



Redefining the Controller's role: an Autoethnographic study

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Abstract

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| <p>This thesis explores how Controllers in the financial services industry can proactively redefine their roles to become more business oriented. Set within an international insurance company, the study adopts an autoethnographic and development-oriented approach to investigate how informal actions, stakeholder engagement, and reflective practice can reshape professional identity and contribute to organizational value creation. Drawing on theories of proactive behaviour, job crafting, and value co-creation, the research addresses four key questions: how Controllers can redefine their roles, which behaviours and practices support co-creation, what contextual and individual factors influence this process, and how narrative insights can inform role development. The empirical material consists of four introspective stories based on lived experience, examined through successive layers of interpretation.</p> <p>The findings suggest that even small, self-initiated efforts can lead to meaningful change when they align with stakeholder needs and organizational conditions. The study provides a clear foundation in theoretical concepts and practical guidance for Controllers seeking to strengthen their business orientation. It also shows how personal stories can reveal the informal and relational aspects of role change.</p> |
| Keywords Job crafting, proactivity, value co-creation, stakeholder engagement, Controller |

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1 Introduction

In today's data-intensive and fast-changing financial services sector, Controllers are increasingly expected to contribute beyond their traditional focus on reporting accuracy, compliance, and cost control. They are called to act as business partners, which means proactively supporting decision-making, building stakeholder trust, and enabling cross-functional collaboration. However, this transformation is rarely straightforward. Controllers must navigate ambiguous expectations, competing role definitions, and organizational inertia while developing new capabilities and relationships.

While Controllers are increasingly encouraged to adopt a business partner role, research shows that the path to such transformation is not straightforward. Goretzki and Messner (2019) reveal how Controllers face conflicting expectations and must navigate uncertain identity boundaries as they shift toward more strategic involvement. Morales and Lambert (2013) similarly emphasize the role of symbolic framing and identity reconstruction in enabling such transitions. These findings point to the importance of proactive, context-sensitive strategies grounded in stakeholder engagement, precisely the kind of interventions explored in this thesis.

This thesis investigates how Controllers can proactively and collaboratively redefine their role to better align with these evolving business needs. Set within an international insurance company, the study applies a development-oriented, autoethnographic approach, drawing from lived professional experience to analyzing how informal actions and reflective practices can generate lasting change. Rather than focusing on formal job redesign, this thesis examines how self-initiated adjustments to tasks, stakeholder interactions, and professional identity can reshape the role from within.

To understand this transformation, the thesis integrates theories of job crafting, proactive behavior and value co-creation. The Proactivity Dynamics Framework (Grant & Ashford, 2008) further explains how such a change is enabled by factors such as autonomy, accountability, and internal motivation. These lenses provide a conceptual foundation for analyzing the Controller's evolving contribution and exploring how personal agency interacts with organizational context. The result is both conceptual insight and practical recommendations for role development in financial and data-driven environments.

1.1 Empirical setting: Sector and case background

The empirical setting for this research is an international insurance company operating under a B2B2C model, characterized by high regulatory complexity, mature markets, and a strong reliance on data and reporting systems. These conditions make the financial services industry an ideal context for studying the evolving role of Controllers, especially in environments where long-standing client relationships and stable business models increase the need for internal value generation.

Within this context, my role as a Controller, established six years ago and largely unchanged since, offers a unique, experience-based perspective. My responsibilities primarily involve ensuring the accuracy and integrity of client data and reporting across systems. While collaboration typically occurs around new client deals or specific finance tasks, the role also includes client interaction for reporting queries and issue resolution, particularly where technical or system limitations are involved.

Given this embedded position, the study adopts an autoethnographic approach, which enables the researcher to connect personal actions with broader organizational patterns and theoretical frameworks (Ellis, Adams, & Bochner, 2011). This method is particularly suited to studying role transformation, as it facilitates reflection on internal motivation, contextual barriers, and informal organizational norms often invisible in external observation.

Grounded in this insider perspective, the thesis follows a development-oriented, theory-informed structure. The empirical material consists of four narrative development stories drawn from lived professional experience in the Controller role. These stories are analysed through the integrated theoretical framework presented in the Theoretical framework (chapter 2), to examine interventions for role redefinition.

The final aim is to produce actionable suggestions and recommendations that support Controller's role redefinition, aimed at increased business orientation via co-creation and stakeholder engagement.

1.2 Purpose, objective, and research questions

The purpose of the thesis is to explore how a Controller can redefine their role through proactive and collaborative approaches. The thesis adopts a development-oriented research approach, aiming not only to understand but to improve professional practice.

The objective is to identify and explain how proactive behaviours, stakeholder engagement, and contextual factors contribute to Controller role's transformation and increased business orientation.

To guide this exploration, the following four research questions are addressed:

Q1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Q2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Q3: How do situational and individual antecedents influence the process of role re-definition?

Q4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

The findings are not intended to be universally generalizable but serve as a reference for similar role development initiatives in financial and data-intensive organizations. Limitations include the time-bound scope, focus on a single case, and the inherently subjective nature of autoethnographic material.

1.3 Key concepts

This thesis draws on three interconnected concepts:

Proactive behaviour is defined as anticipatory, self-initiated action by individuals to improve themselves or their work environment (Grant & Ashford, 2008, p. 8). It includes behaviours such as voice, personal initiative, which are often essential for adapting to change and driving organizational improvement.

Job crafting is a form of proactive behaviour through which individuals intentionally modify aspects of their job to achieve a better fit between the work and their personal characteristics, without changing the core of their work. Job crafting is initiated by personal goals and is understood as a

dynamic process through which individuals actively shape and modify their work over time. (Lazazzara, Tims, Gennaro 2020, 1-3).

Value co-creation is the collaborative process through which multiple stakeholders, such as employees, managers, and customers, engage in shared problem-solving and mutual resource integration to create new value (Ramaswamy & Gouillart, 2010; Bal, Käpylä, Li, & Helander, 2023). Co-creation emphasizes ongoing interaction and reciprocity, positioning organizations as facilitators of value rather than sole creators.

Together, these concepts provide the theoretical foundation for understanding how Controllers can proactively reshape their professional role through collaborative stakeholder engagement and value co-creation.

1.4 Thesis structure

The structure of the thesis follows through five main chapters. Chapter 1 introduces the study, outlining its purpose, context, and research questions. Chapter 2 presents the theoretical framework, integrating concepts of proactive behaviour, job crafting, and value co-creation. Chapter 3 details the research design and methodology, emphasizing the use of autoethnography. Chapter 4 presents the empirical findings, structured around four narrative stories, each analysed through layered interpretation. Finally, Chapter 5 offers discussion, reflections, limitations, and suggestions for future research and practical application.

2 Theoretical framework

This chapter lays the theoretical foundation for understanding how Controllers in the financial services industry can proactively redefine their roles. Business orientation, in this context, refers to a shift toward greater strategic involvement and value co-creation. The principal objective is to examine how Controllers may move from traditional, report-oriented functions toward these broader roles by engaging proactively and collaboratively with stakeholders.

To address this shift in roles, the framework guiding the thesis integrates three complementary theoretical perspectives: proactive behaviour, job crafting, and value co-creation through stakeholder engagement. Together, these perspectives help explain how Controllers can use individual agency, professional initiative, and collaborative interaction to actively shape the scope, meaning, and strategic relevance of their work.

Due to the limited number of empirical studies focused specifically on Controllers in financial services, the theoretical framework draws on broader organizational and management literature, including research from adjacent professions and industries. The selected theories are not only widely cited and adaptable across contexts, but also well-suited to the thesis's developmental aim: to generate actionable recommendations for professional role redefinition.

Value co-creation serves as a central lens in the framework, emphasizing that value emerges through dynamic stakeholder interactions rather than static outputs. It shifts the focus from task execution to stakeholder collaboration, highlighting the relational and systemic nature of value creation. Stakeholder theory complements this view by positioning organizations as networks of interdependent actors whose competing interests and mutual dependencies shape both individual roles and collective outcomes.

The lens of proactive behaviour, particularly as conceptualized in the Proactivity Dynamics Framework (Grant & Ashford, 2008), adds a process-oriented perspective. It explains how role redefinition begins not with formal restructuring, but with employee-initiated action triggered by situational antecedents such as accountability, ambiguity, and autonomy in the work environment.

Job crafting functions as a mechanism through which value co-creation and proactive behaviour manifest. It refers to the self-initiated adjustments employees make to their tasks, relationships, and role perceptions. Building on this foundation, job redefinition captures the more substantial and strategic transformation of one's role over time, often emerging from cumulative crafting efforts. Together, these processes enable Controllers to align their evolving professional identities with

emerging organizational demands, especially in environments increasingly shaped by digitalization, cross-functional collaboration, and data-intensive decision-making.

Collectively, these theories and concepts provide a comprehensive lens for understanding how Controllers may evolve from reactive task executors to proactive co-creators of organizational value.

Chapter 2 is structured into four main sections. Section 2.1 introduces the concept of individual proactive behaviour and presents the Proactivity Dynamics Framework (Grant & Ashford, 2008), with a focus on the antecedents and psychological mechanisms that drive such behaviour. Section 2.2 introduces the theory of job crafting and examines its relevance to the evolving role of Controllers. Section 2.3 explores value co-creation and stakeholder theory, emphasizing the role of stakeholder engagement and collaborative practices in redefining the Controller's contribution. Finally, Section 2.4 synthesizes the theoretical perspectives into an integrated framework that guides the empirical analysis.

2.1 Individual's proactive behaviour in redefining job role

The evolving nature of work has prompted scholars to revisit foundational concepts such as job design, role expectations and employee agency. One area of interest is the concept of redefining one's job - the process by which employees actively alter the boundaries, tasks and social dynamics of their roles, often in response to changing environments and personal aspirations (Tims & Bakker 2010).

To define "job redefinition", I apply concept of job crafting - the bottom-up process in which employees proactively alter aspects of their tasks, relationships, or perceptions to create a better fit between their work and personal needs (Wrzesniewski & Dutton, 2001). Then, in a broader meaning, job redefinition refers to a proactive, often individual-level reconfiguration of the role's core purpose and strategic contribution. It's the process by which employees actively reshape the boundaries, content, or strategic contribution of their roles in response to changing organizational needs or personal aspirations. Job redefinition behaviour is typically self-initiated, subtle, and often informal, emphasizing individual agency without necessarily altering the formal job description. Instead, it reflects a deeper shift in how employees interpret and perform their roles, sometimes even influencing how those roles are formally understood within the organization.

In contrast, job redesign is a top-down process led by managers or organizational leaders, aiming to optimize performance, motivation, or efficiency through systematic changes in job structure,

responsibilities, or workflows (Tims & Bakker 2010-1). It is part of formal organizational development and guided by managerial intent, follows planned structures.

Proactivity, as a broader construct, began emerging in organizational research in the 1980s to account for the agentic role individuals play in shaping their work environments. Proactive behaviour is defined as “*anticipatory action that employees take to impact themselves and/or their environment*” (Grant & Ashford, 2008, 8). Research shows that such behaviours are prevalent in contemporary workplaces (Grant & Ashford, 2008, 4), and that individuals differ in how proactively they enact their roles.

Two notable forms of proactive behaviour are voice and personal initiative. Voice behaviour refers to discretionary actions where employees speak up to challenge the *status quo* with the intent of improving the organization (LePine & Van Dyne, 1998, 853). Personal initiative, by contrast, is characterized as a self-starting, persistent, and future-focused behaviour that aligns with the organization’s strategic goals (Frese, Kring, Soose & Zempel, 1996, 38). Both behaviours go beyond formal role expectations and aim to improve the organization, yet they differ in personal implications: voice behaviour may not benefit the individual due to its nonconformist nature, while personal initiative often enhances the employee’s own standing within the organization, as it typically aligns with organizational norms and long-term objectives (Tims & Bakker, 2010, 2).

2.1.1 Proactivity Dynamics framework

Grant and Ashford (2008) developed the Proactivity Dynamics framework by integrating various streams of literature on proactive behaviour. The framework is structured into five sequential parts as per figure 1, beginning with situational antecedents, progressing through dispositional moderators and psychological mechanisms, leading to proactive behaviours, and concluding with the associated consequences.

This thesis focuses on the first three elements that contribute to proactive behaviour: situational antecedents, dispositional moderators, and psychological mechanisms. In the figure 1, these core elements are outlined with a border, while the elements beyond the scope of the thesis (proactive behaviour itself and its consequences) are greyed out. These excluded elements are briefly mentioned for context but not examined in detail.

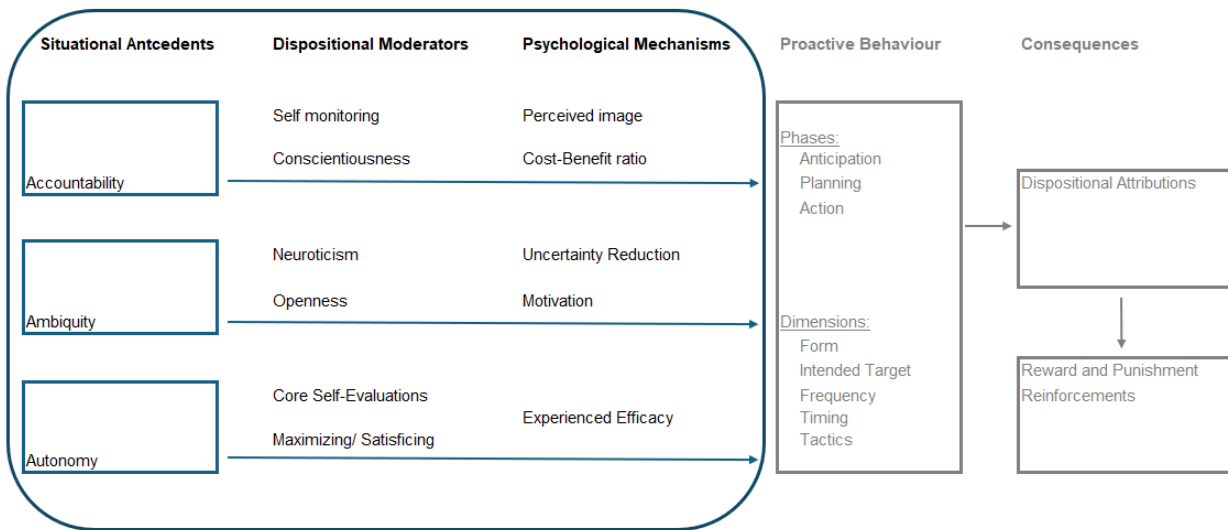


Figure 1. The Proactivity Dynamics Framework, adapted from Grant & Ashford (2008, 13)

The framework identifies three primary situational antecedents: accountability, ambiguity, and autonomy, each influencing proactive behaviour through specific psychological mechanisms and moderated by individual dispositions.

Accountability is defined as the expectation placed upon individuals to explain and justify their behaviours, emotions, and thoughts (Lerner & Tetlock, 1999). Accountability influences proactive behaviour primarily through psychological mechanisms concerning perceived image and cost-benefit evaluations. Employees perceive proactive behaviours as relatively low risk under conditions of accountability, since they anticipate being held responsible regardless of their actions. In situations with high accountability, employees are motivated to proactively plan and initiate actions, thereby positively shaping their image. Conversely, under low accountability, the perceived potential risk to their image tends to discourage proactive behaviours. Conscientiousness and self-monitoring are the main dispositional moderators in this relationship. Conscientious individuals, characterized by goal orientation, organizational skills, discipline, persistence, and reliability (Barrick & Mount, 1991; Hertz & Donovan, 2000), are more inclined to engage proactively irrespective of accountability. Less conscientious individuals typically require external accountability to encourage proactivity. Self-monitoring, defined as an individual's motivation and capability to manage their public image and behavioural expressions (Snyder, 1979 in Grant & Ashford 2008), similarly affects proactive behaviours. High self-monitors, driven by impression management concerns, are more proactive when accountable, whereas low self-monitors tend to resist social expectations and thus engage less in proactive behaviours (DeMarree, Wheeler & Petty 2005 in Grant & Ashford 2008).

Ambiguity refers to unclear or uncertain situations in which an individual is unsure of how to act (Weick, 1979, in Grant & Ashford 2008). Individuals facing ambiguity are motivated to proactively

seek additional information and support to reduce uncertainty. The dispositions moderating responses to ambiguity include neuroticism and openness to experience. Neuroticism, describing tendencies toward self-consciousness, anxiety, and vulnerability, makes individuals more proactive in ambiguous contexts due to anticipated difficulties. Openness to experience, characterized by flexibility, imagination, curiosity, and intellectual capacity, also enhances proactive engagement. Individuals who are less open tend to rely on established procedures or past behaviours, thus demonstrating lower proactive behaviour.

Autonomy involves situations granting individuals discretion over the timing, methods, and specifics of their actions (Hackman & Oldham, 1976 in Grant & Ashford 2008; Morgeson & Humphrey, 2006). When autonomy is granted by an organization or by a manager, it increases efficacy - a sense of confidence that an individual can act and orchestrate outcomes, thus, in turn, expands as proactive behaviour. Core self-evaluation and the tendency toward maximizing or satisficing moderate this relationship. Core self-evaluation pertains to the fundamental self-assessment of one's capabilities. Individuals with positive core self-evaluations, who view themselves as competent and capable, are more likely to utilize autonomy proactively. Conversely, individuals with negative core self-evaluations may doubt their competence and hence prefer reactive behaviours. Maximizing versus satisficing describes the extent to which individuals aim for ideal outcomes rather than merely acceptable solutions (Schwartz, 2000). Maximizers, who exhaustively evaluate options to select the optimal outcome, are more proactive under conditions of autonomy compared to satisficers, who settle for the first satisfactory option.

The framework also highlights three sequential phases inherent in proactive behaviours: anticipation, planning, and action toward future outcomes. In the anticipation phase, individuals envision possible future scenarios. During the planning phase, they develop strategies and backup plans for implementing their envisioned outcomes. The action phase involves concretely executing these strategies with intentionality and foresight, actively addressing potential challenges and seizing opportunities.

Furthermore, Grant & Ashford specify five dimensions relevant to understanding proactive behaviours: form, intended target of impact, frequency, timing, and tactics. The "form" describes the nature of proactive actions, notably including feedback-seeking (voluntary actions to obtain evaluations and information) and social network-building. The intended target of impact identifies the recipient of proactive efforts, categorized broadly as oneself, other individuals, or the organization. Frequency pertains to how often proactive behaviours occur. Timing refers to the strategic choice of when to initiate proactive behaviours, recognizing certain moments as more advantageous. Tactics represent the specific behavioural strategies employed to enact proactive behaviours.

Finally, the framework addresses the consequences of proactive behaviour. A key consequence of proactive behaviour is that it leads observers to attribute this behaviour to the individual's internal characteristics rather than external situations. Observers attribute proactive behaviours to the internal characteristics of the individuals performing them, thus influencing subsequent evaluations and rewards. Proactive behaviours perceived positively typically yield favourable consequences, while those seen negatively or harmful can lead to detrimental outcomes. Therefore, perceptions significantly affect the ultimate consequences experienced by proactive individuals.

2.2 Job crafting and Controller's business orientation

In recent decades, the role of controllers, has undergone significant transformation, evolving from traditional number-focused functions to strategic, business-oriented roles. Although this thesis specifically addresses controllers, much existing literature refers broadly to management accountants (MAs), as controllers typically emerge from this occupational group. Thus, insights from MAs literature provide a relevant foundation for understanding proactive role development among controllers.

This chapter employs job crafting, a concept defined by Wrzesniewski and Dutton (2001, 179) as "*the physical and cognitive changes individuals make in the task or relational boundaries of their work*", to explore how controllers proactively reshape their roles. Job crafting is not negotiated with the organisation, and, most likely, not even noticed by the manager. Job crafting originates from a personal goal (Lazazzara et al. 2020, 2) and is a process by which individuals initiate and create change over time, it alters work meaning and work identity. (Wrzesniewski & Dutton, 2001). Tims & Bakker (2010, 1) acknowledge that most of job crafting behaviours benefit organizations as they help to adapt to changing work environments.

Job crafting has three main conceptualizations, as per Lazazzaro et al. (2020) meta synthesis of qualitative research on job crafting: approach crafting, avoidance crafting and crafting in other domains. Approach crafting can be related to tasks (e.g. adding extra tasks, specialisations, developing skills and abilities, creating innovative practices, influencing work content, recognition of new business ideas, job expanding, technology adaptation etc.); relations (e.g. creating additional relationships, developing a network, building personal relationships, altering extent, nature or quality of interactions, looking for support from supervisor, *Quid pro Quo*, instrumental or emotional support, capturing reaction, persuading others to take over tasks or projects etc.); and cognitive (e.g. redefining perceptions of tasks or relationships in one's job, role reframing, stakeholder prioritisation, foreseeing positive outcomes, envisioning challenges positively, making work emotionally less intense, reflecting on opportunities etc.). The examples of avoidance crafting are workload reduction,

rule-bound interpretation, avoiding risky situations, saying “no”, accepting negative things, creating distance, offloading responsibility for critical situations onto colleagues etc. Crafting in other domains relates to work-life balance and leisure crafting.

Controllers are a relatively new occupational group. Existing research indicates that the growing financialization of the economy (Froud, Johal, Leaver & Williams, 2006) grants accounting and finance professionals the authority to re-shape organizational practices and integrate economic rationality into them. This broader economic trend creates space for proactive role adaptation and strategic participation. Through job crafting, controllers strategically adapt their tasks, relationships, and professional identities, aligning their roles with personal strengths and organizational objectives. The shaping of the role involves interactions with key stakeholders, positioning controllers as active participants in the co-creation of organizational value. Additionally, business partnering leads to better internal processes, decisions, and efficiency, enhancing the controllers' department's contribution to the organization's competitiveness (Wolf, Weißenberger, Marius & Kabst 2015-24, Järvenpää 2009, Aalto & Varis 2020).

In Finnish context, controller is a supervisory management accounting professional (Järvenpää, Hoque, Mättö, Rautiainen, 2023, 3), responsible for preparing, analysing, and interpreting financial information for managerial decision-making (Järvenpää, 2007). In Finland, the controller's profession lacks formal qualifications and a unifying professional body (Rautiainen, Scapens, Järvenpää & Auvinen, 2024, 1). Nevertheless, the Finnish controller role has evolved from passive reporting to active contribution (Järvenpää & Lukka, 2017).

To illustrate role evolution, Wolf, Kuttner, Feldbauer-Durstmüller & Mitter (2020) conducted systematic literature review of peer reviewed English language journals on management accountants (MAs) changing identities and roles. As mentioned, academics often include controller role within MAs. Since the 1980s, scholarly interest has progressed from early concerns about identity and role conflicts (e.g., Hopper, 1980 in Wolf et al 2020; Sathe, 1983) to contemporary explorations of business partnering, hybrid roles, and digitally driven transformation. The literature reflects a fragmented, context-dependent view of MAs/controllers roles. Traditional "bean counter" tasks coexist with strategic business partner functions. The balance between traditional control functions and emergent strategic roles are shaped by regulatory frameworks, control systems, and personal agency (Byrne & Pierce, 2007; Karlsson, Hersinger & Kurkkio 2019). Business orientation demands new competencies, including social and analytical skills, alongside traditional expertise. Technical progress further heightens this tension, requiring professionals to be both cooperative and assertive, objective and intuitive, or commercially minded and analytically rigorous (Oesterreich & Teuteberg, 2019; Ahrens & Chapman, 2000). MAs frequently hold multiple identities

influenced by divergent role expectations, professional standards, and individual values. Aspirations to become business partners, frequently linked to greater strategic influence and organizational visibility, often clash with operational realities, resulting in identity dissonance that may either weaken self-esteem or motivate role crafting (Taylor & Scapens, 2016; Morales, 2019). In this way, identity transformation is not merely a response to organizational change, but an agentive, self-directed process shaped by both internal motivation and external validation (Wolf et al, 2020).

The literature review (Wolf et al 2020) shows that organizational factors such as decentralization, relational proximity to managers, and changing interaction patterns strongly influence MAs' occupational identity. Specifically, decentralization is a key enabler of business orientation, as closer collaboration with operational units reshapes MAs' values, attitudes, and communicative behaviours (Järvenpää, 2007; Pierce & O'Dea, 2003; Vaivio, 2004).

Interaction patterns, particularly with managers, emerge as central to identity construction. Tensions arise from misaligned expectations and role ambiguity, especially in large firms where role diversification is more likely. (Wolf et al., 2020). Therefore, organizational design, culture, and structural positioning critically mediate how MAs/controllers experience and adapt to evolving professional expectations.

Fourné, Guessow, Margolin & Schäffer (2023) identify three primary roles of controllers: business partner, watchdog, and scorekeeper. Business partners provide forward-looking insights, scenario analyses, and strategic evaluations (financial implications of strategic options; explain how changes in non-financial performance affect profitability etc.). The other two roles are backward looking: watchdogs focus on performance relative to targets, while scorekeepers maintain reporting quality.

The study by Fourné et al. (2023) demonstrates that controllers who emphasize the business partner role engage in informal, open-ended interactions with managers, share both financial and non-financial information, and adaptively interpret information to match changing needs. These practices increase cognitive flexibility. This flexibility enables controllers and managers to co-construct richer causal insights, evaluate a broader set of options, and ultimately make higher-quality strategic decisions. Empirical findings from structural equation modelling confirm that cognitive flexibility fully mediates the relationship between the business partner role and decision quality (Fourné et al., 2023). Thus, controllers improve strategic decisions not simply through information provision, but by acting as collaborative sensemakers, enhancing how decisions are framed, debated, and resolved.

Digitalization has significantly influenced controller roles, particularly in reshaping their responsibilities. Even as advanced analytics tools automate routine reporting tasks, controllers remain critical in interpreting, legitimizing, and providing context to data outputs. The increasing volume of business intelligence (BI) data necessitates sense-making and communication skills (Järvenpää et al., 2023). In Finland, at OP Financial Group (Rautiainen et al. 2024), controllers proactively develop fluid role identities, navigating between traditional reporting roles and emerging responsibilities as business partners in crossfunctional teams, data interpreters, and regulatory specialists on sustainability. Some controllers proactively acquire advanced analytical skills, such as Bayesian statistics. This is marked by proactive identity work: controllers embrace new challenges while retaining core elements of their traditional expertise, thus remaining central to strategic decision-making in a digitalized banking environment. In this context, OP controllers adopting a fluid role identity becomes not just a response to environmental change, but a proactive strategy to sustain professional relevance and create value amid uncertainty. Also, controller roles are not solely defined by job descriptions but are continuously renegotiated within dynamic and sometimes contradictory organizational contexts.

Nevertheless, defining the strategic role of controllers remains challenging due to variations in organizational structures and national contexts. According to Goretzki, Messner, and Strauss (2017, pp. 262–275), controllers' strategic contributions vary significantly depending on organizational and national contexts, underscoring their roles' fluidity and adaptability. In Finland, for example, controllers have evolved from passive reporting roles towards proactive involvement in developing management accounting practices (Järvenpää & Lukka, 2017).

Despite positive narratives surrounding business partnering, numerous studies emphasize inherent tensions and identity ambiguities. Goretzki and Messner (2019) and Morales and Lambert (2013) indicate that unclear expectations from key stakeholders, dual accountability (conflicts arising from the need to both support and challenge the stakeholders), and formal restructuring initiatives often undermine controllers' aspirational identities, creating persistent ambiguity, referencing to what Knights & Clarke (2014) describe as insecure identities at work - leaving with ongoing feelings of insecurity and a sense of not fully belonging. Occupations develop within the entire ecosystem of stakeholders, the path to Business Partner identity is challenging.

Ala-Heikkilä & Järvenpää (2023) further illustrate the disconnect between the idealized image of management accountants as strategic business partners, as portrayed in employer branding, and the operational realities they face, highlighting the resulting identity conflicts and the need for alignment between role expectations and actual job functions.

Controllers are greatly impacted by management's expectations. Research by Wolf et al. (2015) investigates the factors that drive controllers to act as business partners, contrasting two options: whether this behavior stems more from controllers' personal willingness or from the expectations of general management. Drawing on the theory of reasoned action, the study finds that managerial expectations (subjective norms) play a more decisive role than individual attitudes in shaping controllers' engagement in managerial decision-making. They highlight that when controllers act as business partners, their departments are perceived to contribute more significantly to the organization's internal efficiency (e.g., cost awareness, resource allocation) and process improvements (e.g., optimization of internal activities and decision-making structures) (p. 30–31). These internal performance variables serve as both justification and measurable benefits for greater controller involvement, reinforcing the view that business partnering enhances not only organizational alignment but also operational effectiveness. (Worf et al. 2015).

Aalto & Varis (2020) illustrate how controllers in project-based SMEs (in the context of fast-growing, owner-driven firms) influence business outcomes by engaging stakeholders early and meaningfully. A key insight is that a company's financial success is closely tied to whether financial controlling and cost reporting evolve in tandem with business growth. The authors argue that controllers hold untapped potential to shape outcomes, particularly when they engage stakeholders, leading to improved financial decision-making, heightened cost awareness, and enhanced project profitability.

Business orientation can be defined as the willingness and ability to provide added value to managerial decision-making and organizational control (Järvenpää, 2007, 100). This willingness can be personal and organizational, cultivated directly or indirectly through managerial philosophies, customer and process orientation, performance measurement, and cultural interventions aligned with corporate strategies (Järvenpää, 2007). Today, controllers have transitioned toward a more business-oriented role, functioning as proactive internal advisors and strategic business partners to management. (e.g. Byrne & Pierce, 2007, 469; Järvenpää & Lukka, 2017).

In summary, the transformation of the controller role is an evolving, complex process driven by organizational structures, digital tools, and individual agency. While formal frameworks, such as decentralization and role redefinition, create space for business orientation, the controller's identity transformation ultimately hinges on proactive job crafting and collaborative sense-making. Navigating multiple expectations and roles requires continuous reflection, adaptive competencies, and the ability to translate financial logic into strategic dialogue. Understanding these dynamics is crucial for leveraging the controller's full potential as a co-creator of value in contemporary organizations.

2.3 Co-creation and stakeholder engagement

This chapter draws on co-creation and stakeholder theories because they offer a conceptual and practical foundation for understanding how the role of Controllers is evolving toward greater strategic involvement. They also provide a practical basis for designing targeted interventions to increase business orientation, particularly by focusing on enhancing stakeholder experience as a driver of meaningful engagement and shared value by equipping Controllers to actively engage with key stakeholders through collaborative structures and shared goals.

Value co-creation is *“the practice of developing systems, products, or services through collaboration with customers, managers, employees, and other company stakeholders”* (Ramaswamy & Gouillart, 2010, 2). Co-creation is a simultaneous, cooperative, and peer-like process of creating new value, both in material and symbolic terms (Galvagno & Dalli, 2014, 644).

Yet, there co-exist multiple definitions of co-creation (Grönroos 2012; Bal et al. 2023), and for the thesis research, Bal’s et al. (2023, 261) is chosen because it’s a composite of generally agreed perspectives, and emphasizes stakeholder perspectives, while iterating that the realized value depends on continuous interaction and compromises:

“...intensive, collaborative process of engaging and integrating stakeholders through sharing a common platform (face-to-face or virtual) in order to realize the expected value of collaboration for each stakeholder. Firms facilitate the VCC (value co-creation) platform, and all stakeholders act as resource integrators to further determine the realized value (at the individual, organizational or societal level) from their own perspective.”

This framing also aligns with the thesis focus on Controllers as active participants in relational, value-generating processes.

Co-creation as a concept gained prominence in 2004 when Prahalad and Ramaswamy acknowledged changing roles in the theatre of the market. Nowadays, co-creation has become a central concept in modern marketing and service management.

Stakeholder theory originates in strategic management and was developed by R. Edward Freeman (1984). In a broad sense, any individual, group, or organization that affects or is affected by organizational activities is a stakeholder, and Freeman’s definition, in extended form, remains widely accepted to this day. The theory postulates that organizations should consider the interests of all stakeholders, not just shareholders, in their strategic decisions. Thus, relationships with stakeholders are a key focus of analysis. This approach acknowledges the power of various stakeholder groups and the need to balance their competing interests and influences.

Value creation is a collaborative effort in stakeholder relationships (Freeman 2010 in Freudenreich, Lüdeke-Freund, & Schaltegger 2020, 4). For example, customers and employees are seen as active participants who both receive and provide value. Customers receive by paying for the product or service, but they also contribute by giving information about consumption preferences, registering personal data, offering feedback, and individualizing product designs. Employees receive salary, training, and expertise development opportunities, while providing their knowledge and capabilities in return. Each organization has potentially different and heterogeneous stakeholder relationships and engagement mechanisms. Kujala, Sachs, Leinonen, Heikkinen & Laude (2022, p.1171) propose co-creation and collaboration as the most promising avenues for future research.

To understand how these theories support the redefinition of professional roles and innovation practices, it is important to examine the foundational conditions and components of value co-creation.

The co-creation paradigm has three main pillars of research (Ramaswamy & Ozcan, 2014, 2; Saxena, Mishra & Mukerji 2024, 192–193):

- stakeholder experience—encompassing modes of involvement, interactions, and events;
- engagement platforms—a space for stakeholders to interact and co-create; and
- capability ecosystems—which supply resources and capacity for action across infrastructure, governance, development, and sustainability.

Engagement platforms are defined as “*an assemblage of persons, processes, interfaces and artifacts, whose engagement design affords environments of interaction that intensify agential actions in value creation*” (Ramaswamy & Ozcan, 2014, 34), or more simply, as spaces for stakeholders to interact and co-create. For instance, the Apple Store setting demonstrates how co-creation can be orchestrated through a deliberate arrangement of artefacts, people, processes, and design principles (Ramaswamy & Ozcan, 2014, pp. 32–48).

Both, stakeholder and co-creation theories, highlight the importance of collaborative value creation, reciprocal relationships, and multidirectional flows of knowledge, all of which are critical to redefining the Controller from a passive reporter to an active business partner. As Controllers increasingly engage with internal and external stakeholders, these frameworks help explain how value is jointly produced through shared platforms, aligned objectives, and adaptive capabilities.

Academic sources note that business model type has implications on co-creation activities. Business-to-business (B2B) co-creation fosters idea promotion through shared knowledge and experience, while business-to-consumer (B2C) co-creation typically focuses on involving customers in innovation tasks (Roser, DeFillippi & Samson 2013).

In the B2B context, research shows that value co-creation helps individuals better understand each other's needs and preferences, access complementary resources, and create superior value propositions. It is important to align actors' goals in the "co-development" process (Oinonen and Jalkala, 2015). Actors co-create value in the market (Park and Lee, 2018), and their perceptions influence business relationships (Oinonen and Jalkala, 2015). Studies have identified value created at both the relationship (Aarikka-Stenroos & Jaakkola, 2012) and network levels (Holmen, Aune & Pedersen et al., 2013), showing that B2B alliances maximize strategic value and minimize transaction costs (Pathak, Ashok & Tan, 2020). Massi, Michel & Corsaro (2021) argue that in B2B marketing, co-created value is the only legitimate form of value. Franklin & Marshall (2019) suggest that co-creation is also a key antecedent for trust in B2B relationships.

Saunila, Ukko & Rantala (2018) identified behavioural factors such as attitude and motivation, along with skills and a customer-oriented mindset, as key enablers of value co-creation. Sore, Saunila, Ukko, & Helkkula (2023, 81) confirm a shift from technical to relational capabilities in Information Systems. They emphasize that capabilities are essential to co-creation—particularly when it is indirect. Customers assume suppliers possess technical competence but increasingly demand broader expertise. Suppliers are therefore recommended to develop outside-in capabilities (e.g., anticipating market needs, understanding competitors) and spanning capabilities (bridging internal resources across functions).

Bal et al. (2023) conducted an extensive literature review of 112 peer-reviewed studies published between year 2009 to 2022 across various sectors, including B2B, to examine collaborative value co-creation from a stakeholder perspective. Their analysis identified six distinct stakeholder value dimensions: economic value (financial gains and cost reductions), experiential value (emotional or symbolic benefits such as recognition or belonging), functional value (practical improvements in performance or efficiency), relational value (trust and quality of stakeholder relationships), personal growth (learning, development, and enhanced capabilities), and corporate sustainability (long-term societal and environmental contributions). These dimensions offer a comprehensive framework for understanding the multifaceted value stakeholders expect and realize through co-creation.

As engagement platforms represent a central pillar of co-creation research, the following empirical studies across industries have explored how co-creation is operationalized through engagement platforms:

- Insurance: Perks, Gruber & Edvardsson (2012) presented a UK-based radical service innovation case where stakeholders continuously co-developed new motor insurance products. The study shows that co-creation follows complex, non-linear patterns, primarily through two sequences: one driven by independent innovation from network actors, the other by

- lead-firm activity. Managers should focus on encouraging independent innovative behaviour from network partners and building mechanisms to visualize and share these innovations.
- Service sector (Gamification): Rodrigues, Soares, Lopes, Oliveira & Lopes (2021) explored how Portuguese service firms in rural regions used gamified co-creation and recognized that co-creation helps them gain benefits and become more competitive in the market. Findings acknowledge that to support companies in implementing a co-created gamification methodology, it is essential to ensure active collaboration with clients in the value creation process.
 - Hospitality: Buhalis, Andreu & Gnoth (2020) examined Airbnb's operations in Barcelona, illustrating how the platform facilitates value co-creation while simultaneously raising significant concerns regarding regulation and broader societal impact. As a hallmark of the sharing economy, platforms like Airbnb promote value co-creation through peer-to-peer collaboration, enhanced community engagement, and the generation of new economic opportunities. However, stakeholder experiences within these ecosystems are highly diverse and often conflicting. The authors emphasize that the platform's uncontrolled and rapid expansion can result in value co-destruction—manifesting in the displacement of local residents, strain on urban infrastructure, and deterioration of community well-being. While engagement platforms have the potential to strengthen social bonds, they may also invite unregulated commercial activity that erodes trust and compromises long-term sustainability. Although certain stakeholders (home hosts and guests) benefit from supplementary income and authentic experiences, others—including neighbours and local institutions—suffer from hidden externalities such as noise pollution, inflated rental prices, and the fragmentation of the local social fabric. Buhalis et al. advocate for a more balanced approach to platform governance, aiming to mitigate value co-destruction while enhancing the positive outcomes of value co-creation.
 - ICT: Breidbach, Brodie & Hollebeek (2014) investigated how real-time data and digitally enabled service systems facilitate value co-creation in customer support environments, demonstrating the transformative role of technology in shaping customer interactions. Their case study focuses on the engagement platforms developed by Google and Microsoft, which the authors characterize as engagement ecosystems—dynamic constellations of interdependent platforms that collectively support continuous, reciprocal value exchange between firms and stakeholders.
 - Healthcare: Greenhalgh, Jackson, Shaw, and Janamian (2016) demonstrated how local health improvement projects in the UK employed co-creation among researchers, service providers, and community members to generate actionable knowledge and practical outcomes. Their findings outline key principles for successful co-creation: adopting a systems

perspective that acknowledges emergence, local adaptation, and nonlinearity; embracing a creative, experience-oriented research approach; and maintaining rigorous attention to governance structures and procedural integrity. While co-creation models hold considerable promise for achieving positive societal outcomes, the study underscores that their effectiveness depends critically on the consistent application of these core success principles.

- Museums/Tourism: Massari, Pasquale, and Degl’Innocenti (2024) describe how Italian museums are leveraging digital interaction platforms to facilitate value co-creation between tourists and cultural institutions. Their research, among other, highlights important managerial implications, emphasizing the cultural transformations and strategic actions that museum leadership must pursue to effectively harness digitalization. These efforts are essential for positioning the museum not only as a site of cultural preservation, but also as a dynamic hub for reflection, innovation, and stakeholder engagement.
- Education/Public Discourse: Parkinson & Davey (2021) explored dialogical conferences as platforms fostering mutual learning and understanding.
- Free Software (FS): Fernandes & Remelhe (2016) analyzed virtual communities, often perceived as non-commercial. They found users are motivated by learning and intrinsic goals, offering practical advice on designing meaningful experiences.

Although none of the reviewed studies explicitly focus on Controllers, the underlying mechanisms of stakeholder interaction and value co-creation are highly relevant for understanding the evolving role of Controllers in financial services.

Strategic orientation remains central in co-creation literature (Saxena et al., 2024, 188). It is increasingly viewed as a tool for transformation (Saxena, 2024, 192).

Two parallel concepts emerged in the early 2000s: co-creation and open innovation. Tekic & Willoughby (2019) argue that co-creation focuses on individuals participating in innovation projects, while open innovation involves broader networks of individuals and organizations. Some see co-creation as a precursor to value innovation (Kleber & Volkova, 2017, 261).

While most literature emphasizes the positive outcomes of co-creation, alternative perspectives provide critical nuance, especially on power, identity, ambiguity, and breakdowns in collaboration. Value co-destruction, defined as the diminishment of value in actor interactions (Echeverri & Skålén, 2011; Plé & Cáceres, 2010), has also gained attention. Keeling, Keeling, de Ruyter, & Laing (2021) examined dialogic platforms and found that even unequal power dynamics can support co-creation, provided there are "dialogic moments" (Cissna & Andersen, 1998). Effective platform design is essential.

Fyrberg Yngfalk (2013) studied elite football in Sweden, showing how blurred stakeholder roles and responsibilities resulted in tension and even value co-destruction within a shared engagement platform. However, these contradictions and disagreements can spark creativity, allowing stakeholders to develop new interpretation and meaning of value through their interactions.

Echeverri & Skålén (2011) studied Swedish public transport interactions between service providers and customers, identifying five practices (informing, greeting, delivering, charging, and helping) as potential sites of both value creation and destruction, depending on whether the actors behaviours and expectations align or conflict.

Pathak et al. (2020) explored the role of actors' opportunism in a B2B context, demonstrating how it can undermine co-creation efforts and lead to value co-destruction. Their study, based in the ICT industry in the UK, shows that even in ecosystems designed to support collaboration, opportunistic behaviour among vendors, distributors, and channel partners can generate conflict and erode strategic alliances. Complementing this, the literature review by Bal et al. (2023) also emphasize the broader need for research into dysfunctional co-creation processes, advocating for the development of mitigation strategies that address such relational risks within engagement platforms.

Amid recent developments, stakeholder-oriented relational approaches have increasingly replaced traditional, economically driven views of organizations. As Civera & Freeman (2019) argue, cooperative relationships and collaborative processes are becoming central to organizational success. This evolution reflects a shift from the historically instrumental view of stakeholder theory, which emphasized positive corporate outcomes — profitability, reduced risk, and enhanced reputation, as results of effective stakeholder management (Wood & Jones, 1995). In that model, managing relationships was largely a strategic tool for achieving performance goals by addressing the concerns of employees, business partners, customers, and communities.

However, contemporary literature, as noted by Kujala et al. (2022), emphasizes the moral dimension of stakeholder engagement. Unlike stakeholder management, stakeholder engagement is characterized by reciprocity and mutual recognition.

Co-creation enhances organizational decision-making, creativity, and resilience (Frow, McColl-Kennedy, & Payne, 2016). Kohtamäki & Rajala (2016) found that cooperative value creation contributes to competitive and strategic advantages. Rodrigues et al. (2021) noted gamification boosts firm competitiveness.

Partouche-Sebban, Rezaee Vessal & Bernhard (2022, 1641) connect co-creation to improved customer experience and sustained business competitiveness. They also emphasize individual and

team-level benefits: voluntary co-creation increases well-being, performance, and resilience. Stakeholder engagement contributes to sustainability (Freudenreich et al., 2020).

Saxena, Brady, Lamest & Fellenz (2022) found limited use of customer voice in decision-making but noted its symbolic influence as an early warning system, as well as operational influence, especially in open industries like hospitality. Social media has amplified the customer voice by providing a public platform, where interactions gain influence through the network effect. As to practical implications of their study, Saxena et al. (2022) express that marketers must improve their ability to craft narratives that connect customer feedback to revenue growth, while finance managers need to develop the skills and mindset to recognize and incorporate the impact of customer voice in decision-making.

While existing literature often highlights the “bright side” of engagement, its potential negative consequences remain underexplored. These include the misfit or misuse of engagement for political or organizational aims, and issues related to However, Kujala et al. (2022) acknowledge that its “dark side” is understudied. Conflicts may arise from mismatched goals, unclear roles, or cultural friction (Abosag, Yen & Barnes 2016; Milio, 2014). Wickert & de Bakker (2018) show how activist stakeholders can clash with internal agents. Local-global stakeholder misalignment also causes legitimacy crises (Calvano, 2008; Lehtimäki & Kujala, 2017). Other examples include: new stake-seekers may emerge and destabilize the power coalition (Holzer, 2008); blurry responsibilities prevent an alignment of interests (Milio, 2014, p. 384).

If firms avoid engagement, they risk losing moral legitimacy (Scholz, de los Reyes & Smith, 2019). Scholars like Akrivou & Bradbury-Huang (2015) and Freeman, Phillips & Sisodia (2020) advocate for a more humanistic orientation in stakeholder theory, emphasizing that stakeholders should be understood not only as strategic actors but also as individuals with dignity, values, and intrinsic worth. Quintelier, Van Hugten, Parmar, and Brokerhof (2021) found that stakeholder orientation and humanization increase moral awareness among actors. They warn that financial cues can reduce ethical reflection.

Each organization has potentially different and heterogeneous stakeholder relationships and engagement mechanisms. Kujala et al. (2022, p.1171) propose co-creation and collaboration as the most promising avenues for future research.

2.4 Summary of the theoretical framework

This chapter has presented a multi-theoretical framework for examining how Controllers in the financial services industry can proactively redefine their roles in response to evolving organizational expectations. Drawing from established literature in organizational behaviour, stakeholder engagement, and service-oriented perspectives, the selected theories explain how proactive effort and relational dynamics enable the reconfiguration of professional roles.

The first perspective is the Proactivity Dynamics Framework (Grant & Ashford, 2008), which provides a structured view of how proactive behaviour emerges over time. It identifies key situational antecedents (e.g., autonomy, ambiguity, and accountability) and psychological mechanisms (e.g., perceived image risk and cost-benefit evaluation) that shape individuals' decisions to initiate change. For Controllers, this framework offers a lens through which to understand how internal motivation and contextual enablers support self-initiated role redefinition—particularly in environments where formal mandates may be absent or ambiguous.

The second perspective is Job Crafting, which links individual proactivity with the social and structural dimensions of work. It describes how employees adjust tasks, relationships, and role perceptions to better align with personal strengths and organizational demands. In the context of Controllers, job crafting also serves as a mechanism for stakeholder engagement and identity transformation. Over time, these micro-adjustments may lead to informal job redefinition, reshaping the perceived purpose and strategic contribution of the role.

The third perspective, value co-creation theory, reconceptualizes value as emerging from ongoing stakeholder interaction rather than being embedded in outputs. This is highly relevant to Controllers, whose work increasingly involves the collaborative interpretation of financial insights and contribution to cross-functional dialogue. Stakeholder theory complements this view by positioning organizations as networks of interdependent actors, highlighting how Controllers must navigate competing expectations, influence structures, and performance demands. Together, these perspectives underscore the importance of reciprocity and the Controller's evolving role within broader value-generating systems.

The theoretical foundations are drawn from both seminal and contemporary sources. Works by Ramaswamy & Ozcan (2014), Freeman (1984, 2010), and Grant & Ashford (2008) provide a robust conceptual base, while recent contributions (e.g., Bal et al., 2023; Saxena et al., 2024; Kujala et al., 2022) ensure that the framework reflects current developments in stakeholder engagement and co-creation.

In addition to these three theoretical perspectives, the chapter includes a dedicated section on the evolving role of Controllers. Drawing from peer-reviewed literature on management accounting, business partnering, and digital transformation, this section outlines the contextual pressures and organizational dynamics that shape role transformation. It highlights the tensions Controllers face in navigating multiple, and sometimes conflicting, expectations, and emphasizes the importance of proactive identity work in sustaining business relevance.

Finally, this integrated framework is applied in the empirical chapters to analyse empirical material, the four autoethnographic stories. These narratives are interpreted through the lenses of proactivity, job crafting, and value co-creation to generate practical insights and development-oriented recommendations for Controllers seeking to enhance their business orientation and stakeholder-facing contributions.

3 Methods and implementation

The purpose of this research is to explore how a Controller can redefine their role through proactive and collaborative approaches. Research questions are:

Q1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Q2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Q3: How do situational and individual antecedents influence the process of role redefinition?

Q4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

This research employs autoethnography, a recent and evolving method in qualitative research. It provides rich empirical insights and a more genuine understanding of a specific phenomenon, enabled by the researcher's immersion in the organizational environment. Autoethnography aims to invite readers into the researcher's world and to "*put others in my shoes*" and revisit the lived experience. Its hybrid nature allows it to stand alone or complement traditional qualitative approaches, such as phenomenology, ethnography, narrative inquiry, case study, and grounded theory (Hughes & Pennington, 2017, 10–11).

Ellis (2004) define autoethnography as "*an approach to research and writing that seeks to describe and systematically analyze (graphy) personal experience (auto) in order to understand cultural experience (ethno).*" The definition is depicted in figure 2. The emphasis can vary, yet, when all these elements receive appropriate attention, autoethnography can yield excellent results (Freeman, 2015, p. 924). The primary method of inquiry is writing, and autoethnography is both process and product (Ellis, Adams & Bochner, 2011).

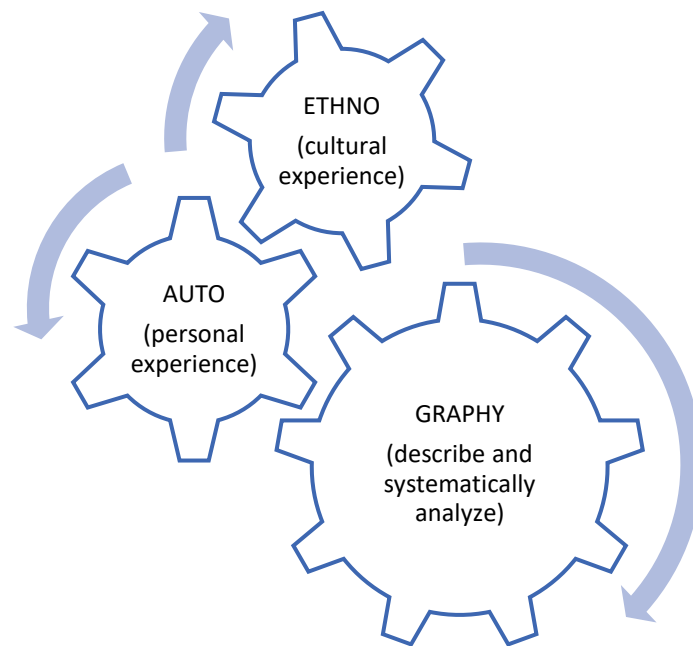


Figure 2. The interlocking elements of Autoethnography as per Ellis (2004), adapted from the definition

Autoethnography uses the researcher's personal experiences, emotions, and reflections as primary data to explore cultural beliefs and practices. Unlike traditional methods that seek distanced objectivity, autoethnography embraces the researcher's subjectivity, valuing their insider perspective gained from immersion in a cultural context for deeper understanding (Ellis, 2004). There is no encouragement for replication, there are no hypothesis developed, there is no resolution, and autoethnographic research does not close down discussion. Instead, autoethnography keeps the dialogue open and situated in context.

This study follows an analytical autoethnographic approach (Anderson, 2006), in which the researcher being a complete member of the studied social group, simultaneously engaging in reflexive analysis to enhance theoretical understanding of broader social phenomena. Analytical autoethnography requires engaging with information beyond the writer's own experiences. While it focuses on personal insights, it also addresses social and political contexts (the environment), changing how personal experiences are understood (Anderson, 2006). It includes elements of layered accounts (Ellis et al., 2011), where personal narrative, empirical observation, and literature are integrated, and dialogue extends beyond the self (Hayler, 2013 in Araujo & Davel, 2024).

Autoethnography evolved from anthropology, with the term first introduced by Raymond Firth (1956, in Hughes & Pennington, 2017) and later advanced by Hayano (1979), who questioned who holds the authority to represent others' lives. These debates fed into the "crisis of representation"

in qualitative research (Denzin & Lincoln, 2008, in Hughes & Pennington, 2017), and a wider "*crisis of confidence*" in social science, which questioned traditional researcher objectivity and highlighted the ethical dimensions of inquiry (Ellis et al., 2011; Hughes & Pennington, 2017). These developments marked a shift from postpositivist to postmodernist paradigms, foregrounding the ethical, moral, and reflexive dimensions of qualitative inquiry. (Hughes & Pennington, 2017, 5-9).

Relational ethics is a core element of autoethnography. Because researchers often remain embedded in their field sites, ethical issues such as ongoing relationships and narrative integrity are foregrounded. As Ellis et al. (2011) explain, what matters is not precise factual detail, but the emotional and experiential truth of the narrative.

Given autoethnography's inherent subjectivity, peer-reviewed literature enhances credibility by framing and interpreting personal narratives (Ellis et al., 2011). Criteria for autoethnographic quality include emotional depth, concrete detail, layering of academic and personal insight, and self-reflexivity (Bochner, 2000; Ellis & Bochner, 2014). Self-representation and truth are complex questions in autoethnography (Freeman, 2015). While sometimes criticized as self-indulgent (Freeman, 2015), analytical autoethnography offers a way to balance subjectivity with theoretical depth and contextual relevance.

Reliability in autoethnography stems from the credibility of the narrator (Ellis et al., 2011). My position as a Controller enabled immersion in the professional context and access to relevant artefacts (emails, Teams chats, calendars) used to reconstruct the narratives. These materials were not formally analysed but served to verify memory-based accounts and situate events in time. The analytical process included intense reflexivity and alignment with theory, ensuring the narratives were coherent, plausible, and relevant.

In this study, autoethnography is employed as a vehicle for both empirical analysis and intentional role development within a professional setting.

3.1.1 Data gathering

The empirical data consists of four narrative stories, each representing an intervention during which the role of the Controller was consciously engaged, negotiated, or redefined. The stories are rooted in professional practice from January 2024 to April 2025 (Table 1).

The stories were identified through a retrospective review of organizational artefacts. Two criteria guided the selection: firstly, emotional or cognitive salience, and secondly, clear evidence of role redefinition. This aligns with intensity sampling in qualitative research, focusing on moments that provoke insight (Patton, 2015, pp. 283–284). This approach aligns with intensity sampling in qualitative research (Patton, 2015, 283-284), where episodes that provoke strong reactions are likely to surface meaningful tensions, dilemmas, and opportunities for learning. Rather than seeking representativeness, the aim was to capture critical incidents that offer rich, practice-based insight into role development.

Primary data sources in this study consist of introspective stories reconstructed after the fact. Each selected story was reconstructed using a combination of data sources, including organizational textual artefacts (such as email records, documented Teams conversations, calendar entries), self-observations and memory-based accounts, particularly for recalling tone, context, and unrecorded dialogue. These artefacts were used to anchor events in time, verify sequences, and ensure situational accuracy, but they are not included or quoted in the final thesis.

Table 1. Overview of the empirical data – four ethnographic stories: timing, data sources and credibility

| Story | Title/ Focus | Timing | Primary data source | Data type | Credibility |
|-------|--|------------------------------|---|---|---|
| 1 | Early steps of role redefinition | March 2025 | Reconstructed narratives grounded in memory, informal records, and retrospective reflection | Subjective and interpretive | Narrative triangulation and theoretical framing |
| 2 | Crash course in co-creation | March - April 2025 | | Reconstructed narrative with artefact support | |
| 3 | When role redefinition becomes resistance work | January 2024 – February 2025 | | | |
| 4 | A solo prelude to co-creation | October 2024- March 2025 | | | |

For reasons of confidentiality and relevance, full documentary evidence is not presented in the thesis, yet the narratives are grounded in these underlying materials. To enhance credibility and transparency, I employed narrative triangulation by cross-referencing memory with documented traces to verify the temporal sequence, factual consistency, and stakeholder presence for each episode. Where exact records were unavailable or partial, reflections were anchored in contextual cues, such as recurring meetings, project milestones, or known reporting timelines.

Ethical responsibility was maintained throughout the research process. All identifying details have been anonymized, and care was taken to describe others (colleagues and stakeholders) respectfully, focusing on roles and dynamics rather than personal attributes. The intention of the narratives is not to expose or criticize individuals but to explore how professional roles are shaped through real-life decisions, tensions, and collaborations.

In terms of credibility, the stories gain strength through alignment with lived experience and organizational context. While not replicable in a conventional sense, the use of triangulation (from memory, informal documentation, and theoretical framing) helps ensure the narratives are plausible, coherent, and reflective of authentic workplace dynamics. This aligns with the expectations of analytical autoethnography, where credibility stems from transparent reflexivity, contextual richness, and resonance with readers in similar professional environments (Ellis et al., 2011; Anderson, 2006).

3.1.2 Analysis

The analysis was iterative and interpretive, integrating storytelling, reflection, and theoretical framing. As Ellis et al. (2011) emphasize, autoethnographic research involves ongoing movement between personal experience and theoretical interpretation. Each story was analysed using a layered narrative approach, as illustrated in Table 2.

Table 2. Structure and analytical layers applied to the four autoethnographic stories

| Analytical layer | Description | Location in thesis |
|------------------------------------|--|---------------------|
| 1. Narrative | Retrospective, chronological reconstruction of key events and actions | Results |
| 2. Personal reflection | Reflections on internal reactions, intentions, role conflicts, and critical moments | Results |
| 3. Organizational culture insights | Interpretation of visible and implicit cultural norms, routines, and interpersonal dynamics | Results |
| 4. Theoretical interpretation | Application of theoretical concepts (e.g., proactivity, job crafting, stakeholder engagement, co-creation) | Results |
| 5. Research questions | Alignment of story insights with the study's research questions | Results |
| 6. Cross-story comparison | Identification of themes, patterns, and learning across stories | Results, Discussion |

The narrative structure enabled each story to function simultaneously as both empirical material and interpretive unit, capturing the situated experience of role redefinition in practice. While not

coded in a formal thematic analysis, the stories were reviewed comparatively to identify recurring elements across cases, such as role ambiguity, stakeholder tensions, autonomy, or emotional triggers, which informed the Results and Discussion chapter.

I used within-story and cross-story comparisons, looking for patterns of behaviour, decision-making, and stakeholder interaction that revealed how the Controller role was being actively shaped. Each narrative was also revisited in light of relevant literature to assess how emergent themes aligned with or extended existing concepts. Particular attention was given to instances of proactive behaviour, stakeholder engagement and value co-creation, as these were central to the study's aims.

Rather than producing generalized theory, the goal of this analysis is to develop practice-informed insights that are situated, reflective, and development-oriented. These insights form the basis for the study's final recommendations, aimed at supporting Controllers engaged in evolving their roles in financial services sector.

4 Results

This section contains introspective stories that describe separate interventions and analysis of the situation for the Controller role redefinition.

Autoethnographic approach encourages blending personal reflection and theory. Yet, aiming to demonstrate analytical rigour in my thesis work, each story in this chapter is layered and follows a consistent structure: a narrative account, personal reflection, cultural insights, theoretical interpretation and answers to research questions. This allows for both experiential richness and analytical depth.

The stories describe small steps, small actions aimed at development - redefining controller's role for increased business orientation, and develop suggestions for further, more impactful interventions in the Controller's role redefinition.

Story One introduces how role ambiguity can serve as a trigger for proactive engagement and redefinition. Story Two describes a crash course in co-creation. Story Three describes value co-destruction. Story Four traces the early stages of role redefinition and preparing for co-creation.

4.1 Story One: First steps in redefining Controller' role

The Story One captures an early and formative episode in my role as a newly assigned Controller in a different country. The situation began with a seemingly routine task—responding to a forwarded client query, and gradually unfolded into a multilayered experience involving ambiguity, cross-functional collaboration, and reflection on the boundaries of my role. While the task itself was operational, the way I approached it initiated subtle shifts in how I positioned myself within the organization and in relation to key stakeholders. This narrative illustrates how even minor, unplanned situations can serve as openings, as early steps in role redefinition.

Story One is timed to March 2025.

4.1.1 Narrative

Recently, I'm assigned to a new country and receive a forwarded email assigning me a task. The original message contains the necessary information, but it also hints at a longer chain of contact searching until addressing to Controller. Several titles and functions are mentioned, each pulling my attention in different directions, and I must re-read the message carefully to grasp the actual matter. Since I am new to the role, the email was first sent to a former Controller who has since

transitioned to different duties, and then forwarded to me, the current Controller. The ex-Controller notes that no similar requests have been handled before and suggests I turn to the Account Manager (AM) for support. In that moment, I found myself stepping beyond my routine tasks, and looking for stakeholder engagement, aiming to deliver value that I don't have yet.

Following the advice, I forwarded the email to the AM, requested their input, and set up a meeting to better understand the client's expectations. During the meeting, I learned that the AM was already familiar with the topic—it had surfaced during client discussions the previous year, although the client had not acted on it at the time. Now, however, the client had reached out directly to the Controller, bypassing the AM. In response, the AM retrieved a set of reports I had never seen before and explained that these reports were shared with the client monthly. The client already had the information they were asking for, but it seemed the data had not been fully absorbed or understood. The AM's explanations were clear and supportive, followed by a detailed email with guidance on where to locate further information if needed. Yet, there were different expectations among me, Controller, AM, and the client, on how the query should be handled. This moment became a reflective anchor in my autoethnographic inquiry, revealing the informal pathways through which roles evolve in practice.

Since the request concerns one specific product, I also reach out to a Customer Experience (CX) team member, hoping to add a customer perspective, the customer voice. My question seems to catch my colleague off guard. Clearly, no similar requests had been made before. Our usual focus is on standardized deliverables and solid work processes. I am offered a formal presentation (which will take time to prepare), though I had been aiming for a lighter comment. I start feeling uneasy, worrying that I'm creating extra work and stress for my colleague. Yet, the CX colleague is kind and helpful. We have a Teams call, review available customer journey data, reports, and system information, and conclude that everything fits expected trends. No additional work is needed.

With this, I respond to the client, providing excerpts from the AM's reports and answering their questions. After a few weeks of silence, I follow up to confirm whether they received everything they needed. The client representative replies, confirming that the information was what they needed.

In retrospect, a simple forwarded email became an open door—an invitation to reshape how I engage, contribute, and ultimately redefine what it means to be a Controller in this setting.

4.1.2 Personal reflection

This situation, while seemingly routine, had a deeper impact on my role. I had not seen that particular set of reports that are shared monthly with the client. It was good to learn about them. Still, I decide to rely on weekly joint meetings to learn more gradually, rather than requesting a detailed introduction from the AM, mostly because I'm too busy now. The episode also closed a communication gap—we had not formally informed the client about the change in the Controller role. By answering the query, that gap was resolved.

Yet, some elements puzzled me. I sensed slight impatience in the AM's voice and kept wondering why the client didn't approach AM directly. Perhaps it reflects how the account is run—maybe the work moves around shifting priorities, with long gaps between meetings, making direct outreach to whoever seems relevant more practical. Or perhaps it tells something about the requestor's worldview. It's food for thought.

The episode also made me reflect on the structure of the role itself. In dynamic environments, capable people naturally fill vacant spaces. Since the Controller role came later, after reporting processes were already established, Controllers remain somewhat isolated from those activities. I should revisit this later.

Technically, I realized I could have answered the client's query using Finance data after narrowing down the product code. However, the reports have timing differences, and using a different source would have weakened the consistency of communication. It's better to stick to the sources the client is already familiar with, ensuring a more credible and unified presentation.

Yet, the stakeholder participation didn't occur on shared engagement platform to deepen co-creation. I approached stakeholders in separate instances; my preferred mode of interaction is one-to-one. Ideally, the client's query could have been mentioned in the weekly (internal) meeting for the account – the engagement platform, opening participation to wider audience and their comments and input, to further realize value co-creation. opening the discussion to others and inviting their input.

4.1.3 Organizational culture insights

This story also connects to a broader context and reveals several characteristics of the organizational culture. Knowledge within the organization tends to flow in silos, limiting Controllers' visibility into recurring deliverables and reporting structures. Role transitions are often informal, with limited documentation and communication to clients, resulting in low formalization of handovers. While communication across roles remains polite, it is also shaped by implicit territorial boundaries that

constrain deeper collaboration. As a result, work is characterized more by individual competence than by systemic coordination—each person executes their tasks well, but collaborative efforts remain largely ad hoc and unstructured.

4.1.4 Theoretical interpretation

Story One has elements of all three antecedents from the Proactivity Dynamics Framework (Grant & Ashford, 2008): ambiguity, accountability, and autonomy that lead to proactive behaviour. Controller chooses to act rather than wait for clarification or delegate the task. Controller's behaviour of engaging others, seeking information, and responding to the client, reflected core proactive behaviours such as feedback-seeking and boundary spanning.

At the same time, this event can be interpreted through the lens of job crafting (Wrzesniewski & Dutton, 2001). I began to expand the boundaries of my role by task crafting - I took on responsibilities not previously formalized; relational crafting - I initiated direct collaboration with the CX team and Account Manager (AM), roles I previously interacted with only sporadically; and by cognitive crafting - I reframed the reporting task as an opportunity to learn and create value rather than just execute. In doing so, I actively shaped the content and meaning of my role, laying the foundation for role redefinition.

On an individual level, the interactions increased trust. Stakeholders positioned themselves as experts in autonomous fields, each making valuable contributions to a shared goal and showing motivation to participate. In this case, interactions can be viewed as contributing to organizational sustainability and multidirectional value flows. The stakeholders faced slightly non-standard requests and resolved them successfully. This is expected to contribute positively to both organizational and individual resilience.

From a value co-creation perspective, the interaction with the CX colleague and AM demonstrated a decentralized but functional co-creation process. Stakeholders came together to solve a client issue, though without a formal platform or clearly assigned ownership. Using Ramaswamy & Ozcan's (2014) framework, we can say that co-creation occurred despite the absence of an intentional engagement platform. Furthermore, Bal et al. (2023)'s value dimensions help articulate the outcomes: functional value was delivered to the client by addressing their query and confirming that the answer met their original request; relational value emerged between myself and the CX colleague; and experiential value resulted from the informal knowledge exchange.

Still, the process highlighted missed opportunities for higher-level co-creation. The interactions with colleagues, CX & AM, suggested that I was still viewed as executing a task rather than actively shaping the client relationship. My contribution remained peripheral, not yet recognized as

strategic. Also, engagement was mostly responsive because I responded to a problem and others responded to me. But it was not truly interactive or co-led. From a role redefinition standpoint, this represents an early stage of stakeholder recognition.

In conclusion, what began as a forwarded email, triggered a cascade of informal learning, stakeholder coordination, and role reflection. This opened a door to initiate a subtle, experience-based shift in how I saw and enacted the Controller role: not just as a data gatekeeper, but as a potential contributor to collaborative value creation and business orientation.

4.1.5 Answers to research questions

RQ1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Controllers can proactively redefine their role by taking initiative in routine tasks, shifting from a narrow execution focus to a broader, value-oriented perspective. In this story, the Controller begins to question standard deliverables and introduces improvements that align more closely with stakeholder needs.

RQ2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Co-creation begins through informal collaboration, where the Controller engages stakeholders outside formal structures. Proactive behaviours include questioning assumptions and tailoring outputs to stakeholder expectations, fostering relational trust.

RQ3: How do situational and individual antecedents influence the process of role redefinition?

The process is influenced by moderate ambiguity, autonomy, and a sense of ownership. Psychological triggers like personal efficacy and the need for clarity drive the Controller to act beyond role expectations.

RQ4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

This story shows that even early-stage actions, when critically reflected upon, help Controllers identify opportunities for deeper business engagement and serve as a foundation for future co-creation.

4.2 Story Two: Crash course in co-creation

This story captures a moment where a Controller must navigate ambiguous ownership structures, conflicting datasets, and informal power dynamics while supporting client reporting. It offers a concrete narrative to examine how Controllers proactively redefine their roles, engage with stakeholders, and contribute to value co-creation under uncertain and politically sensitive conditions. The Controller's experience demonstrates that meaningful role redefinition is often initiated through subtle acts of initiative, reflection, and relational alignment rather than formal mandates.

Story Two is timed to March - April 2025.

4.2.1 Narrative

I receive a handover for a task and join the related email threads. Quickly, I learn there's tension around reconciling different reports provided to a client, caused by multiple ownerships. The Account manager (AM) highlights discrepancies, but my manager advises not to spend much time — assuring that the finance report used by Controllers is validated and correct.

Still, since my deliverable is now blocked, I decide to investigate. Gaining access to the other reports takes a few days, and I realize they involve unfamiliar variables. I inform my manager that resolving this will take longer. Doubts creep in, but again, I'm told the finance report is correct and no further action is needed.

A month later, the AM reaches out again, noting that the client has flagged variances. Although the wording of client's feedback is confusing (comparing Controller's deliverable to client's automated data), it is clear further action is needed. I resume investigating. With better knowledge now, I complete my analysis within two days. Meanwhile, colleagues from other functions start looking into the issue too (one of them has ownership to deploy the setup). We organize a meeting. The meeting starts with a surprise: a colleague presents a revised dataset for non-finance reports— effectively wiping out the validity of my completed analysis. The new dataset hasn't been tested yet, and its full accuracy isn't known, but conclusions are already drawn about previous gaps.

I feel frustrated at the wasted effort but adjust quickly: I redo the analysis based on the new dataset.

After a few more emails and another meeting, we align on findings and improvements for reports and governance. The client accepts the AM's presented resolution, and business partnership continues as normal. The tension caused by asynchronous reporting is addressed, at least for now.

4.2.2 Personal reflection

In this case, I had a chance to contribute to my colleagues' work, I will proactively share the finance report with the Account Manager (AM), aiming to streamline their work and improve overall efficiency. While finance reports have traditionally been my primary tool, this experience broadened my understanding of alternative client-facing data sources and the processes behind their generation.

Recognizing recurring confusion around report terminology, I intend to continue raising awareness among colleagues about the content and system cut-off points of finance reports. It is particularly important to promote consistent and accurate usage of report names, as the current vocabulary is poorly standardized and often overlaps with unrelated standard reports.

This experience also highlighted a more sensitive aspect of problem-solving: the political implications of identifying root causes. In our case, we opted to focus on resolving the issue rather than assigning accountability, perhaps to protect working relationships or reputations. I'm left wondering whether this reflects an implicit organizational norm or an individual strategy for self-preservation.

From a broader perspective, integrating data sources managed by different owners presented a clear design challenge. Ambiguities in roles, expectations, and definitions of key metrics caused misalignment and friction. As a result, in my view, reconciliations must be seen not as one-off fixes but as part of an ongoing improvement process.

Finally, I was reminded of the value of working with highly motivated colleagues. Their commitment and effort created a collaborative atmosphere that made completing the task not only easier but also genuinely rewarding. It fostered a sense of camaraderie and shared accomplishment.

4.2.3 Organizational culture insights

The story reveals several underlying aspects of organizational culture that shaped both the situation and the Controller's response. First, the presence of multiple, conflicting reports highlights a culture of fragmented data ownership and insufficient coordination across functions. Each team appears to operate with its own reporting structures, leading to misalignment and confusion. Second, there is a clear deference to hierarchical authority, as seen in the Controller's initial reluctance to challenge managerial advice. This suggests a culture where stability and efficiency are prioritized, sometimes at the expense of root cause resolution.

Another cultural trait is the political sensitivity surrounding accountability. Rather than tracing the problem to its origin, the team opts to resolve the issue without assigning blame—indicating a norm

of self-preservation and relational diplomacy. However, this same culture also supports informal collaboration. Despite the absence of formal mechanisms, motivated individuals from various teams come together to resolve the issue. This reflects a latent culture of cross-functional support, even if it is not structurally embedded.

Additionally, the organization might suffer from low formalization of terminology and process boundaries. The ambiguous use of report names and unclear system cut-off points suggest inconsistently defined internal standards and limitations in communication practices.

These cultural features together form the backdrop against which proactive behaviour and informal role redefinition unfold.

4.2.4 Theoretical interpretation

The Controller's behaviour in this situation can be interpreted through the lens of the Proactivity Dynamics Framework (Grant & Ashford, 2008). The ambiguity surrounding data definitions and ownership prompted the Controller to seek clarity beyond what was formally required, while the accountability to both internal stakeholders and the client motivated continued investigation despite managerial discouragement. Autonomy played a crucial role, as the Controller exercised discretion in pursuing the task independently and initiating cross-functional dialogue. Psychologically, this reflects both self-monitoring and cost-benefit evaluation: a balancing act between protecting one's image and fulfilling professional duties. The actions taken align with both voice and personal initiative as proactive behaviours, demonstrating forward-looking problem-solving that, although partially invalidated, ultimately contributed to business continuity and trust restoration.

From a job crafting perspective (Wrzesniewski & Dutton, 2001), the Controller extended the scope of the task by reconciling disparate data sources, thereby engaging in task crafting. Through relational crafting, informal alliances were built with peers and the Account Manager to facilitate cross-functional understanding and data alignment. Cognitive crafting occurred when the Controller re-framed the situation from one of error correction to a broader opportunity for systemic learning and collaborative process refinement.

Viewed through the lens of co-creation and stakeholder engagement theory (Bal et al., 2023; Freeman, 2010), the Controller contributed to stakeholder experience by aligning reporting outputs with client expectations and thereby enhancing transparency and confidence. The ad hoc meetings and shared data analysis acted as improvised engagement platforms, allowing stakeholders to integrate their resources and expertise in a collaborative problem-solving process. According to Bal et al.'s value dimensions, the actions created functional value by resolving discrepancies and by realized new value (both in knowledge and organizational demands); relational value by strengthening

interdepartmental trust; and experiential value by fostering a shared understanding of process improvement.

Reflections from the participants emphasized a sense of camaraderie and achievement, aligning with the co-creation outcomes of community belonging and relationship building identified by Par-touche-Sebban et al. (2022). Co-creation was particularly effective due to the emergence of dialogic moments between stakeholders. The combination of initial uncertainty regarding data accuracy and the strategic importance of the task created a high-stakes environment, where participants sought validation and collective assurance (Pralhad & Ramaswamy, 2004). They needed validation ("*Is our data view right?*") and collective assurance ("*Are we all aligned and confident in our reporting?*") before they could move forward. Trust was built and contributions recognized and integrated, but this positive outcome emerged from what co-creation literature terms the "dark side"—a phase marked by insecurity, dependency, and the emotional risk inherent in relying on others. These dynamics produced strong but potentially tension-filled bonds that nevertheless drove collaborative progress and reinforced the Controller's evolving role as a facilitator of shared value.

Story Two illustrates how informal efforts within loosely structured environments can still yield strategic contributions and support the redefinition of a Controller's role toward business partnership. This story reveals how everyday challenges when met with proactive behaviour, can serve as platforms for redefining the Controller's role from data reporter to collaborative sense-maker. Through voice, initiative, and informal stakeholder alignment, the Controller contributes to both value co-creation and stakeholder engagement. It also illustrates that role redefinition is not a single act but a cumulative process driven by adaptive responses to ambiguity, evolving expectations, and the shared goal of improving organizational outcomes

4.2.5 Answers to research questions

RQ1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Controllers enhance business orientation by stepping into conflict resolution and aligning deliverables across teams. The Controller initiates new collaborations and integrates broader business concerns into financial reporting.

RQ2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Value is co-created through spontaneous, trust-based engagement with stakeholders. The Controller acts as a translator across silos, balancing technical accuracy with business relevance.

RQ3: How do situational and individual antecedents influence the process of role redefinition?

High ambiguity, urgency, and lack of process clarity prompt the Controller to act independently. Resistance from some managers amplifies the need for adaptive, politically sensitive engagement.

RQ4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

This narrative reveals that co-creation thrives in dialogic, high-stakes settings, provided the Controller is trusted and capable of navigating complex dynamics—insightful for shaping development interventions.

4.3 Story Three: When role redefinition becomes resistance work

This story exemplifies how structural ambiguity, power asymmetries, and organizational defensiveness undermine the proactive efforts of a Controller striving to resolve a financial issue. It offers insight into how Controllers can face resistance not only to the problem itself but to their evolving role as facilitators of strategic value, and the emotional toll of persistent but unrecognized effort.

Story Three is timed January 2024-February 2025.

4.3.1 Narrative

When I identified a gap in Function X's data processing that was causing financial losses, I expected it to spark immediate attention. Normally, I would have found allies to escalate and resolve the issue. Instead, I struggled even to get senior management to acknowledge it.

A few years before the 2024 events, I had already raised concerns about data inconsistencies in Function X's reporting. At the time, I was reassured it was just a glitch, and my IT ticket (phrased too narrowly) only produced a partial fix. Meanwhile, locally, in Function X, the manager role had remained vacant for an extended period, and another person directly responsible for the data changed frequently, never staying long enough to gain deep process insight. These earlier experiences shaped my expectations and help explain why I anticipated resistance when I reopened the issue in 2024.

Because the issue directly affected my deliverables, I couldn't ignore it. I also believed Function X was working within rigid processes that prevented them from seeing the broader consequences. I persisted. Fortunately, the vacant non-managerial position was eventually filled by a colleague who shared my concerns. Together, we began gathering evidence and pushing for change.

When we tried to escalate the issue in early 2024, managers either denied responsibility (even when their own teams were involved) or redirected the issue through my own manager. Since the issue wasn't formally tracked, it essentially "didn't exist" outside our small circle.

Reluctantly, Function X began investigating, first denying problems, then slowly acknowledging fragments, but never with urgency or deadlines. My colleague, passionate and experienced, kept pushing. But the responsible team kept repeating the same mantra: "*no resources*," fully backed by their managers. The shared responsibility model worked against us, no one person could stop or correct the flawed processes. Worse, Function X's "*all-or-nothing*" (process works, therefore there are no issues) mindset encouraged blind conformity and a false sense of security.

Changing tactics, we narrowed our focus to current impacts and asked for a pilot project. Denied again. It became clear to me that central Function X was more focused on reclaiming ownership and appearing proactive than on resolving the issue itself. They replicated the same work we did. Progress? Hardly. And then: silence for a few more months.

Realizing we were being stonewalled; I organized a new meeting in September 2024. Together with my colleague, we changed tactics and invited highest level managers from function X. This time, we reframed the issue: highlighting country-level financial impact instead of just process flaws. The meeting ended predictably - with a "no resources" message, but we secured a powerful ally (let's call them Ally Y) who insisted that a formal plan be created.

Function X promised to align internally (to me, sounded like a mild threat to me colleague who is part of Function X) and present a plan. The presented plan was essentially the same as me and my colleague have been advocating but downplaying the financial impact. The meeting format discouraged discussion: only those called upon by name could speak. Interestingly, Ally Y was asked to prioritize the plan, but under clear constraints shaped by Function X, thus being subtly guided. Function X managed to declare ownership, exclude me, and frame any future business concerns as already "*mutually agreed with Ally Y*."

Afterward, I emailed challenging their conflicting numbers. The top manager's defensive reply ("*what about your methodology?*") told me everything - transparency was unwelcome. I emphasized the need to reconcile the two datasets but was clearly stepping on toes.

When I followed up on progress, I was informed that the issue is being handled in a new forum. Forum that I didn't have access to; I was not part of. I had to network behind the scenes to get invited to the forum where the issue would be discussed. When I finally joined, I realized the topic is just a line registered in a list of all countries, all issues, without committed deadline. It was not a place to follow up on progress. I had been sidelined.

Then came update about Function X analysis/ project, it had been stopped, citing it didn't sufficiently meet stakeholder requirements.

Christmas and New Year passed. Then, function X leadership visited the branch (multinational company), publicly acknowledged the problem, and promised action. The coordinating manager asked me to review a new action plan for each element of the issue. Movement, finally, but by then, I was not invested in the topic anymore, I had been given different priorities by my manager that took my time. I skimmed the materials. I still spoke up in meetings to raise awareness, but without the earlier drive. Exhaustion set in from repeating the basics.

Function X removed no blockers, and although they owned the topic, doing nothing had now been "*signed off*" by another senior function that could have counterbalanced them. I followed up with Ally Y about the agreed actions, nothing had happened. I tried to promote my colleague and let oversee actions, but it didn't fly. Highlighting inefficiencies at higher levels would have been self-destructive, not strategic. After a year of raising the issue with minimal effect, even I had to question the urgency of my own concern.

Still, I intend to add value where I can: tracking financial impact, and, if time allows, calling for improvements.

Our co-creation had flashes of success but was blurred by competing agendas. The real cost wasn't the financial loss; it was the slow erosion of accountability.

4.3.2 Personal reflection

This experience taught me that it is critical to document everything early and escalate issues through formal channels that offer visibility. I came to recognize in myself a persistent drive, willing to risk even reputational damage when committed to resolving something important. Yet, this case also showed me that truth alone does not drive change.

Through this process, I encountered a rigid and defensive organizational culture. Shared ownership, while sounding collaborative, often diluted accountability. Meaningful action remained elusive. Everyone strategizes. Function X demonstrated how disagreement could be neutralized: by

creating parallel forums, controlling the discussion, delaying decisions, rebranding others' work, and claiming ownership without delivering results. This wasn't an open conflict but a slow, polite erosion of urgency.

Ultimately, I realized that culture, in this case, proved stronger than business logic. The financial losses were acknowledged, but action stalled, revealing how systems can suppress even well-founded concerns.

4.3.3 Organizational culture insights

The culture depicted is marked by rigid processes, defensive communication, and diluted accountability. Decision-making is spread across shared ownership structures that effectively prevent anyone from taking full responsibility. Vacant roles and turnover further limit institutional memory and learning. Function X demonstrates an entrenched "all-or-nothing" mindset, in which admitting partial flaws is discouraged. Disagreement is managed through strategic inaction: duplicating efforts, reframing narratives, limiting access to forums, and ultimately neutralizing dissent. Transparency is perceived as threatening rather than enabling. The use of formal plans to downplay problems, selective meeting formats, and the exclusion of critics from decision-making structures all point to a culture where control over narrative supersedes outcome improvement. Cultural norms prioritize hierarchy over truth-seeking and open dialogue.

4.3.4 Theoretical interpretation

The Controller's behaviour aligns with proactive traits outlined in the Proactivity Dynamics Framework (Grant & Ashford, 2008), particularly in contexts of high ambiguity and low formal accountability. Persisting in the absence of managerial support demonstrates strong autonomy and conscientiousness, while the use of informal networks and repeated escalation reflects both voice behaviour and personal initiative. However, the consequences diverge from textbook expectations: rather than being rewarded, the proactive efforts encounter obstruction, marginalization, and reputational risk. This confirms that proactive behaviour, while often celebrated in theory, is deeply context-dependent and vulnerable to institutional resistance.

From a job crafting perspective (Wrzesniewski & Dutton, 2001), the Controller actively redefined their role by taking on investigative and facilitative responsibilities that extended well beyond the formal task scope. This included data analysis, stakeholder negotiation, and process redesign. However, relational crafting proved fragile in the face of hierarchy and controlled communication. Cognitive crafting occurred in the reframing of tactics—from technical fault-finding to emphasizing financial impact—yet even this was co-opted and reframed by Function X for strategic containment.

Co-creation in this case was initially emergent and collaborative, particularly with the colleague who joined mid-way and Ally Y who later supported escalation. However, co-creation was undermined by asymmetrical power structures. The Controller's value contributions were repackaged by others without inclusion or acknowledgment. As noted by Bal et al. (2023), value co-creation can be vulnerable to value appropriation and co-destruction, especially when one party controls access, visibility, and decision-making. In terms of value dimensions, functional value was initially generated through problem identification and data tracking; relational value was fleeting and conditional; experiential value deteriorated over time due to fatigue and demotivation.

The experience also reveals a deeper layer of identity work, where the Controller's aspirations to be a business- and solution-oriented partner clash with organizational realities. As Wolf et al. (2020) and Morales and Lambert (2013) emphasize, such misalignment between desired and recognized roles can cause identity dissonance, eventually leading to emotional exhaustion or withdrawal. The Controller's fading motivation by the end reflects this slow erosion of engagement.

Further, this narrative illustrates the effects of dual accountability, as defined by Goretzki and Messner (2019). The Controller is held responsible for outcomes tied to financial accuracy, yet excluded from decision-making structures that influence those outcomes. Function X's symbolic ownership allows them to claim initiative without delivering results, while insulating themselves from critique by marginalizing the original actor.

Finally, co-creation is shown here not as a neutral process but a contested space, echoing Fyrberg Yngfalk (2013) and Bal et al. (2023) view of engagement platforms as politically charged. The creation of parallel forums, exclusionary access controls, and performative consultation reflect how co-creation processes can be manipulated to reinforce power hierarchies rather than enable collaboration. Despite efforts to elevate the issue, the Controller was progressively excluded, with their contributions strategically absorbed and neutralized. The result was a slow erosion of both issue urgency and role legitimacy. Yet even in disengagement, the Controller maintained a sense of professional responsibility, showing that role redefinition does not always culminate in formal recognition but may persist as an internalized ethical stance.

This story reveals the constraints and emotional costs of role redefinition in contexts resistant to transparency and change. The Controller demonstrated exceptional persistence, navigating power dynamics and institutional silence with professionalism and resilience. While formal structures failed to support co-creation, the story affirms the enduring role of informal initiative and internal commitment in advancing organizational value. It serves as a case of both the promise and perils of stakeholder engagement and reinforces the need to design more resilient, inclusive platforms for value co-creation and proactive role development.

4.3.5 Answers to research questions

Story Three: When Role Redefinition Becomes Resistance Work

RQ1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Controllers redefine their role by challenging institutional inefficiencies and taking initiative to solve systemic problems, even in the absence of formal mandate or support.

RQ2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Co-creation becomes obstructed when Controllers are excluded from decision-making yet held accountable. Attempts to engage stakeholders are undermined by appropriation and organizational defensiveness.

RQ3: How do situational and individual antecedents influence the process of role redefinition?

Role redefinition is constrained by dual accountability, lack of psychological safety, and ambiguous boundaries. The Controller must navigate institutional resistance and ethical tension to maintain agency

RQ4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

This story shows that while Controllers can drive strategic change, the emotional burden and invisibility of their efforts raise critical questions about recognition, sustainability, and power dynamics in co-creation.

4.4 Story Four: A solo prelude to co-creation

This story traces the early stages of role redefinition as a Controller identifies opportunities for process improvement and incrementally prepares for co-creative engagement. It reveals how co-creation unfolds over time, how stakeholder engagement is influenced by timing and structure, and what individual and cultural preconditions must be met before collaboration can occur.

Story Four is timed to October 2024 to March 2025.

4.4.1 Narrative

I take over new tasks, standard deliverables that have been running for years and rely on consistency. I received written instructions and was guided through the process - first shown how to do it, then asked to replicate the work and compare results. After that, I was expected to complete the tasks independently, with help available if needed.

During the handover, we discussed that although the tasks had been done the same way for years, a change of ownership could be an opportunity to introduce better automation.

In the first few months, my focus was on completing tasks on time, understanding how they connected, and familiarizing myself with the content. Once I started to feel more confident, I realized I was in a good position to look for process improvements (optimizing the way deliverables were produced without changing the final output).

I didn't have formal training or special skills in automation, but I was eager to learn. By chance, chatting with a colleague, I got a tip about another local colleague praised for their automation skills. Face-to-face help seemed more appealing than reaching out to the overloaded Automation team, who I heard were tied up with projects. Unfortunately, I had missed the event when the Automation team representative toured to help with repetitive tasks.

The next time, I aimed smaller: optimizing tiny steps instead of the full process. Through this, I learned that the "shape" of data is critical, like building with Lego bricks: change one brick, and it won't fit the next layer without adjustments. Again, under time pressure, I returned to the old methods, trying to stay positive about the learning I had gained.

I chose to continue working through the process myself, because I was still experimenting and not yet fully confident in the material. I realized that reliable automation can only be built when you deeply understand the process, the details, and the controls.

Once I fully grasp my contribution, I'll be ready to reach out, co-create, and clearly represent both the task and the kind of support I need. Preparation sharpens expectations and makes real value co-creation possible. I'm not there yet, but I expect to be within a few more months.

4.4.2 Personal reflection

This experience taught me that co-creation is not simply a matter of will, it requires preparation. To collaborate effectively, I must first internalize the task, understand its interdependencies, and clearly articulate my contribution. I also realized that experimentation should ideally occur outside critical deadlines to avoid pressure-driven compromises. Accessing expertise is as much about

timing as availability; I missed a golden opportunity when the Automation team visited, and that moment passed. I gravitated toward local colleagues instead, finding them more approachable than formal support channels. While my initial attempts at automation were modest, they helped me understand the process structure more deeply. This learning journey, even without immediate results, laid the foundation for eventual co-creation.

4.4.3 Organizational culture insights

The narrative reveals several underlying aspects of organizational culture. Knowledge transfer relies heavily on informal mentoring and tacit instructions rather than fully systematized documentation. While formal automation teams exist, their availability is limited, and their support is perceived as distant or project-bound, pushing employees to rely more on local networks for guidance. There is a prevailing culture of politeness and autonomy, as employees are encouraged to “*figure things out*” rather than escalate or disrupt existing workflows.

The pressure to deliver on time reinforces a risk-averse environment where experimentation is tolerated only if it does not interfere with recurring outputs. Process improvements are viewed positively, but they are expected to be incremental, initiated bottom-up, and tested quietly rather than introduced formally. In this way, the organization subtly favours individual competence and local optimization over structured collaboration or systemic innovation. Co-creation, while valued in principle, is culturally deferred until one has “earned the right” through mastery and preparation.

4.4.4 Theoretical interpretation

The Controller in this story exemplifies job crafting behaviour, specifically approach crafting as defined by Wrzesniewski & Dutton (2001) and expanded by Lazazzara et al. (2020). Although the formal task delivery structure remains unchanged, the Controller proactively explores possibilities for process improvement, seeks out informal peer support, and experiments with automation in low-risk contexts. These behaviours show the Controller gradually redefining the role from executor to process improver.

This reflects what Tims & Bakker (2010) describe as bottom-up redefinition—an agentic reshaping of task and relational boundaries to create better alignment between personal strengths and work requirements. The Controller’s process is subtle and informal, demonstrating personal initiative rather than voice behaviour (Frese et al., 1996). It aligns with organizational goals but remains cautious, reflecting a self-regulated sense of timing.

From the perspective of the Proactivity Dynamics Framework (Grant & Ashford, 2008), the story reveals all three core antecedents for proactive behaviour: ambiguity (in how or when to innovate),

autonomy (discretion over methods), and accountability (commitment to maintain quality output). The psychological mechanisms triggered—particularly those linked to perceived self-image and efficacy—explain the Controller’s careful balancing of experimentation and performance delivery.

The story also anticipates the consequences of proactive behavior. While the Controller does not yet receive formal recognition, the groundwork is laid for future role expansion. As Grant & Ashford note, such proactive behaviors are often interpreted as reflecting dispositional traits like competence and conscientiousness—positioning the Controller for later career advancement.

From a value co-creation lens (Bal et al., 2023), the story captures what Partouche-Sebban et al. (2022) call the preconditions for collaboration: role clarity, cognitive readiness, and the emergence of dialogic moments. The Controller is not yet engaging in co-creation but is actively building the knowledge and self-awareness required to do so. The story highlights how stakeholder experience and capability ecosystems evolve informally before being formalized through engagement platforms (Ramaswamy & Ozcan, 2014).

This informal preparation phase is essential to transforming the Controller from a passive task performer into a collaborative resource integrator. The anticipation of future collaboration shows that co-creation is not always immediate, often begins with a silent, reflective phase in which the individual reframes their contribution and calibrates expectations.

The Controller’s reliance on local peers rather than formal support channels echoes findings from Wolf et al. (2020) and Aalto & Varis (2020), which emphasize that identity transformation and stakeholder alignment are shaped not just by organizational structure but also by proximity and access. The Controller here is building an internal platform for stakeholder engagement, one micro-interaction at a time.

This story captures the subtle yet foundational shifts that precede co-creation: the internalization of process knowledge, the timing of stakeholder interactions, and the informal structuring of support. Role redefinition emerges here not through grand transformation, but through incremental learning and preparation. Co-creation and stakeholder engagement are not just events — they are the culmination of invisible work, missteps, and reflective pauses.

4.4.5 Answers to research questions

Story Four: A solo prelude to co-creation

RQ1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

Controllers begin redefining their role through gradual learning and internal experimentation. By improving deliverables and clarifying data structures, they build credibility and readiness for broader business involvement.

RQ2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Co-creation is enabled by preparing the groundwork—accumulating process knowledge, identifying improvement opportunities, and developing confidence through peer feedback.

RQ3: How do situational and individual antecedents influence the process of role re-definition?

Autonomy, structured ambiguity, and individual initiative play a central role in when and how the Controller chooses to act. The environment allows safe experimentation and reflection.

RQ4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

The story illustrates that foundational self-directed learning and early signals of stakeholder value are essential precursors for later-stage co-creation and increased business orientation.

4.5 Recommendations for practice-oriented Controller's role redefinition

Looking back on the stories, I can see that redefining my role was not about a sudden shift or external mandate. It happened gradually, through how I responded to uncertainty, how I reached out to others, and how I started thinking differently about what my work could mean. If I were to advise another Controller looking to take similar steps, here's what I would say:

1. **Make small moves visible.** Not everything I did was part of a project or a formal goal, but it still added value, e.g. clarifying an issue, connecting the right people, or resolving a data mismatch. I started making these contributions more visible, whether in a weekly check-in, an email summary, or a shared document. This helped others see me not just as a report provider, but as someone actively shaping solutions.

2. **Learn to talk to stakeholders, not just deliver to them.** I realized that people appreciated when I took initiative to understand their needs (Stories One and Two). I had to learn how to ask questions that weren't just about numbers, and how to translate data into something others could act on. These conversations build trust, even if they were short or informal.

3. **Build support outside your immediate team.** Some of the best insights I got came from colleagues who weren't Controllers at all. Talking to someone in another function helped me see the bigger picture. When I felt stuck or overlooked, like in Story Three, having a trusted peer made a real difference. If I could do it again, I'd actively look for a mentor or buddy from another area early on.

4. **Start where you are and reflect** on the informal learning moments that come with doing the work. In Story Four, I realized I didn't need a full plan to begin, I just started experimenting with small process tweaks and new ways to organize tasks for myself. Even when I reverted to old methods under pressure, the trial and error helped me understand the process more deeply and gave me the confidence to suggest improvements later on. Controllers can also benefit from writing down and reflecting on these kinds of ad hoc experiences. Doing so can help identify patterns in their role, spot gaps in process visibility, and find opportunities to improve collaboration with stakeholders.

5. **Ask to be involved early.** Often, I was brought in only when a report was needed. But when I joined discussions earlier, even informally, I could offer more than data: I could help frame the problem, suggest how to track it, and connect it to bigger goals. Co-creation works best when you are part of the conversation before decisions are made. I've started asking to be looped in sooner, and I explain why it helps everyone, not just me.

These changes did not always feel big or strategic in the moment. But taken together, they shifted how I saw my role, and how others saw it too. I didn't stop being a Controller. I just expanded what that could mean.

5 Discussion

This chapter discusses the key findings of the study considering the research questions, theoretical frameworks, and methodological choices introduced earlier. Drawing on four autoethnographic narratives, it explores how Controllers in the financial services sector proactively navigate, reframe, and expand their roles. The aim is to move beyond individual stories and identify broader patterns and insights that help explain how professional roles are informally redefined in practice. This discussion also reflects on the theories that guided the analysis, the strengths and limitations of the autoethnographic method, and the wider relevance of the findings for both practice and future research.

5.1 Interpreting stories through research questions

This chapter synthesizes the findings from the four autoethnographic stories to address the research questions guiding this study. While the Results chapter presented each narrative in detail, blending personal experience with theoretical interpretation, the focus now shifts toward integrating insights across cases. The aim is to offer a coherent understanding of how Controllers in the financial services industry can proactively redefine their roles, engage stakeholders, and co-create value under varying organizational conditions.

The following outlines how each research question was explored through the narratives:

RQ1: How can Controllers in financial services proactively redefine their role to enhance business orientation?

All stories demonstrate that Controllers can reshape their roles through initiative, task reframing, and learning. Stories One and Two depict early, successful steps toward business orientation; Story Three illustrates the resilience required when facing institutional resistance; and Story Four shows how quiet preparation and experimentation lay the groundwork for future transformation.

RQ2: What proactive behaviours and stakeholder engagement practices enable Controllers to co-create value within their organizations?

Co-creation often emerges through informal, ad hoc collaboration (Stories One and Two), while Story Three reveals how such efforts can be derailed by politics and power asymmetries. Story Four suggests that co-creation requires prior mastery and clear articulation of needs, highlighting the importance of internal readiness.

RQ3: How do situational and individual antecedents influence the process of role redefinition?

Ambiguity, autonomy, and accountability consistently triggered proactive behaviour. However, the degree to which these translated into sustained change depended heavily on organizational context, support structures, and the presence or absence of enabling culture.

RQ4: How can insights from autoethnographic narratives support co-creation and enable Controllers to increase their business orientation?

The narratives provide a nuanced view of informal learning, stakeholder dynamics, and emotional labour. They show how Controllers grow into business-oriented roles not through top-down mandates, but through reflective action, micro-interventions, and cumulative insight.

Taken together, the answers to the research questions show that role redefinition is not a linear process, but a cumulative, context-sensitive journey shaped by everyday choices, informal interactions, and the willingness to engage with ambiguity.

5.2 Revisiting theoretical perspectives

This study was guided by three interrelated theoretical perspectives: proactivity, job crafting, and value co-creation through stakeholder engagement, which together provided a framework for understanding how Controllers in the financial services industry can actively reshape their roles. The findings illustrate how these theories complement one another, while also revealing some of their limitations when applied in complex, real-world organizational contexts.

The Proactivity Dynamics Framework (Grant & Ashford, 2008) proved particularly useful for interpreting the situations that triggered role redefinition. Across all stories, ambiguity, autonomy, and accountability acted as activating conditions that enabled the Controllers to engage in proactive behaviour. For instance, in Story One, the lack of clarity in a client query created an opening for informal initiative, which gradually shifted how the Controller perceived and enacted the role. Story Three, however, demonstrates that proactivity is not universally rewarded; rather, it is context-dependent and vulnerable to obstruction. Even when antecedents are present, proactive behaviour can result in marginalization or resistance, especially in organizations characterized by defensive routines or ambiguous accountability. This suggests that while the framework effectively captures when and why individuals act, it does not fully account for how organizations respond, especially when power and politics enter the picture.

The theory of job crafting (Wrzesniewski & Dutton, 2001) was central to understanding how Controllers expand their role boundaries in practice. Across the four stories, the data reveals task crafting (e.g., refining deliverables or initiating analyses), relational crafting (e.g., reaching out to stakeholders beyond the formal task scope), and cognitive crafting (e.g., reframing tasks as strategic rather than operational). Importantly, job crafting did not always occur in supportive conditions. In some cases, such as Story Four, it emerged incrementally and quietly, driven by self-guided learning. In others, like Story Three, it took the form of persistent efforts to challenge organizational inertia. These examples suggest that job crafting is not only a process of personalization but also a form of strategic negotiation with institutional constraints. The stories highlight the emotional dimension of crafting—especially the toll of repeated setbacks and unacknowledged contributions—which is often underexplored in job design literature.

The perspective of value co-creation and stakeholder engagement (Ramaswamy & Ozcan, 2014; Freeman, 1984; Bal et al., 2023) added a relational layer to the analysis. Co-creation in this study was rarely formalized or coordinated through clear engagement platforms. Instead, it often occurred informally and reactively, through one-to-one interactions or small group collaborations, as seen in Stories One and Two. These moments produced functional value for clients, relational value through trust-building, and experiential value via mutual learning. However, the findings also caution against overly idealized views of co-creation. In Story Three, efforts to co-create were co-opted, diluted, or sidelined through strategic exclusion. This illustrates that engagement platforms are not always neutral arenas for collaboration; they can also serve as instruments of control, exclusion, or symbolic compliance. Thus, the study supports more critical views of co-creation that acknowledge asymmetries in access, voice, and ownership.

Together, the findings affirm that role redefinition is not a single, discrete act but an evolving process shaped by personal agency, stakeholder dynamics, and organizational conditions. The theories, when combined, provide a more complete account of how Controllers transition from compliance-focused roles toward more business-oriented, relationally embedded positions. However, they also require adaptation to account for emotional labour, identity tension, and the politics of visibility, as these dimensions emerged strongly from the narratives.

5.3 Evaluating the use of autoethnography

The use of an autoethnographic method played a central role in capturing the subtleties of role redefinition that more traditional approaches might overlook. By anchoring the study in lived experience, the method enabled access to informal, emotional, and often invisible aspects of

professional development. The stories did not merely recount events; they offered a window into the Controller's evolving self-perception, their navigation of organizational ambiguity, and their efforts to reconcile professional purpose with institutional reality.

Autoethnography allowed for layered insight by combining narrative, reflection, and theoretical interpretation. This triangulation was crucial in demonstrating that proactive role development is not always visible through metrics or formal recognition. The narratives revealed micro-interventions, such as a well-worded follow-up email or an informal cross-functional conversation, which, while minor in form, carried significant meaning in the Controller's path toward greater business orientation. Furthermore, the method brought to light emotional dynamics, which are typically marginalized in organizational research but proved central to understanding how and why Controllers persist or withdraw from their efforts.

At the same time, autoethnography demands careful attention to subjectivity. This study addressed that challenge by consistently linking personal experience to theoretical constructs and by organizing the analysis around defined research questions. Rather than claiming objective generalizability, the study offers transferable insights into the nature of proactive behaviour and value creation within the Controller's role in the financial services sector.

Still, certain limitations should be acknowledged. The analysis is based on a single professional perspective, my own, and is situated within a specific organizational and cultural context. While every effort was made to reflect critically and transparently, the interpretations remain shaped by memory, personal framing, and positionality. Stakeholder experiences are central to the narratives but are presented through my lens, which limits the ability to represent their views directly. These factors do not reduce the value of the findings but do place boundaries on their scope and general application.

Ultimately, autoethnography proved not only a method of inquiry but also a tool of development. The process of writing, reflecting, and theorizing one's own experience mirrored the very phenomena under study—how Controllers reframe, rework, and expand their roles through continuous interaction with their environment. In this way, the method aligned closely with the spirit of the research questions, providing both evidence and enactment of the role redefinition it set out to understand.

In terms of reliability, the stories are grounded in my direct experience and analysed using established theories to ensure a structured and thoughtful interpretation. Ethical considerations were addressed by anonymizing others involved, avoiding blame, and focusing on how these experiences help us understand role development in a real-world context.

5.4 Suggestions for future research

This study highlights several directions for future research on the proactive redefinition of professional roles. The findings of this study suggest that existing theoretical models of proactivity, job crafting, and value co-creation could be further developed by attending more closely to lived experience, organizational context, and emotional labour.

One area for investigation is the emotional and identity work involved in role redefinition. While much of the literature emphasizes personal agency and initiative, the stories here reveal that such actions are often accompanied by frustration, doubt, or fatigue, especially when they go unrecognized or meet organizational resistance. Research could explore how professionals sustain motivation in environments where proactive behaviour is welcomed in principle but discouraged in practice. Methods like interviews over time or short daily reflections could help show how emotions influence the way people reshape their roles.

Another important area to explore is how stakeholder engagement and co-creation can become unclear or influenced by internal politics. In the narratives, collaboration frequently occurred in informal, improvised settings rather than through planned engagement platforms. But once these platforms became more formal, they were sometimes used to limit participation or silence those who raised concerns, like what happened to the Controller in Story Three. Future studies could look at how co-creation is influenced not just by common goals, but also by internal politics and efforts that appear inclusive on the surface but aren't in practice. Understanding why some people are included and others left out would help us better see what makes collaboration work or fall apart in real settings.

The findings also point to the value of narrative, reflexive, and situated research methods, such as autoethnography, for uncovering the informal and relational aspects of work. Autoethnography enabled a close look at how small events and routine interactions contribute to longer-term changes in role perception and professional identity. Future research could build on this by extending autoethnographic inquiry to other organizational roles, using multi-voice or collaborative designs to capture how role boundaries are shaped through interaction. This would be particularly useful in professions where formal job descriptions leave significant space for negotiation and adaptation.

Further research might also aim to differentiate among forms of proactive behaviour in professional roles (subtle process improvement, persistent escalation, quiet experimentation, etc.) and examine how each is perceived and responded to in different organizational settings. While the current literature tends to treat proactivity as a broadly positive trait, the findings here show that its outcomes depend heavily on how it is interpreted by others and embedded in the surrounding context.

Lastly, role redefinition should be understood as a process that unfolds over time, not a single event or decision. Some changes emerge quickly from unexpected opportunities, while others develop slowly through repetition, reflection, and strategic restraint. Research that follows these changes over time could give a clearer picture of how people adjust their roles in workplaces where responsibilities are unclear and expectations keep shifting.

Taken together, these directions highlight the need for research that is empirically grounded, attentive to context, and sensitive to the lived realities of working professionals. By moving beyond fixed models and incorporating personal and relational dynamics, future studies can offer more nuanced understandings of how roles are reshaped from within.

5.5 Relevance of the study

This thesis also reflects a broader sense of responsibility toward sustainable development. By exploring how Controllers can work more proactively and closely with others, it supports goals like fair and meaningful work, better decision-making, and more open ways of working (linked to UN Sustainable Development Goals 8 and 16, United Nations 2025). Although the focus is on individual actions, the results relate to bigger questions of economic, social, and even environmental responsibility, especially when Controllers help improve transparency, connect teams, and support smarter use of information. Strengthening the Controller's role in this way can help organizations work more responsibly and sustainably over time.

In closing, this thesis shows that the Controller's role in the financial services sector is not fixed but can be reshaped through small, proactive steps and reflective engagement with others. While formal structures and recognition may lag behind, meaningful change often begins with how professionals navigate ambiguity, connect across silos, and find personal meaning in their work. By combining lived experience with theoretical insight, this study contributes to a more grounded understanding of role development, one that values the informal, the relational, and the unfinished. It invites further dialogue on how organizations can support professionals who quietly lead change from within.

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