a strong and independent character (Byrne & Pierce, 2007; Järvenpää, 2007) and a powerful position in an organization. However, management accounting has been suggested to be a weaker position than other management functions in an organization, as management accountants' activities often depend on what others allow them to do (De Loo et al., 2011; Mouritsen, 1996). Prior studies have reported that duller and more boring management accountants focusing on, for example, reporting with undue emphasis on cost control and other “number crunching” activities could represent a suitable image of a management accountant (Baldvinsdottir et al., 2009; Burns et al., 2014; Lambert & Sponem, 2012; Lepistö et al., 2016). Many studies have highlighted the management accountant role as hybridized, with “business partners” and “number crunchers” (Ala-Heikkilä & Järvenpää, 2023; Burns & Baldvinsdottir, 2005; Graham et al., 2012; Karlsson et al., 2019; Lambert & Sponem, 2012; Zoni, 2018).

The core qualifications concerning management accountants' work are described as involving analytical skills, problem-solving capabilities, and a business understanding, indicating a possible masculine business character for the profession. Moreover, a change from these skills toward a more strategic and market orientation, as well as an emphasis on communication skills, has also been required (Ala-Heikkilä & Järvenpää, 2023; Granlund & Lukka, 1998; Järvenpää, 2001, 2009; Oliver, 1991; Pierce & O'Dea, 2003; Siegel et al., 2003; ten Rouwelaar et al., 2018). Thus, previous studies have suggested that the skills required to be successful in management accounting should be balanced between analytical and social skills (Ala-Heikkilä & Järvenpää, 2023; Burns & Yazdifar, 2001; Byrne & Pierce, 2007; Granlund & Lukka, 1998; Järvenpää, 2001; Siegel & Sorensen, 1999), which can be regarded as questioning the dominance of hegemonic masculinity in the field.

This literature review paints a picture of previous studies concerning accounting from a gender viewpoint and highlights a growing interest in gender topics (see, e.g., Khelif & Achek, 2017). So far, the focus has been mostly on women in accounting, auditing, and academia, where women are stereotypically assumed to be traditionally feminine. Moreover, this research has tended to produce a gender dichotomy between men and women. These studies have been necessary to push the investigation into gender and accounting, but as Lehman (2019, p. 3) stresses, we still need “meaningful expansion of research” in this field. A broader view of gender and deeper gender analysis in accounting is needed to achieve an equal and sustainable world of accounting (cf. Carmona & Ezzamel, 2016; Haynes, 2017; Khelif & Achek, 2017). This is particularly true from the perspective of management accounting in the global business environment—our study context—where gender analysis is mainly lacking, as highlighted by Haynes (2017).

3. Research design

A qualitative case study with a critical approach was selected as the most suitable for studying phenomena requiring “a disciplined sensitivity” (Baxter & Chua, 1998, p. 84). The adopted critical approach also aimed to explain the tension in the field through one single case company by imbuing and integrating our analysis with critical intent and insights to contribute to the dialog on engendering emancipation in accounting research (Deegan, 2013; Gallhofer & Haslam, 2019; Modell, 2015).

Based on the idea of purposive sampling (Moser & Korstjens, 2018), we aimed to find an informative case, and the following specific characteristics were used to choose it. Firstly, we selected a company that has operated for a long time, possessing a history of over 100 years and thus representing tradition in its business field. The selected global case company operates in the field of industrial

¹ Business-oriented management accountants are typically and in practice called “business controllers” or “controllers.” In this study, these labels have a similar meaning.

technology. The company possesses an integrated finance organization employing 3,600 people in over 100 countries. Secondly, the selected company provides an interesting and contrasting setting in which to study gender because it is a male-dominated engineering organization. According to the internal company documentation, female management accountants represent ca. 11–12 % of the leading headquarters management accountants, whereas the split is ca. 50/50 at more junior levels. The share of female management accountants decreases the higher the position is in the organization. Females occupy about 20 % of global management accountant positions. Simultaneously, like other leading global companies, the company has recently set gender diversity targets, aiming to improve its performance (cf. [Arora, 2022](#); [Ben-Amar et al., 2013](#); [Chapple & Humphrey, 2014](#); [Dezsö & Ross, 2012](#); [Francoeur et al., 2008](#)) by increasing female representation, especially in higher management positions (doubling to 25 %). Thirdly, the company has a wide range of personnel working as management accountants at various organizational levels and in various countries in the matrix organization. Finally, the company showed an interest in participating in this study and gave us access to collect data.

The available case company documentation offered us an overview of the company and its settings. The documentation, including, for example, material on management accountants' duties and roles, organizational charts, strategy documents, manuals, procedures, intranet, diversity plan, and so on, was used mainly to get an overview of the company. This information is not explicitly presented in the analysis. Nevertheless, it was an important additional source of information and contributed to our understanding of the case company and analysis of the findings.

Two main data collection methods were used to gain multiple views on this topic: job advertisements and interviews. Job advertisements for recruitment are one powerful means to do gender and, thus, can create the image of the ideal candidate for a certain position, such as a management accountant ([Jännäri et al., 2018](#); [Varje et al., 2013](#)). Job advertisements involve purposefully selected information and use certain language and vocabulary regarding the skills, knowledge, and capabilities that are understood to be important in a job ([Lynch & Smith, 2001](#)). The use of language in management positions advertisements tends to rely on the forms of hegemonic masculinity and is thus biased ([Askehave & Zethsen, 2014](#); [Gaucher et al., 2011](#); [Horvath & Szcesny, 2016](#); [Jännäri et al., 2018](#)). As a result, the management position becomes gendered in a way that may not be attractive to those who do not want to follow this behavior pattern ([Askehave, 2010](#); [Eagly & Karau, 2002](#); [Gaucher et al., 2011](#); [Heilman, 2012](#); [Heilman & Parks-Stamm, 2007](#); [Koenig et al., 2011](#); [Ridgeway, 2011](#); [Schein, 2001](#)). This lack of fit may arise from the wording in the job advertisements ([Bem & Bem, 1973](#); [Horvath & Szcesny, 2016](#)).

The study was conducted in two sequential phases. In the first phase, all job advertisements ($n = 100$) for management accountants published between October 2018 and June 2020 were collected from the company's intranet site. This time span was found to be long enough to achieve saturation ([Guest et al., 2020](#)). The sample included different levels of management accountants in various regions and with various qualification requirements defined by the case company. [Table 1](#) presents an overview of the data set, reflecting the number of management accountant job advertisements at the various levels of the organization.

The job advertisements sought global, regional, and local management accountants as well as project controllers, as shown in [Table 1](#). This data set was investigated using qualitative semantic analysis. The corpus of 100 job advertisements was analyzed manually by utilizing semantic field themes and by focusing on the phrases, expressions, and articulation emerging from the advertisements ([Askehave & Zethsen, 2014](#); [Elo et al., 2014](#); [Eriksson & Kovalainen, 2016](#); [Krippendorff, 2004](#)). All the expressions were drawn together into a common text corpus; the data were analyzed with the help of content analysis. All the data were thoroughly reviewed for content, including words and phrases, which were highlighted and categorized in MS Excel as columns.

In the second phase of this study, 31 semi-structured interviews were drawn into the triangulation to increase the trustworthiness of the study. The interviews were conducted with management accountants and operational managers (business-responsible leaders either at local factories or in a larger role at a regional or global business level) in May–June 2020 (see [Appendix A](#) for the participants and [Appendix B](#) for the interview guide). The selection of interviewees was based on the availability of specific experiences of the studied phenomenon, thus aiming to achieve credible findings rather than representativeness ([Englander, 2012](#); [Kvale & Brinkmann, 2009](#)) and drawing on purposive sampling ([Moser & Korstjens, 2018](#)). The sample aimed to comprehend very experienced management accountants or operational managers who would be able to provide insights over a longer time horizon. Thus, all the interviewees possess a long history with the case company and currently have managerial positions at the global (ten persons), regional (ten persons), or local (11 persons) levels. The participants were management accountants or were working closely in interaction with them. [Table 2](#) provides an overview of the general characteristics of the interviewees.

The interviewees represent 14 different nationalities, located mostly in Europe (24 people) but also in other regions: Asia (three people), NAM (three people), and SAM (one person) ([Table 2](#)). In total, 12 females and 19 males participated in this research. In the interviewee sample, the operational managers are general managers for their respective businesses at various organizational levels and act either directly as supervisors or in a matrix for the management accountants.

Table 1
Overview of analyzed management accountant (MA) job advertisements.

Job advertisements	Total
Global management accountants	9
Regional management accountants	13
Local management accountants	52
Project controllers	26
Total	100

Table 2
General characteristics of the interviewees.

	Women	Men	Asia	EUC	NAM	SAM	Global role	Regional role	Local role	Total
Management accountant	12	8	2	15	3		6	5	9	20
Operational manager		11	1	9		1	4	5	2	11
Total	12	19	3	24	3	1	10	10	11	31

*EUC = Europe; NAM = North America; SAM = South America.

The average duration of the interviews was about 1 h. The interviews also covered some aspects of management accountants' duties and roles in the case company, as observable in [Appendix B](#). Even though only a few questions were related directly to the gender issue, more general questions yielded many answers and reflections related to a gender aspect. All the interviews were conducted via MS Teams. With the permission of the interviewees, all of the interviews except three were recorded and transcribed into text-based files.

Table 3
The categorization matrix of the requirements in job advertisements.

Category of key requirements	Key contents	Expressions in job advertisements
Competencies and professional background, analytical skills	Strong, strategic, documented, proven numerical skills, controlling skills (strong) ⇒business masculinity	"You must also have a good track record of leading and implementing changes in the business"; "demonstrated ability to achieve objectives"; "proven ability to prioritize tasks"; "strong project experience & experience with business turnarounds"; "proven experience in driving organizational performance"; "a special combination of education and experience and/or demonstrated performance and results"; "you have worked as a line manager and have the ability to set clear targets for your team members and give them structured and constructive feedback on their performance"; "strategic orientation"; "strong leadership capabilities"; "demonstrated ability to achieve objectives"; "strong analytical and operational controlling skills"; strong financial background, structured controller, ideally with frontend and backend controlling experience"; "strong precision and analytical skills will complete the profile."
Authority and attitude	Ability to take decisions, clout, gravitas, independence, autonomy, can-do attitude ⇒the maximization of the self/authoritarianism	"Ability to provide leadership to ensure effective solutions that drive business value"; "you take an ownership of situation and initiatives, and you are pro-active in solving problems"; "independent and proactive way of working and able to think in processes"; "hands-on mentality and the ability to work proactively, independently and pragmatically"; "skills combined with problem-solving competence and assertiveness."
Drive and ambition	Drive, dynamism, passion, ambition, high energy level, ability to act, self-motivated ⇒transnational business masculinity/entrepreneurialism	"Self-motivated, goal oriented and success driven"; "ability to provide leadership to ensure effective solutions that drive business value"; "high energy, pro-active and entrepreneurial leader"; "the ability to be a strategic leader and innovator"; "willing to challenge the status quo and experience in driving change-management initiatives"; "proactive and outgoing personality"; "your drive for achieving results will be highly valued."
Result orientation	Target-oriented, direct, consistent transnational business masculinity/entrepreneurialism	"A structured and results-oriented person"; "structured and result oriented leader with high ability to influence the organization"; "must have a sense of urgency for change and improvement, and a balanced approach to risk taking and achieving results"; "self-motivated, goal- and result-oriented mindset"; "strong financial manager, structured and results oriented leader"; "result-oriented and highly committed to achieving agreed targets."
Business sense	Technological skills, entrepreneurship, innovativeness, bravery ⇒transnational business masculinity/entrepreneurialism	"Business oriented mindset to support business development"; "experience in project delivery or service business in a global business environment is an advantage"; "strong business acumen and understanding"; "interest in walking into a new role that is still being developed"; "strong understanding of business set-up and interconnections is a plus"; "understanding and feeling for the business"; "you are very customer focused, to ensure that business requirements and expectations are effectively managed, and incidents & problems are resolved in a timely manner"; "business knowledge, understanding case company processes, structures, customer knowledge."
Cooperation	Supportive, motivational, collaborative ⇒caring masculinity	"Good collaboration skills"; "global mindset and ability to work across a globally networked matrix of business units with collaboration and trust."
Teamwork	Team player, "Teamfähigkeit," team member of our world-class teams ⇒caring masculinity	"Cultural sensibility and awareness necessary to effectively collaborate with the local team"; "on a personal level, we believe you are a team player with a solution-oriented working style"; "you promote good working relationships facilitating team building and cohesiveness across business units, cultures, locations, and functions."
Communication	Executive presentation skills, outstanding and strong communication skills ⇒business masculinity	"Strong communication skills"; "must have outstanding communication skills, including executive presentation skills, able to inspire trust and quickly build credibility"; "high ability to influence the organization."

In the exception interviews, extensive written notes were taken. Recordings were not made due to a technical disturbance during the recording of two of the interviews. In addition, one interviewee preferred not to have a recording of the interview made.

The preliminary analysis of the interview data had already started during the data collection phase after a few interviews to identify wider concepts for grouping the data. These preliminary categories were challenged and reformed after they had been transcribed. The transcribed data were thoroughly and critically analyzed, utilizing established procedures of qualitative content analysis (e.g., [Elo et al., 2014](#); [Miles & Huberman, 1984](#)). First, the relevant structures and subjects were reconfirmed or adjusted by reading the interviews carefully. Second, based on the categorization in the first phase, the interviews were thoroughly analyzed, and the content was categorized in MS Excel by copying and pasting excerpts from the transcriptions into the appropriate categories as a stepwise and iterative approach. During the data analysis, the empirical data, theory, and previous research regarding management accountants from a gender viewpoint were simultaneously visited to make sense of the findings.

The fieldwork comprised critical content analysis of 100 case company job advertisements for management accountants and 31 semi-structured interviews with management accountants and operational managers (see Appendices A and B). As the job advertisements revealed the expectations regarding management accountants, they also produced and framed the ideal, gendered image of management accountants. Thus, while these findings guided the researchers' attention, the interviews revealed the views through practice. Gaining access to a wide range of empirical material and combining several empirical materials in triangulation increased the reliability of the findings ([Vaivio, 2008](#)) and thus enabled us to derive improved validity and theoretically integrated explanations ([Modell, 2009](#)). Further, the interview data provided the empirical field data with a source of richness ([Baxter & Chua, 1998](#); [Yin, 2003](#)). While focusing on the research questions, abduction combining inductive and deductive research strategies, moving back and forth between material from the field, theory, and the accounting domain ([Ahrens & Chapman, 2006](#); [Alvesson & Kärreman, 2007](#); [Lukka, 2014](#); [Lukka & Modell, 2010](#)), guaranteed robust and rigorous analysis consistency.

4. Results: Image of management accountants and variety of masculinities

4.1. Hegemonic masculinity and its "caring" attributes

The thematic content analysis of job advertisements involved classifying and categorizing words and phrases in MS Excel. The developed categorization matrix was structured in MS Excel through an abductive process involving an interpretation of the empirical data and several revisits to the previous theoretical findings. The outcome of this iterative process is the categorization matrix ([Table 3](#)).

As shown in [Table 3](#), the key contents were aggregated to classify the semantics of the job advertisements. The following categories were identified: competencies and professional background, analytical skills, authority and attitude, drive and ambition, result orientation, business sense, cooperation, teamwork, and communication. Gendered connotations such as business masculinity, transnational business masculinity, entrepreneurialism, and caring masculinity were analyzed from the expressions.

The first category of competencies, professional background, and analytical skills, covers descriptions such as "strong" and "strategic" competencies and a "solid" and "documented" professional background, carrying references to business masculinity. The ideal candidates here are expected to show strength in their competencies and solidness in their background. The second category, authority and attitude, consists of elements of independence, autonomy, a "can-do attitude," and an ability to make decisions. The ideal candidacy here refers to the maximization of the self for maximizing the performance of the business with an authoritarian flavor, involving long working hours, the ability to make decisions independently, high stress tolerance, and clear authority. In the third category, called drive and ambition, high ambition with the strength and passion to drive and change is typically linked to transnational business masculinity and entrepreneurialism.

The fourth category, result orientation, contains the themes of result, goal, and target orientation, with a clear business masculine connotation and the aim of maximizing profits. The category of business sense stereotypically and strongly represents transnational business masculinity and entrepreneurialism with "bravery," "innovativeness," "entrepreneurship," and "technological" capabilities. Many of these expressions in this category would also apply to general managers' positions, describing the demanding expectations of management accountants. The analysis of the job advertisements showed that the advertisements dominantly produce the image of transnational business masculinity as a valued characteristic of the ideal management accountant. The maximization of the self to maximize the business's profit and performance is constructed as particularly important in the image.

Job advertisements also showed that the ideal management accountant requires a caring, "softer," relational, and people-related focus, being "supportive," "motivating," and having "collaboration skills." The terms "team player" and "strong team player" term were used in the category of teamwork. In addition, "the ability to work in a team" ("Teamfähigkeit" in German) and "team spirit" were present. This category, as well as the category of cooperation, refers to social skills and understanding other people's ideas and viewpoints, which are considered the characteristics of caring in management. Communication, as the final category of the job advertisements' matrix, highlights how management accountants require effective and strong capabilities to communicate with "bravery" and "directness" to convey messages to management and exert influence. In this category, business masculinity related to strongness is stressed.

The analysis showed that the ideal image of a management accountant is produced so that the expectations and qualities of the varieties of hegemonic masculinity in daily business and interactions are dominant. However, emerging signs of an expanding caring image, especially the importance of building and maintaining good social relationships, could also be detected in the interview data. It appears that these soft skills, such as cooperation and teamwork, are constructed to be a part of the ideal image in job advertisements, yet these qualifications play a minor role. According to our critical analysis, the requirement to maximize the self, referring to

transnational business masculinity, is clearly observable in approximately 40 % of all job advertisements, as seen in [Table 4](#).

The analysis clearly highlights the centrality of transnational business masculinity as the key form of hegemonic masculinity for which business sense, result orientation, drive, and ambition are highly expected characteristics. However, in ca. 50 % of the “transnational business masculine” gendered job advertisements, this form of hegemonic masculinity was combined with communication skills and expressed, for example, as follows: “As a line manager, you are a structured and results-oriented person with strong analytical and cross-cultural communication skills” or “strong communication skills.” In addition, interestingly, in positions higher in the hierarchy and requiring longer experience, there was a greater tendency to require transnational business masculinity. Thus, it was revealed that the longer the experience needed for the position, the greater the transnational business masculinity required for that candidacy. For positions requiring significantly longer experience, that is, over ten years of experience, the ideal candidate was expected to perform the maximization of the self in ca. 80 % of the job advertisements. By contrast, as shown in [Table 4](#), the job advertisements requiring the shortest experience tended to be linked with softer skills such as cooperation, teamwork, and communication, as was also apparent for the “project controllers.” As shown, the ideal candidacy of management accountants was constructed as gendered in the advertisements to prioritize transnational business masculinity in relation to other qualifications.

Similarly, the findings from the interviews (see the list of interviews with the occupational positions in [Appendix A](#)) were found to produce a gendered image of management accountants, which stressed the various forms of hegemonic masculinity. Several respondents raised the notion of strength when discussing the requirements of management accountants. They argued that in global business management, accountants should show “high enthusiasm and energy” (G5_MA) and have “a strong standing because, in the end, you are fighting for money” (R7_OM). According to the respondents, a management accountant’s strong role is a precondition for success, as explained by a global management accountant:

I don’t think that it is possible that a stronger role is interpreted as negative. It is only good that a controller takes the lead and wants to push the topics forward; it is only seen very positively. [...] the controller has to take part actively in the daily business discussion and take the role (G6_MA).

These qualities in the quote above can be seen to carry one variation of the hegemonic masculinity ideal, namely transnational business masculinity. Moreover, the interviewee’s comment reveals the characteristics of another variation of hegemonic masculinity, in particular entrepreneurialism related to competitiveness. As another example, an operational manager shared his dissatisfaction and frustration toward management accountants who are not willing to focus on business and who are not showing enough entrepreneurialism in their behavior:

I’m not happy; I see a combination of not having enough time spent and using time on the wrong things and not the proactive things. I think we have a gap in the area of willingness and mindsets to want to go into the business side. Really want to go in there and to have opinions about sales. To have opinions about how we’re tendering, have opinions about what the risks are, and continue to question production about maintenance costs. Maybe even joining a meeting with the suppliers and then really going there. I’m thinking that should be a fun part of the job, to really have an impact and to drive! (R10_OM).

The interviewees acknowledged that showing strong behavior in the management accountant role can help a global business be successful. The following excerpts highlight the expectations concerning a management accountant’s strong and authoritative behavior and are typical of hegemonic masculinity and its variation of authoritarianism:

If you are a strong controller and financial person, then you take care of the business process (L6_MA).

A controller needs to have a very strong personality with very high leadership skills and not get influenced easily because, in the end, you will be listening to different points of view that would be contradictory many times (G2_MA).

The respondents also stressed women’s need to mirror strong business masculine behavior in order to succeed in management accounting in the global business context. They described the female management accountants as “strong managers,” “strong women,” “tough,” or “bloody tough.” Thus, the interviewees’ expectation was that the women need to show female masculinity to be successful in the field of management accounting. An example of the comments:

A lot of the Chinese female controllers were bloody tough, and they needed to be, you know (R6_OM).

However, according to the respondents, very strong business masculine behavior might be more acceptable from males than from female management accountants, as highlighted in the following interview excerpt:

Strong behavior is maybe accepted from the males [...] he is much more accepted than an aggressive female controller (R2_MA).

Table 4
Gendered images produced in job advertisements through dominant characteristics.

Percentage of prevalence/dominance in various management accountant positions	Maximizing of the self, referring to transnational business masculinity
Global management accountant	80 %
Regional management accountant	62 %
Local management accountant	64 %
Project controller	19 %
Percentage of all job advertisements	40 %

However, the respondents also stressed that excessive transnational business masculinity and an overly authoritative style in management accounting are not appreciated, and such qualities are not expected from anyone, regardless of gender. This was described, for example, in the following way:

He fought with the organization many times [...] [I]f you are, let's say, a dictator, that's not good (R8_OM).

The interviewees revealed that a female management accountant is expected to behave according to the strong female, masculine way, but such expectation might also raise tension. The respondents argued that such behavior might be interpreted as too aggressive. Therefore, it seems evident that any action can result in a negative evaluation of women in the studied global business.

Interviewees also mentioned that management accountants must understand that their work requires certain qualities, and working in a team and building good relationships with the members of the team are important to succeeding at work and in business. The following excerpts from the respondents highlight this issue:

[T]here is no limit to how strong you can be, but of course, it is a relationship where you're working together. It's a team (G4_MA).

First of all, the controller is a co-leader in the business. You know what that entails: communication and supporting each other, influencing, leading. Being able to align with managers is very important. Respect people and have close cooperation (R9_OM). Collaboration is built on trust and believing in each other in that [...] we have different strengths and weaknesses, and we allow each other to do that and to say that. I think it's an important part of that collaboration between manager and controller (R10_OM).

The respondents acknowledged that interdependency, as a softer, relationally oriented form of management accountant behavior, is necessary. It was stressed in the interviews that an excessively authoritative style in management accounting is not appreciated, but behavior that stresses the importance of social relationships and care concerning the ideas and needs of team members is crucial to success as a management accountant. However, the respondents acknowledged that strength is a priority for the success of the global business, as highlighted in the following quotations:

If you are a strong controller and financial person, then you take care of the business process (L6_MA).

Be customer-oriented, working together in cooperation and collaboration; also be rough when needed (R4_MA).

Similarly, it was emphasized that a strong personality enables management accountants to lead and tolerate contradictions. Strengths are needed to have certain steadfastness and not to be influenced easily. However, the interviewees stated that management accountants should also possess softer skills. By "softer skills," the informants meant empathy and the ability to interact and communicate with people, respect people, and support others. However, the respondents described how the softer skills of cooperation, collaboration, and communication must be combined with business masculinities, such as analytical skills or strategic thinking.

You have to have the capability to interpret what it means in the long term; the ability to think strategically is one thing. The other thing you need is to understand your audiences in different realities, so a certain kind of empathy is just needed (R7_OM). You have to possess strategic and analytical skills, but most importantly, you should be able to interact with different people so that you can influence them [...] Maybe in the last ten years, this communication aspect has been strengthening and also cross-cultural topics to understand different cultures and people (G3_MA).

The respondents emphasized caring capabilities and caring responsibilities for employees as one of their expectations for management accountants. They described the need for empathy and the ability to understand cultures and people to support and guide business. However, in general, the interview findings suggest that in the image of the ideal management accountant, the caring qualifications were intertwined into hegemonic masculinity to guide and take care of the business rather than really challenge the image of hegemonic masculinity.

4.1.1. Summarizing doing gender from job advertisements and through interviews

Our analysis showed how the image of the ideal management accountant in the studied company includes the varieties of hegemonic masculinity. Transnational business masculinity was detected to be the most important form of hegemonic masculinity when the image of the ideal management accountant was constructed in the job advertisements and by the interviewees. Authoritarianism, as another form of hegemonic masculinity, was also mentioned by interviewees, but excessive authoritarianism was not accepted. Other forms of hegemonic masculinity, such as paternalism, entrepreneurialism, careerism, and female masculinity, were also prevalent in the interviews.

However, the varieties of the detected masculinities do not occupy the whole field, as the expectations of caring also co-exist in the image of the ideal management accountant. Nevertheless, the analysis of the interviews showed that caring does not challenge the forms of hegemonic masculinity in the image, but the qualities of caring are constructed as interlinked and necessary to supplement hegemonic masculinity.

4.2. Hegemonic masculinity and its colonization of "othered bodies"

The female management accountants produced to themselves the professional identity in which the value of strength was stressed. It was mentioned that the "expectation to be very strong in terms of managing stress and managing deadlines" (G5_MA) is important. For instance, a global female management accountant explained how a female business masculine attitude and related strong behavior

are a general way to achieve acceptance and success in the studied engineering company:

The controller has to take the initiative and take on a strong role, especially because we are an engineering company where technical skills and technology are highly appreciated (G1_MA).

The comment shows how the engineering company's technical and technological focus was constructed to set requirements for management accountants to take a strong role in order to cope in the organization. Several interviewees underlined women's need to mirror strong masculine business behavior and entrepreneurialism to succeed in management accounting in such a corporate environment. It was seen as imperative for women to internalize such requirements and also that female management accountants take the initiative and be self-motivated in driving business, as described by an interviewee:

In my current role, I take on a strong role and make decisions regarding the topics the manager has delegated to me. I'm solely responsible for those (G3_MA).

Another female management accountant explained her approach and way of handling the situation. The respondent highlighted how she survived in the company's male-dominant environment by conforming to the requirements to act in an authoritarian way and as "one of the boys":

Nobody dares to do it with me because I just walk straight over them, you know. (G4_MA).

"You have to be able to drink as much as the guys do and [tell] even more equally dirty jokes. [...] You're one of the gang, aren't you? But I still want to be a woman" (G4_MA).

In the quote, the female management accountant sheds light on the male-dominant engineering "bro" culture. She describes how to fit in and gain insider access by building the image of the expected business masculine behavior and hegemonic masculinity in an authoritarian way, but also, as the quotation shows, she constructs her need to behave in the traditional feminine way because she is a woman. The respondent builds a tension between traditional masculinity and traditional femininity, and she defines them as a dichotomy. Similarly, it is possible to see in the interviews how this "bro" culture in the company seems to affect the ideal image of management accountants by producing the hegemony of business masculinity.

The respondents acknowledged that the culture and environment affect the expectations towards female management accountants and their difficulties in challenging expectations in the environment. A management accountant and operational manager explained how male dominance causes dissonances:

For me, it has not been a challenge, but of course, it can be. I know that in some places, it's more difficult for women, and we are in a company where it's very overweighted with men, of course, but for me, that has not been a problem (L6_MA).

You are able to see that it is tough for them that a woman is in this position [...] these people have different cultural backgrounds [...] maybe have not experienced women as leaders (G3_MA).

It can be said that female management accountants struggle under the gendered expectations of the prevailing male-dominant transnational business masculine environment in the company. The respondents described how the root cause of such challenges is the male-dominant organization. It appears that the various forms of hegemonic masculinity, such as business masculinity, entrepreneurialism, and authoritarianism, are valued and expected from management accountants in the studied business. Similarly, the interviewees also mentioned the influence of the cultural backgrounds and attitudes of people in global companies in addition to the global male-dominant engineering business.

The interviews also identified paternalism as a variation of hegemonic masculinity. According to the male managers interviewed, the ideal manager for management accountants is a manager who can behave protectively towards employees. The protection of female employees by the senior male manager was regarded as especially important. Thus, this variation of hegemonic masculinity of paternalism tended to be represented in the data as a woman being the object of the protection and care of a man who knows what is best for her. The interviewees spoke of this issue in the following way:

I talk a lot with my controller and how to develop her. What is her next step? Is she going out from controlling? Maybe she's going into running a small factory, and that is the next step. I'm really brought up myself like this. If I performed, people believed in me, and then they matched me to the next thing, I know that gives you extra effort (R10_OM).

When you are starting to discuss to really implement the things, they (management accountants) turn quiet. In my opinion, it's very important to keep them talking. They need to have this eagerness to recalculate and see how this or that could look and then come back to you and propose something. That is, for me, the optimal. I tried to do this with her and the others all the time. I tried to make them really own. It's their business also. They are a little bit on the side of when the decisions are going to be taken and both the good things and the bad things are going to be implemented. They are not there anymore. I need to prevent that (L10_OM).

Hegemonic masculinity's paternalistic vein was described by a man saying that by taking a female management accountant under his wings, he was showing her the way forward. Similarly, he also expected the female management accountant to learn to show maximization of the self over time. The male manager ensures her career progress where upward mobility with long working hours prevails.

In general, it appears from the interviews that female management accountants are expected to conform to hegemonic masculinity. Their female masculinity is aligned with hegemonic masculinity to enable success in management accounting. This, however, raises some tension and struggle in the studied company. It appears from the interviews that female management accountants can be

constructed as having a subordinated position and even being objects of patriarchy. Consequently, the colonization of the female management accountants' "othered" bodies (Moane, 1999) is visible.

5. Discussion

This study delivered a critical gender analysis of management accountants' ideal image—an area that needs considerable clarification and consideration (cf. Haynes, 2017). By utilizing the adopted "doing gender" theory and data from job advertisements and interviews with a global business company, we promoted discussion on management accountants' gendered image, in particular by increasing understanding of masculinity in management accounting (cf. Connell, 1998; Edley, 2001; Hearn & Collinson, 2017; Jännäri et al., 2018; Kangas et al., 2019; Poggio, 2006; Poutanen et al., 2016). We analyzed the kind of gendered image of the ideal management accountant was produced in the studied global business. We were especially interested in the following questions: whether the notion of hegemonic masculinity was dominant in the image and how the image might be expanding.

Our idea that the image of hegemonic masculinity in management accounting prevails but may be altering was based on previous studies in the field of management generally (e.g., Kangas et al., 2019; Lund et al., 2019), as to our knowledge, no studies in the field of management accounting have focused on this topic. We believe that the field requires deeper analyses of gender than is found in current research. The assumption of gender as a dichotomy and the stereotypical assumption that women are feminine and men are masculine in specific ways need to be questioned. Doing gender theory (West & Zimmerman, 1987; Nentwich & Kelan, 2014), as in this paper, can provide a fruitful alternative in the study of gender in management accounting because this theory understands gender as dynamic and multiple, as indicated by Ghio et al. (2023) and Rumens (2016).

In this study, job advertisements, which create beliefs and assumptions about a position (Fairclough, 1998; Benschop & Doorwaard, 2012; Gaucher et al., 2011; Jännäri et al., 2018), highlight that the image of the ideal management accountant was produced in such a way that the primary requirement of the accountant was to promote global business. The advertisements described characteristics that contribute to productivity (Goretzki & Pfister, 2023), the maximizing of the self and company profits (Chiapello, 2017; Cooper, 2015; Shearer & Arrington, 1993) and reinforce hegemonic masculinity, especially transnational business masculinity and entrepreneurialism, as central requirements. This finding, that the "right" characteristics enable business success, can be seen as closely linked with a vivid discussion regarding the management accountant's role as a strong, trustworthy partner (cf. Ala-Heikkilä & Järvenpää, 2023; Lukka & Järvenpää, 2018; Nitzl & Hirsch, 2016; Sathe, 1983) and a strong and independent contributor to the company's success (cf. Byrne & Pierce, 2007; Järvenpää, 2007). However, the analysis of the advertisements also lends support to studies indicating that "softer" social skills and care are also expected from management accountants (Ala-Heikkilä & Järvenpää, 2023; Burns & Yazdifar, 2001; Byrne & Pierce, 2007; Granlund & Lukka, 1998; Järvenpää, 2001; Siegel & Sorensen, 1999). This can be seen as a sign that the idea of hegemonic masculinity may be becoming more flexible and inclusive in management accounting in the studied business.

Job advertisements represent institution-level public information (Jännäri et al., 2018; Varje et al., 2013), and it seems that, despite references to care-related requirements in the analyzed advertisements, they tended to produce hierarchical gendered positioning in which hegemonic masculinity and its varieties of transnational business masculinity and entrepreneurialism are constructed as the most valued attributes and image of a management accountant (cf. Nentwich & Kelan, 2014). This refers to a manner of doing gender so that the dominance of hegemonic masculinity is not challenged but instead reproduced as the taken-for-granted primary requirement in the company's recruitment of management accountants.

The interviews provided a more versatile insight into our topic. In the interviews, hegemonic masculinity, particularly transnational business masculinity, was dominant. Other variations of hegemonic masculinity, such as authoritarianism, entrepreneurialism, careerism, female masculinity, and paternalism, were also present when the interviewees described the qualifications of the ideal management accountant. This finding lends support to studies in accounting that point to the same idea (e.g., Adapa et al., 2016; Dambrin & Lambert, 2012; Haynes, 2017; Jeacle, 2011; Kyriacou, 2016). Nevertheless, the interviewees challenged the excessive emphasis on hegemonic masculinity and its forms. They stressed that caring is also a characteristic of the ideal management accountant. Caring and soft skills, such as cooperation, teamwork, and sensitivity to other perspectives (Elliot, 2016; Lund et al., 2019)—typically understood as caring features (Powell & Graves, 2003)—were constructed as necessary to be a successful management accountant. Hence, management accountants were considered to require these qualities.

The interviewees regarded a paternal and supportive approach as important in the relationship between the male manager and the female subordinate. The relationship was constructed in a gendered manner: The gender identity of the male manager was built as a well-intentioned and caring father who knows better than the woman how she should behave to advance in her career and be successful in management accounting. This kind of paternalistic hegemonic masculinity, based on women's subjugation and colonization, places males and females in management accounting in a hierarchical relationship in which the woman's gender identity is constructed in a subordinated position needing help and support from the man. According to prior studies (e.g., Galizzi et al., 2023; Heilman, 2001; Nentwich & Kelan, 2014), such positioning leads to gender inequality, which is obviously also a risk in the investigated company.

In sum, in the interviews, gender was done so that the detected caring qualities—expectations of soft skills—were regarded as valued characteristics for a management accountant to be successful. However, such qualities took a secondary and complementary position in relation to hegemonic masculinities such as transnational business masculinity and entrepreneurialism. In other words, even though caring attributes were constructed as attributes in the management accountant's image of hegemonic masculinity and "the entrepreneur of the self," causing the hegemonic masculinity to seem softer, these attributes were not incorporated and masculinized into hegemonic masculinity as seen in previous studies (e.g., Hunter et al., 2017; Nayak, 2023). Forms of hegemonic masculinity largely overruled the idea of caring. The image of the ideal management accountant was predominantly aligned with transnational

business masculinity and entrepreneurialism. The overall promotion of maximizing of the self and profits prevailed in the image (Chiapello, 2017; Cooper, 2015; Shearer & Arrington, 1993). In line with Haynes (2017), it can be said that this kind of gender-related struggle was evident in this study as the dominance of hegemonic masculinity can be seen to lead to the colonization of “othered” bodies, namely women, in management accounting.

We showed that various forms of hegemonic masculinity exist and, thus, expanded the understanding of the image of the ideal management accountant to incorporate a wide variation in masculinities. Among them, the most important was transnational business masculinity (Collinson & Hearn, 2005; Connell, 1998; Connell & Wood, 2005; Hearn, 2014). This finding suggests that the global market wherein the studied male-dominant technology and engineering company operates may provide a business setting where the characteristics of many masculinities are required of management accountants to act in global relations.

The findings from the two phases of the study complement each other and offer a cohesive view of the gendered masculine candidacy of management accountants. This study, in the field of management accounting, confirms earlier findings in the areas of accounting and auditing, illuminating a tendency toward hegemonic masculinity dominance (Broadbent & Kirkham, 2008). However, instead of solely confirming hegemonic masculinity, we found that a variety of masculinities were produced and detected some signs of caring in the image of the ideal management accountant.

Seen from a practical viewpoint, we suggest that the idealized image of a management accountant as being gendered mostly with varieties of hegemonic masculinity may have led to gender-related asymmetries in management accounting in the studied company. In the data, many female accountants found this image problematic, supporting previous research (e.g., Broadbent, 2016; Galizzi et al., 2023; Jeacle, 2011). Interestingly, the data did not mention genders other than male and female; thus, the interpretation of gender in the case company was based on the dichotomic idea of gender. This simplistic conceptualization of gender seemed to be adopted in the company and may produce and reinforce the stereotypical gendered image of management accountants in the company. To move on in developing the ideal image of management accountants, a broader understanding of gender, as well as its intersection with other social categories, would be important.

One interesting finding was that expectations toward hegemonic masculinity increased when the accounting positions became more demanding and higher in the hierarchy. Accountants in top management were expected to outperform in maximization of the self and show transnational business masculinity. This can lead to further asymmetries and inequality in the company’s top management. Previous accounting-related literature has presented a similar argument (e.g., Broadbent, 2016; Broadbent & Kirkham, 2008; Haynes, 2017; Siboni et al., 2016).

While this is a case study with a limited sample of interviewees and job advertisements, it provides—through the investigated global industrial business setting—an illustration of gendered management accounting. It is possible that similar findings may be revealed in settings other than this company. Therefore, future studies might consider broader samples. For instance, it might be fruitful to investigate various business fields and conduct a comparative case study between them. Moreover, because the interviewed females also valued transnational business masculinity in management accounting, it would be interesting to focus more intensively on their ideas from a gender viewpoint.

Caring was constructed as an expectation in the image of the ideal management accountant. We think that the role and presence of caring in relation to the varieties of hegemonic masculinity in management accounting is a dilemma that needs further exploration. One could investigate the connection between caring and business performance. In particular, it would be interesting to investigate whether caring qualities are seen and promoted only as an economic issue for the sake of management accountants’ business performance or whether these qualities are also understood as a matter of gender equity.

We also suggest that further studies could explore in more detail the mechanisms whereby the gendered image has become institutionalized over time in different settings. Similarly, it would be fruitful to understand the necessary attributes and actions to investigate a workplace journey toward gender diversity and whether and how that is truly advocated, fostered, and institutionalized. In addition, studies should clarify the extent to which hegemonic masculinity is an element of employer branding in the recruitment phase of a management accountant or if it is instead a generic means to shape the profession. Moreover, as the adopted “doing gender” approach is also filtered through country- and culture-specific lenses, future studies could concentrate on understanding cultural aspects of doing gender in the field of management accounting.

This study ultimately describes a broad, largely neglected area of gendered management accounting. While it has suggested some future avenues for research, further studies and scholarly discussion in this area are necessary to advance an equal and sustainable world of management accounting.

6. Conclusion

This study offered information concerning the ideal image of management accountants from a gender viewpoint. Our main interest was whether the notion of hegemonic masculinity is dominant in the image of a management accountant. Our answer to this question is “yes and no.” In the studied business context, various forms of hegemonic masculinity are constructed as ideal features of management accountants; transnational business masculinity and entrepreneurialism were the predominant forms of hegemonic masculinity in the image. On the other hand, some caring attributes were also important in the image, causing the hegemonic masculinity to seem softer. We conclude that despite these caring features being a complementary part of the management accountant’s ideal image, hegemonic masculinity and its emphasis on business performance and maximization of the self is the prevailing assumption in the studied global technology and engineering business; this can lead to the colonization of “othered” bodies, namely women, in management accounting.

This study shows that we still have much to learn about accounting and gender (Carmona & Ezzamel, 2016; Haynes, 2017). Topical

questions and dilemmas can be raised regarding whether the early twentieth-century gender struggle in the accounting profession, as described, for example, by Jeacle (2011) and later by Broadbent (2016), needs to continue for more equality in the world of management accounting and accounting generally.

CRedit authorship contribution statement

Virpi Ala-Heikkilä: Conceptualization, Funding acquisition, Data curation, Writing – original draft, Writing – review & editing, Visualization, Investigation, Validation, Formal analysis, Methodology, Project administration and Software. **Anna-Maija Lämsä:** Conceptualization, Writing – review & editing. **Marko Järvenpää:** Conceptualization, Funding acquisition, Writing – original draft, Writing – review & editing, Methodology, Supervision.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data availability

The authors do not have permission to share data.

Appendix A. List of interviews

No.	Interview partner	Function	Duration	Region	Position
1	G1_MA	MA	1:36:35	EUC	Global
2	G2_MA	MA	0:55:37	EUC	Global
3	G3_MA	MA	1:04:38	EUC	Global
4	G4_MA	MA	1:03:50	EUC	Global
5	G5_MA	MA	0:59:29	EUC	Global
6	G6_MA	MA	1:26:44	EUC	Global
7	G7_OM	OM	0:37:32	EUC	Global
8	G8_OM	OM	0:31:22	EUC	Global
9	G9_OM*	OM	1:07:02	EUC	Global
10	G10_OM	OM	0:49:02	EUC	Global
11	L1_MA	MA	0:46:29	NAM	Local
12	L2_MA*	MA	1:02:30	EUC	Local
13	L3_MA	MA	1:06:43	EUC	Local
14	L4_MA*	MA	1:01:30	EUC	Local
15	L5_MA	MA	0:43:32	EUC	Local
16	L6_MA	MA	0:55:37	EUC	Local
17	L7_MA	MA	0:58:50	EUC	Local
18	L8_MA	MA	0:55:04	NAM	Local
19	L9_MA	MA	0:56:31	EUC	Local
20	L10_OM	OM	0:48:30	EUC	Local
21	L11_OM	OM	0:44:37	EUC	Local
22	R1_MA	MA	1:01:44	ASIA	Regional
23	R2_MA	MA	1:19:28	NAM	Regional
24	R3_MA	MA	1:48:50	EUC	Regional
25	R4_MA	MA	0:47:36	EUC	Regional
26	R5_MA	MA	1:04:01	ASIA	Regional
27	R6_OM	OM	1:06:11	EUC	Regional
28	R7_OM	OM	0:53:58	EUC	Regional
29	R8_OM	OM	1:35:20	SAM	Regional
30	R9_OM	OM	0:58:15	ASIA	Regional
31	R10_OM	OM	0:53:29	EUC	Regional

Notes: * = note taking; other interviews recorded in MS Teams and through note taking.

Appendix B. Key interview themes

	Interview theme content
1	Brief outline of the interviewees' position and history
2	Management accountant's role in the case company and interaction with operational managers
3	Expected skills and characteristics of management accountants

(continued on next page)

(continued)

	Interview theme content
4	Management accountant role evolution and expected future changes
5	Recruitment of management accountants
6	Management accountants and gender

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